

**ALGOMA DISTRICT SCHOOL BOARD**

644 Albert Street East  
Sault Ste Marie, ON P6A 2K7  
Phone 705-945-7111  
[www.adsb.on.ca](http://www.adsb.on.ca)

**REGULAR BOARD MEETING AGENDA****Tuesday, November 25, 2025****EDUCATION CENTRE****Public Meeting Start 5:30 P.M.**

ITEM	TOPIC	LEAD
1.0	Call to order (Motion)	
	1. Land Acknowledgment: Read by Sheryl Evans	
	2. Call to Order	
	3. Approval of Agenda (Motion)	
	4. Conflict of Interest	
	5. Proud to be ADSB	
2.0	Consent Agenda (Motion)	
	1. Regular Board Meeting Minutes from 2025 10 28	
	2. SEAC Meeting Minutes from 2025 10 07	BV
	3. Approved Policies:	
	4.01 Hiring Policy	FP
	4.02 Conflict of Interest: Hiring & Assignment of Staff	FP
	4. Receipt of 2024-2025 Audit Committee Report	JSM
	5. Approval of Trustees to attend OPSBA Public Education Symposium (PES)	JSM
3.0	Senior Administration Reports/ Information/ Monitoring	
	1. Presentation: Update on ADSB Alliance Academies Guests: System Administrator Steve Caruso, Teachers and Students.	MB
	2. Distribution of Policies:	
	6.02 Child Abuse Reporting	JM/JSM
	6.19 Volunteer Driver Insurance	
	6.22 Fees for Learning Materials and Activities	
	3. Approval of Capital Projects 2025-2026	JSM
	4. Approval of 2024-2025 Audited Financial Statements	JSM
4.0	Board Reports	
	1. Report of the Director	LR
	2. Report of Chair	JS
	3. Student Trustee Report	
	4. OPSBA Reports	JS/EJ
	5. Parent Involvement Committee Report	SM
5.0	Other Business	
	1. Student and Family Support Offices	LR
6.0	Next Meeting Dates	
	2025 12 09 Organizational Meeting	
7.0	Motion to Move into In-Camera Session	
	1. Motion to Adjourn In-Camera Session	
8.0	Motion to Adjourn Regular Board Meeting	

<b>REPORT TO THE BOARD of 2025 11 25</b>		<b>Item # 1.2</b>
Prepared By:	Chair Sarlo	
Strategic Priority:	n/a	
Purpose:	Information      Discussion	<b>Motion</b>
Topic/Issue:	Call to Order	



<b>Rationale</b>			
Call to order open session of the Regular Board Meeting of 2025 11 25.			
<b>Key Highlights</b>			
n/a			
<b>Anticipated Benefits</b>			
n/a			
<b>Insights / Learning</b>			
n/a			
<b>Considerations/Next Steps</b>			
n/a			
<b>Motion (if applicable)</b>			
Moved by: _____	Seconded by: _____		
That the Board move into open session of the Regular Board Meeting of 2025 11 25 at _____ pm.			
Motion was: <b>Carried</b>	<b>Defeated</b>	Initials of Chair: _____	Resolution # _____

<b>REPORT TO THE BOARD of 2025 11 25</b>		<b>Item # 1.3</b>
Prepared By:	Chair Sarlo	
Strategic Priority:	n/a	
Purpose:	Information      Discussion	<b>Motion</b>
Topic/Issue:	Approval of Agenda	



<b>Rationale</b>			
That the Agenda dated 2025 11 25 be approved as distributed.			
<b>Key Highlights</b>			
n/a			
<b>Anticipated Benefits</b>			
n/a			
<b>Insights / Learning</b>			
n/a			
<b>Considerations/Next Steps</b>			
n/a			
<b>Motion (if applicable)</b>			
Moved by: _____	Seconded by: _____		
That the Board Members approve the Agenda of 2025 11 25 as distributed.			
Motion was: <b>Carried</b>	<b>Defeated</b>	Initials of Chair: _____	Resolution # _____



## Algoma District School Board

644 Albert St. East  
Sault Ste. Marie  
ON P6A 2K7  
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FAX: (705) 942-2540  
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### TRUSTEE DECLARATION of CONFLICT of INTEREST (Submit this written statement to the Secretary of the Committee or Board)

<b>Trustee Name:</b>	
<b>Type of Meeting:</b>	<input type="checkbox"/> <b>Regular Board Meeting</b> <input type="checkbox"/> <b>Other (Specify):</b> _____
<b>Date of Meeting:</b>	_____
<b>Agenda Item:</b>	(could also be Report Title or Subject Matter) _____
<b>General Nature of the Conflict:</b>	(not applicable for an in camera or closed meeting) Indicate the kind of pecuniary interest involved (direct, indirect or deemed): _____ _____ _____
<b>Type of Relationship connected to the Trustee: (circle or specify)</b> Parent      Child      Spouse <input type="checkbox"/> <b>Other:</b> _____	
<b>Date of meeting at which declaration is declared:</b>	(could be a "next" meeting if Trustee was absent from actual meeting) _____
<b>Note:</b> As per section 6 of the Municipal Conflict of Interest Act (MCIA), signed statements of declarations of conflict are recorded in the minutes of each meeting and shall be kept in the Board's registry.	

**Signature of Trustee:** \_\_\_\_\_ **Date:** \_\_\_\_\_

REPORT TO THE BOARD of 2025 11 25			Item # 2.0
Prepared By:	Chair Sarlo		
Strategic Priority:	Governance		
Purpose:	Information	Discussion	<b>Motion</b>
Topic/Issue:	Consent Agenda		



Rationale			
2.0 Consent Agenda for approval is as follows:			
<ol style="list-style-type: none"> <li>1. Regular Board Meeting Minutes from 2025 10 28</li> <li>2. SEAC Meeting Minutes from 2025 10 07</li> <li>3. Approved Policies:           <ol style="list-style-type: none"> <li>4.01 Hiring Policy</li> <li>4.02 Conflict of Interest: Hiring &amp; Assignment of Staff</li> </ol> </li> <li>4. Receipt of 2024-2025 Audit Committee Report</li> <li>5. Approval of Trustees to attend OPSBA Public Education Symposium (PES)</li> </ol>			
Key Highlights			
n/a			
Anticipated Benefits			
n/a			
Insights / Learning			
n/a			
Considerations/Next Steps			
n/a			
Motion (if applicable)			
Moved by:	Seconded by:		
That the Board members approve the Consent Agenda items for 2025 11 25.			
Motion was: <b>Carried</b>	<b>Defeated</b>	Initials of Chair:	Resolution #



ITEM	TOPIC
1.0	<b>Call to order</b> The Regular Board Meeting was called to order by Chair Jennifer Sarlo 2025-064 <b>Motion:</b> Trustees Johnson/Evans... that the board move into Open session for the Regular Board meeting of 2025 10 28 at 5:34 pm. CARRIED
	1.1 Land Acknowledgment read by Trustee Bowman 1.2 Roll Call taken as attached by Recording Secretary Tracy Hammell 1.3 Approval of Agenda
2025-065	<b>Motion:</b> Trustees Evans/Johnston...that the Board approve the agenda of 2025 10 28 as distributed. CARRIED
	1.4 Conflict of Interest – N/A
2.0	<b>Consent Agenda</b> 2025-066 <b>Motion:</b> Trustees Johnston/Bowman...that the Board approve the Consent Agenda items as follows for 2025 10 28: CARRIED
	2.1 Regular Board Meeting Minutes from 2025 09 23 2.2 SEAC Meeting Minutes from 2025 09 09 2.3 2025-2026 Bank Borrowing Resolution  2.4 2025-2026 Capital Project Borrowing Resolution 2.5 By-Law to provide for a 2026 Education Tax Levy
3.0	<b>Senior Administration Reports/ Information/ Monitoring</b> The following reports and information items were shared... 3.1 Donation from USW Local 2251 3.2 Overview of Summer Capital Projects 3.3 Discussion of Policies: 4.01 Hiring Policy 4.02 Conflict of Interest-Hiring & Assignment of Staff
4.0	<b>Board Report heard and accepted reports from the following:</b> 4.1 Report of the Director - Reece 4.2 Report of the Chair - Sarlo 4.3 Student Trustee Report – Pine/Inglis/Sauve 4.4 OPSBA Report – Johnston 4.5 Parent Involvement Committee Report – Director Reece

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**REGULAR BOARD MEETING Minutes****Tuesday, October 28, 2025****5.0 Other Business**

N/A

**6.0 Next Meeting Dates**

6.1 November 11, 2025 Committee of the Whole Meeting

**7.0 Motion to Move into In Camera Session**

2025-067

**Motion:** Trustees Apostle/Evans...that the Board move into Regular Board Meeting, Closed Session, and that this portion be closed to public, at 6:40 pm.

CARRIED

**Adjournment of In-Camera Session**

2025-068

**Motion:** Trustees Johnston/Murphy-Foran...that the Board move to adjourn In-Camera Session of the Regular Board Meeting of 2025 10 28 at 7:44 pm.

CARRIED

**8.0 Motion to Adjourn Regular Board Meeting**

2025-069

**Motion:** Trustees Evans/Apostle...that the Board move to adjourn the Regular Board Meeting of 2025 10 28 at 7:44 pm.

CARRIED

\_\_\_\_\_  
CHAIR\_\_\_\_\_  
SECRETARY



## ALGOMA DISTRICT SCHOOL BOARD

### REGULAR BOARD MEETING – OPEN SESSION

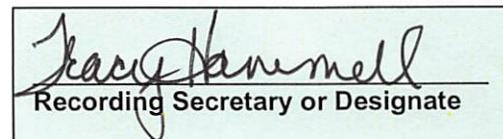
Date of Meeting: **Tuesday, October 28, 2025**

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

Location: **EDUCATION CENTRE**

#### ATTENDANCE

Name	Abs/Pres	Late Arrival	Early Departure	Comments
<b>Trustees</b>				
Nick Apostle	Present			
Greg Bowman	Present			
Sheryl Evans	Present			
Sue Johnson	Present			
Elaine Johnston	Present			
Sara McCleary	Absent			notified
Marie Murphy-Foran	Present			
Susan Myers	Present			
Jennifer Sarlo	Present			
Debbie Shamas	Absent			notified
Heather Whitley	Present			
<b>Student Trustees</b>				
Liz Inglis	Present			
Tatyanna Sauve	online			
Mercedes Pine	online			
<b>Admin. Council</b>				
L. Reece	Present			
J. Santa Maria	Present			
B. Vallee	Present			
J. Maurice	Present			
M. Bell	Present			
F. Palumbo	Present			
B. Servant	Present			
<b>Others</b>				
T. Hammell	Present			
F. Walsh	Present			
<b>Media</b>				
Brian Kelly	Present			Sault Star
Darren Taylor	Present			SooToday

A handwritten signature in black ink, appearing to read 'Tracy Hammell'. Below the signature, the text 'Recording Secretary or Designate' is printed in a smaller, sans-serif font.



## **ALGOMA DISTRICT SCHOOL BOARD**

## **REGULAR BOARD MEETING – CLOSED SESSION**

Date of Meeting: **Tuesday, October 28, 2025**

Time of Meeting: 6:40 p.m.

Location: EDUCATION CENTRE

## ATTENDANCE

Tracy Harewell  
Recording Secretary or Designate



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

**MINUTES OF MEETING  
October 7, 2025  
Sugar Maple Room  
12:00 Start Time**

**Present:** A. Gauthier (Thrive CDC), S. Kitts (North Shore Tribal Council), M. Barbeau (Community Living Algoma), M. Tuomi (Autism Ontario)

**Trustees:** H. Whitley

**Staff:** B. Vallee (Superintendent), Kristen Viita (System Administrator)

**Regrets:** V. Simon (Member-at- Large) C. Snider (Algoma Family Services) P. Mick (Member-At-Large), S. Evans (Trustee), S. Myers (Trustee-Alternate), K. Lappage (System Administrator),

**Guests:**

Meeting called to order. With the absence of Chair Mick, Superintendent Vallee will facilitate the remainder of the hybrid meeting.

**1. Welcome** – Welcome to all SEAC members. Reminder that today's meeting is being live streamed.

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

**3. Approval of Agenda and Minutes**

- Approval of Agenda. Moved by M. Tuomi. Seconded by S. Kitts. All in favour.
- Approval of Minutes (September 9 ,2025). Moved by H. Whitley. Seconded by M. Barbeau. All in favour.

**4. Correspondence:** No correspondence received.

**5. Presentation/Discussion: Charting the Path (Sarah Anich-Mansfield, LD Resource Facilitator)**

- S. Mansfield provided an overview of the *Charting the Path* program.
- The purpose of *Charting the Path* is to help build effective self-advocacy skills and prepare students with learning differences for the transition to secondary school.

- Some of the program goals are to increase self-confidence, highlight awareness of personal strengths and areas of need, facilitate knowledge and understanding of accommodations and educational support systems available in elementary and high school, and to help students understand their learning style and explore beneficial learning strategies.
- The program consists of 8-10 sessions, including a presentation on celebrating neuro-diversity that can be done at the whole-class level, and culminates in the creation of a self-advocacy card to be shared with their secondary school.
- Participants include students that are in grade eight, have an IEP (exceptional or non-exceptional), present with cognitive scores in the average to above average range, and would benefit from this program. Note: There are different transition processes for students presenting with an MID or DD profile. Students do NOT need to have had a psychoeducational assessment, although students who have not had a psycho-educational assessment typically skip session 2. Both the Parent/Guardian and the student must agree to the student's participation in the program.
- An example of a completed self-advocacy card, program statistics, and some feedback from students, parents and receiving teachers was also shared.

## 6. Member Organization Updates

### **North Shore Tribal Council (Sherri Kitts)**

- Visiting schools to update lists as the education department believes there are still children that are not yet registered to attend school.
- In addition to registering at the school, families also need to register with the education unit to ensure that they are on the list.

### **Thrive (Amanda Gauthier)**

- Staff are back in schools providing school-based rehabilitative services.

### **Community Living Algoma (Margaret Barbeau)**

- CLA Education Committee Meeting took place last week. Topics included child and youth transitions conducted in the spring, Project SEARCH, busing in relation to start/end times and the Summer Employment program

### **Autism Ontario (Margaret Tuomi)**

- Resources provided to be shared with schools. Available webinars include topics such as navigating special education, strategies for connecting home and school, collaboration with school teams, and so on. Autism Ontario has been focusing on asynchronous online resources that parents can fit into their schedule.
- Autism Ontario would like to do a presentation for SEAC. We have done this in the past with our member organizations, although we try to keep this to a minimum as the intention of SEAC meetings is to discuss board programs and services. M. Tuomi and B. Vallee will discuss potential dates to see if this can be worked out.

### **Algoma Family Services (Margaret Tuomi updated on news from the Hub)**

- C. Snider sent regrets for today, but M. Tuomi provided some updated information from the Hub. The Hub is hosting a flu vaccine clinic on Monday, October 20<sup>th</sup> from 10:00-12:00 where anyone can drop in to receive a vaccine. M. Tuomi will send out the flyer
- FASD month took place in September. Two workshops were well received. It was very special to have the DARE students and program team participate in these events.

### **7. Report from the Board (Trustees)**

- Regular Board Meeting took place on September 23<sup>rd</sup>.
- Trustees were provided with an overview of Summer Learning programs. These programs were very well attended. It was exciting to see a bridge for kids to keep up their learning over the summer months.
- Trustees were provided with an update on enrolment. We are in very good shape as enrolment numbers are significantly higher than spring projections.
- The 25 Year Recognition Reception takes place tonight, with trustees hosting a reception to celebrate staff who have completed 25 years of service.
- Also, Developmental Language Disorders are recognized this month on October 17<sup>th</sup>.

### **8. Report from Administration (B. Vallee, K. Viita)**

- **Professional Development Day (September 26th):** A busy day of professional development took place on Friday, September 26<sup>th</sup>. The agenda for the day included the following topics:
  - Most teaching staff were engaged in using evidence of student learning collected during the month of September to develop their classroom improvement plans for the first cycle (September – November) in relation to the school's achievement priority.
  - Teachers new to Kindergarten-Grade 2 classrooms and teachers of Grade 3 students were engaged in an Acadience Reading Workshop to provide introductory training for the Acadience screening tool, including foundations, administration and scoring.
  - Teachers working in specialized classrooms or specialized program settings participated in a half-day of Behaviour Management Systems (BMS) refresher training to renew their knowledge and skills.
  - Educational assistants took part in a virtual presentation provided by the special education team focused on the role of educators as a resource to implement and build student independence in implementing supports and strategies required to address student needs, as well as selecting options for self-directed web-based learning on topics including an introduction to learning disabilities, an in-depth look at executive function, supporting students with LDs by integrating technology into classroom instruction, behaviour (four one-hour modules), and anxiety & ASD. Based on the needs of the school and classroom, educational assistants were also allocated time to prepare individualized resources required to support programming for students (e.g. visual schedules, learning bins).

- All staff members participated in a principal-led session on creating supportive classrooms that focused on strategies, including Tier 1 Mental Health Supports, to support belonging and reinforce positive school learning environments that are supportive of all learners.
- **September Resource Teacher Sessions (Sept 18/19):** September meetings with our elementary SERTs took place on September 18<sup>th</sup> and 19<sup>th</sup>. Elementary SERTs are broken into three learning teams so that we can maximize participation in learning. The agenda for our September session included an overview of our Resource Teacher site in Edsby (which includes a wide range of resources) discussion around IEP development and IPRC structures, as well as an overview of our school- and system-based resources and priorities. A discussion around processes for the Language Development, the Specialized Equipment Allocation process, and the Charting the Path program also took place.
- **Empower Reading Training:** Empower training sessions for participating resource teachers (e.g. SERTs, SPTs, LSTs) have now concluded. The program is underway in most of our sites, with a few of our teachers new to Empower finishing up pre-testing prior to beginning the program.

**9. Next Meeting:** November 4<sup>th</sup>, 2025.

**10. Motion to adjourn:** Moved by M. Tuomi. Seconded by M Barbeau.

**Meeting adjourned at 12:50 p.m.**



## Section 4: Human Resources Management

### Policy 4.01: Hiring Policy

#### **Supporting Policies:**

[4.02 Conflict of Interest: Hiring and Assignment of Staff](#)

[6.36 Equity and Inclusive Education](#)

#### **Supporting Procedures:**

[Equitable Selection Procedures in Recruitment, Hiring and Promotion](#)

Occasional Teacher Evaluation (Pending)

#### **Supporting Protocols and Guidelines:**

#### **Supporting Templates and Forms:**

[Occasional Teacher Evaluation Form](#)

#### **Other Resources:**

Education Act, Regulation 298

Equity and Inclusive Education in Ontario Schools - Ministry Guidelines

Realizing the Promise of Diversity: Ontario's Equity and Inclusive Education Strategy (2009)

Ontario Policy/Program Memorandum 165 – School Board Teacher Hiring Practices

Policy/Program Memorandum 119 - Developing and implementing equity and inclusive education

Policies in Ontario schools

Ontario Human Rights Code

Accessibility for Ontarians with Disabilities Act Employment Standards Act

Municipal Freedom of Information and Protection of Privacy Act

Approved by Board Resolution #154-1998 06 23

Revised by Board Resolution #084-2015 05 05

Revised by Board Resolution #034-2021 03 30

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#### **RATIONALE**

As a teaching and learning organization, the Algoma District School Board is committed to hiring the best people, with the necessary knowledge, skills and character, to fulfill its mission, to support its students and operations and to help Ontario's students and future workforce be prepared for success now and in the future.

As an equal opportunity employer, staffing processes shall adhere to the Ontario Human Rights Code such that they are fair, objective, consistent, non-discriminatory, transparent and ensure that hiring decisions are based on merit. Once a decision to hire is made, procedures must be followed to ensure that the best qualified candidate(s) is/are hired in the most effective and efficient manner.

This Policy is intended to facilitate Employees' ability to maintain the highest business and ethical standards, and to facilitate the protection of the integrity of Employees, while fulfilling their responsibilities to hire personnel to the School Board.



## 1 HIRING OF TEACHING STAFF

As noted, once a decision to hire is made, procedures must be followed to ensure that the best qualified candidate(s) is/are hired in the most effective and efficient manner, which, for teacher positions, includes the principles mandated in Regulation 298, "Operation of Schools – General," R.R.O., 1990, including those related to providing the best possible education program for students and ensuring their safety and well-being.

When hiring teachers, the following five components **must** be included:

### 1.1 *Qualifications and Merit*

In addition to adhering to the qualification requirements set out in Regulation 298, "Operation of School – General," the following considerations shall also be relied upon when developing selection and evaluation criteria:

- a) valuing the applicant's demonstrated experience and commitment to creating a safe, inclusive, equitable, accessible and high-quality learning environment; providing the best possible program as determined by the principal, and considering the applicant's demonstrated:
  - a. teaching commitment;
  - b. experience or time spent in a particular school; and
  - c. suitability for a particular assignment.
- b) valuing the applicant's additional experiences, skills, backgrounds, lived and work experience;
- c) responding to school and board priorities based on clearly defined criteria, including qualifications.

### 1.2 *Diversity, Equity and Human Rights*

Research demonstrates that all students benefit from having teachers with varying social identities and lived experiences and that there is a positive effect on the educational experience and outcomes of historically under-served students when teachers reflect their identities. To achieve a diverse and representative workforce, board personnel will:

- a) ensure that employment policies and practices are anti-discriminatory;
- b) work to intentionally identify and remove barriers for Indigenous peoples and equity-seeking groups at each stage of the hiring process, which involves examining each part of the process – from setting job requirements and employment conditions to establishing recruitment, application, screening, interview and selection processes so that no stage creates a barrier for candidates.

The Board also recognizes, specifically, the importance of supporting renewal in the teacher workforce by providing career pathways for newly qualified teachers, including those who have successfully completed long-term assignments. It is understood that the hiring of newly qualified teachers presents:

- an opportunity to introduce new talent and skills to the school system;
- a way to increase diversity; and



- an opportunity to strengthen pathways to the teaching profession and invest in the people who will be the experienced teachers of the future.

### **1.3 *Employment Mobility***

The teacher hiring process shall address employment mobility by providing equal opportunity to all Ontario College of Teachers (OCT) certified teachers to apply for any position (occasional, long-term occasional or permanent) for which they are qualified, irrespective of where they are currently employed.

### **1.4 *Fairness and Transparency***

To support a fair and transparent hiring process for candidates, board personnel will develop a procedure for all aspects of hiring, including but not limited to:

- establishing and communicating a process and criteria for: setting job requirements, postings, outreach and recruitment, application, screening, and interview and selection;
- a process for tracking and communicating with applicants;
- processes to promote demographically diverse hiring panels, drawing on the different experiences, skill sets, and educational and professional backgrounds in the board;
- criteria for evaluating candidates based on more than one source;
- provision for structured evaluation criteria, questions and tools that prevent interview and selection bias;
- a process for providing constructive interview feedback for candidates, upon request;
- a process for accommodation based on needs related to the Human Rights Code; and
- a process for the disclosure of information to the appropriate bargaining units, if applicable.

## **2 HIRING OF NON-TEACHING STAFF**

While teachers do comprise the largest group of Employees in the Algoma District School Board, a variety of other employment opportunities also exist. When hiring non-teaching staff, board personnel may follow the same or a similar process as outlined for teaching staff and/or establish procedures that respect the variety of roles for which they are hiring.

### **2.1 *Monitoring and Evaluation***

To ensure hiring practices are effective and current, this policy shall be reviewed regularly, as per the policy review cycle, to permit any necessary adjustments.



## Section 4: Human Resources Management

### Policy 4.01: Hiring Policy

#### **Supporting Policies:**

[4.02 Conflict of Interest: Hiring and Assignment of Staff](#)

[6.36 Equity and Inclusive Education](#)

#### **Supporting Procedures:**

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[Occasional Teacher Evaluation](#)

#### **Supporting Protocols and Guidelines:**

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Ontario Human Rights Code

Accessibility for Ontarians with Disabilities Act Employment Standards Act

Municipal Freedom of Information and Protection of Privacy Act

**Employment Standard Act, 2000**

*Approved by Board Resolution #154-1998 06 23*

*Revised by Board Resolution #084-2015 05 05*

*Revised by Board Resolution #034-2021 03 30*

***Revised by Board Resolution #??-2025 ?? ??***

## RATIONALE

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- b) valuing the applicant's additional experiences, skills, backgrounds, lived and work experience;
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- a) ensure that employment policies and practices are anti-discriminatory;
- b) work to intentionally identify and remove barriers for Indigenous peoples and equity-seeking groups at each stage of the hiring process, which involves examining each part of the process – from setting job requirements and employment conditions to establishing recruitment, application, screening, interview and selection processes so that no stage creates a barrier for candidates.

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- an opportunity to strengthen pathways to the teaching profession and invest in the people who will be the experienced teachers of the future.

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- a process for tracking and communicating with applicants;
- processes to promote demographically diverse hiring panels, drawing on the different experiences, skill sets, and educational and professional backgrounds in the board;
- criteria for evaluating candidates based on more than one source;
- provision for structured evaluation criteria, questions and tools that prevent interview and selection bias;
- a process for providing constructive interview feedback for candidates, upon request;
- a process for accommodation based on needs related to the Human Rights Code;
- and
- a process for the disclosure of information to the appropriate bargaining units, if applicable.

## **2 HIRING OF NON-TEACHING STAFF**

While teachers do comprise the largest group of Employees in the Algoma District School Board, a variety of other employment opportunities also exist. When hiring non-teaching staff, board personnel may follow the same or a similar process as outlined for teaching staff and/or establish procedures that respect the variety of roles for which they are hiring.

### **2.1 *Monitoring and Evaluation***

To ensure hiring practices are effective and current, this policy shall be reviewed regularly, as per the policy review cycle, to permit any necessary adjustments.



## Section 4: Human Resources Management

### Policy 4.02: Conflict of Interest: Hiring and Assignment of Staff

#### **Supporting Policies:**

[1.01 Values Statement](#)

[4.01 Recruitment, Hiring and Promotion](#)

[4.07 Employee Ethics](#)

#### **Supporting Procedures:**

[Equitable Selection Procedures in Recruitment, Hiring and Promotion](#)

[Employee Ethics Procedure](#)

Procedures for Disclosure of Conflicts of Interest (Pending)

#### **Supporting Protocols and Guidelines:**

#### **Supporting Templates and Forms:**

#### **Other Resources:**

Education Act

Ontario Human Rights Act

Ontario Policy/Program Memorandum No. 165

Employment Standards Act

Municipal Freedoms of Information Protection for Privacy Act

Approved by Board Resolution #154-1998 06 23

Revised by Board Resolution #048-2017 05 09

Revised by Board Resolution #035-2021 03 30

## **1 RATIONALE:**

Employees of the Algoma District School Board occupy positions of public trust and confidence. It is expected that Employees will always conduct themselves with personal integrity, ethics, honesty, impartiality, and diligence in the performance of their duties. Employees are responsible and accountable for identifying and avoiding any situation which may present a potential or actual conflict of interest or be perceived to be a conflict of interest. This policy, which applies to all Employees, addresses potential, apparent and actual conflicts of interest related to the hiring and/or assignment of staff. It provides guidance so that conflicts of interest are recognized and either avoided or resolved expeditiously through appropriate disclosure and management.

## **2 POLICY STATEMENT:**

Any Employee in a position to hire, or to make decisions affecting the hiring process and who has a potential or actual conflict of interest, or be perceived to be a conflict of interest (ie. has a personal or familial relationship with an applicant), must declare a conflict of interest to the appropriate Supervisor or Director Education as outlined in the Board's "Procedures for Disclosure of Conflicts of Interest." This includes the screening and interviewing of applicants.



### 3 Definitions

#### 3.1 *Conflict of Interest*

Means a potential, apparent, or actual conflict where an Employee's financial or other personal interest, whether direct or indirect, conflicts or appears to conflict with the Employee's responsibility to the Board, or with the Employee's participation in any recommendation or decision pertaining to hiring within the Board. Employee means full-time or part-time Employees of the School Board involved in hiring.

#### 3.2 *External Activity*

Means any activity of an Employee outside the scope of her/his/their employment with the School Board, undertaken as part of a commercial or volunteer enterprise.

#### 3.3 *Relationship*

Means any relationship of the Employee to persons of his/her/their immediate family whether related by blood, adoption, marriage, or common-law relationship, and any relationship of an intimate and/or financial nature during the preceding five years, any student-supervisor relationship, or any other past or present relationship that may give rise to a reasonable apprehension of bias.

#### 3.4 *Supervisor*

Means the person to whom an Employee reports.

### 4 Specific Conflicts

Without restricting the generality of this policy, the following circumstances may give rise to Conflicts of Interest:

- i. participating in, or influencing the outcome of the appointment, hiring, assignment, promotion, supervision or evaluation of a person with whom the Employee has, or has had, a relationship;
- ii. acceptance by an Employee of a gift from any of the following persons or entities if a reasonable person might conclude that the gift could influence the Employee when performing hiring duties with the School Board:
  - a. a person, group, or entity that has dealings with the School Board;
  - b. a person, group, or entity to whom the Employee provides services in the course of his/her/their duties to the School Board;
  - c. a person, group, or entity that seeks to do business with the School Board.

An Employee who is offered a gift in the circumstances described in ii) above shall, in writing, notify his/her/their Supervisor.

### 5 Assignment of Staff

Employees shall not be assigned to a worksite where the supervisor is an immediate familial relation, unless there are at least two levels of supervision between the individuals. Immediate familial relation is defined as spouse, child, parent or sibling, whether by marriage, in-law or common-law.

If the skills or qualifications required for a position, or if organizational or collective agreement provisions necessitate departure from these guidelines, the Director shall be advised of the circumstance.

This policy is not intended to restrict the rights of management, but rather to ensure a transparent process in the hiring and the assignment of staff.

## **6 Contraventions of this Policy**

Adherence to this policy, in letter and in spirit, is crucial to the relationships of trust that exist between the Board, its Employees, and the public. Contraventions of this policy, whether arising from dishonesty or inattention, undermine these relationships and may lead to disciplinary action. For Employees, disciplinary sanctions for breach of this policy may take a range of forms appropriate to the nature of the contravention and could include dismissal from employment.

CURRENT



## Section 4: Human Resources Management

### Policy 4.02: Conflict of Interest: Hiring and Assignment of Staff

#### **Supporting Policies:**

[1.01 Values Statement](#)

[4.01 Recruitment, Hiring and Promotion](#)

[4.07 Employee Ethics](#)

#### **Supporting Procedures:**

[Equitable Selection Procedures in Recruitment, Hiring and Promotion](#)

[Employee Ethics Procedure](#)

[Procedures for Disclosure of Conflicts of Interest](#)

#### **Supporting Protocols and Guidelines:**

#### **Supporting Templates and Forms:**

#### **Other Resources:**

Education Act

Ontario Human Rights Act

Ontario Policy/Program Memorandum No. 165

Employment Standards Act, **2000**

Municipal Freedoms of Information Protection for Privacy Act

*Approved by Board Resolution #154-1998 06 23*

*Revised by Board Resolution #048-2017 05 09*

*Revised by Board Resolution #035-2021 03 30*

*Revised by Board Resolution #???-2025 ?? ??*

## **1 RATIONALE:**

Employees of the Algoma District School Board occupy positions of public trust and confidence. It is expected that Employees will always conduct themselves with personal integrity, ethics, honesty, impartiality, and diligence in the performance of their duties. Employees are responsible and accountable for identifying and avoiding any situation which may present a potential or actual conflict of interest or be perceived to be a conflict of interest. This policy, which applies to all Employees, addresses potential, apparent and actual conflicts of interest related to the hiring and/or assignment of staff. It provides guidance so that conflicts of interest are recognized and either avoided or resolved expeditiously through appropriate disclosure and management.

## **2 POLICY STATEMENT:**

Any Employee in a position to hire, or to make decisions affecting the hiring process and who has a potential or actual conflict of interest, or be perceived to be a conflict of interest (ie. has a personal or familial relationship with an applicant), must declare a conflict of interest to the appropriate Supervisor or Director of Education as outlined in the Board's "Procedures for Disclosure of Conflicts of Interest." This includes the screening and interviewing of applicants.



### 3 Definitions

#### 3.1 *Conflict of Interest*

Means a potential, apparent, or actual conflict where an Employee's financial or other personal interest, whether direct or indirect, conflicts or appears to conflict with the Employee's responsibility to the Board, or with the Employee's participation in any recommendation or decision pertaining to hiring within the Board. Employee means full-time or part-time Employees of the School Board involved in hiring.

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Means any activity of an Employee outside the scope of **her/his/ their** employment with the School Board, undertaken as part of a commercial or volunteer enterprise.

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Means any relationship of the Employee to persons of **his/her/ their** immediate family whether related by blood, adoption, marriage, or common-law relationship, and any relationship of an intimate and/or financial nature during the preceding five years, any student-supervisor relationship, or any other past or present relationship that may give rise to a reasonable apprehension of bias.

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Without restricting the generality of this policy, the following circumstances may give rise to Conflicts of Interest:

- i. participating in, or influencing the outcome of the appointment, hiring, assignment, promotion, supervision or evaluation of a person with whom the Employee has, or has had, a relationship;
- ii. acceptance by an Employee of a gift from any of the following persons or entities if a reasonable person might conclude that the gift could influence the Employee when performing hiring duties with the School Board:
  - a. a person, group, or entity that has dealings with the School Board;
  - b. a person, group, or entity to whom the Employee provides services in the course of **his/her/ their** duties to the School Board;
  - c. a person, group, or entity that seeks to do business with the School Board.

An Employee who is offered a gift in the circumstances described in ii) above shall, in writing, notify **his/her/ their** Supervisor.

### 5 Assignment of Staff

Employees shall not be assigned to a worksite where the supervisor is an immediate familial relation, unless there are at least two levels of supervision between the individuals.

Immediate familial relation is defined as spouse, child, parent or sibling, whether by marriage, in-law or common-law. **If an unavoidable scenario arises where a supervisor has an immediate familial relationship with the employee, the supervisor will not provide any**

supervision to that employee. Instead, an alternate supervisor will be designated by the Employee's supervisor.

This policy is not intended to restrict the rights of management, but rather to ensure a transparent process in the hiring and the assignment of staff.

## **6 Contraventions of this Policy**

Adherence to this policy, in letter and in spirit, is crucial to the relationships of trust that exist between the Board, its Employees, and the public. Contraventions of this policy, whether arising from dishonesty or inattention, undermine these relationships and may lead to disciplinary action. For Employees, disciplinary sanctions for breach of this policy may take a range of forms appropriate to the nature of the contravention and could include dismissal from employment.

DRAFT

REPORT TO THE BOARD of 2025 11 25		Item # 2.4
Prepared By:	Joe Santa Maria, Associate Director of Corporate Services & Ops	
Strategic Priority:	All Priorities	
Purpose:	Information   Discussion <b>Motion</b>	
Topic/Issue:	Receipt of 2024-2025 Audit Committee Report	



Rationale		
Ontario regulation 361/10 S.15 requires Audit Committees to present an annual report with specific reporting categories to the Board of Trustees.		
Key Highlights		
<ul style="list-style-type: none"> <li>The Committee consists of Trustee members Nick Apostle (Chair of the Audit Committee), Vice Chair of the Board Elaine Johnston, and Trustee Sheryl Evans. External Audit Committee members are Steve Nott and Lara Stilin. Ex-officio members are Chair of the Board Jennifer Sarlo and Director of Education, Lucia Reece. Board staff, as resources to the committee, are Associate Director of Corporate Services &amp; Operations, Joe Santa Maria, and Manager of Finance, Marina Tombari.</li> <li>Trustee and Chair of the Audit Committee, Nick Apostle presented the annual report to the Board of Trustees.</li> <li>See attachment 2.4 #1 to review the 2024-2025 Audit Committee Report.</li> </ul>		
Anticipated Benefits		
<ul style="list-style-type: none"> <li>To operate in a fiscally responsible environment.</li> <li>To fulfill the Audit Committee duties required by the Ministry of Education.</li> </ul>		
Insights / Learning		
<ul style="list-style-type: none"> <li>N/A</li> </ul>		
Considerations/Next Steps		
<ul style="list-style-type: none"> <li>N/A</li> </ul>		
Motion (if applicable)		
<table border="1"> <tr> <td>Moved by:</td> <td>Seconded by:</td> </tr> </table>	Moved by:	Seconded by:
Moved by:	Seconded by:	
That the board receive the 2024-2025 Audit Committee Report.		
Motion was: <b>Carried</b> <b>Defeated</b> Initials of Chair:      Resolution #		



## Annual Report to the Board of Trustees For the year ended August 31, 2025

This report summarizes the audit committee's actions for the year ending August 31, 2025.

### Audit Committee Members

The audit committee consisted of six members, listed below:

#### Trustee Members:

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

#### External Members:

- Stephen Nott
- Lara Stilin

In addition, regular attendees at the Committee meetings were:

- Lucia Reece – Director of Education
- Joe Santa Maria – Associate Director of Corporate Services and Operations
- Marina Tombari – Manager of Finance
- Melissa Dodge – Regional Internal Audit Manager
- Eric Pino – External Auditor, KPMG

### Administrative Tasks

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

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

November 19, 2025

Page 1 of 4

## Meetings

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

Member	10-Oct-24	20-Nov-24	28-May-25
Nick Apostle	✓	✓	✓
Jennifer Sarlo	✓	✓	✓
Sheryl Evans		✓	✓
Elaine Johnston	✓	✓	✓
Stephen Nott	✓	✓	✓
Lara Stilin		✓	✓

## Governance

The audit committee operated throughout the fiscal year, which ended on August 31, 2025. All members satisfied the eligibility requirements by Ontario Regulation 361/10 Audit Committees under the Education Act.

## External Auditors

There has been a positive relationship with the external auditors and private meetings were held during the year. The external auditors, *KPMG*, presented the scope and extent of their work to the committee, which the committee reviewed and recommended for approval at the October 20, 2024, meeting. The external auditors confirmed their independence at this meeting and in the letter dated November 26, 2025, appended to the 2023-2024 Audited Financial Statements. The audit committee reviewed and recommended the approval of the annual audited financial statements on November 20, 2024.

## Internal Auditors

There has been a positive relationship with the internal auditors and private meetings were held during the year. The Committee reviewed the risk assessment results and the risk-based Multi-Year Internal Audit Plan (Exhibit A attached), including audits scheduled for the 2024/25 fiscal year.

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

November 19, 2025

Page 2 of 4

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

### **Summary of the work performed**

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

- Received a report from the internal auditors to confirm the effectiveness of controls across the school board.
- Confirmed that the external and internal auditors did not encounter any difficulties during their work.
- Reviewed the fees charged by the external auditors in respect of the 2024-25 audit.
- Reviewed the fees paid to the external auditors in respect of other audit work undertaken during the year.
- Reviewed and evaluated the external auditors' performance.
- Reviewed and evaluated the effectiveness of the internal audit function, including the performance of the regional internal audit manager and their team.
- Queried management on their approach to risk management as well as their strategy to manage such risks; and
- Performed a self-assessment.

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

On behalf of the audit committee



---

Nick Apostle, Audit Committee Chair

Nov 19, 2025

Date

November 19, 2025

Page 3 of 4

## Exhibit A

Algoma District School Board

Internal Audit Plan

As at; October 2025

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2024/2025

Audit	Risk Assessment	Energy Management	Follow Up
Area	All areas		
Rationale			ongoing
Notes	Complete		

2025/2026

Audit	Cyber Security	Attendance Support	Follow Up
Area			
Rationale	High Inherent Risk, Moderate Risk	Financial Implication. Moderate Risk	ongoing
Notes			

Other areas from risk register:

- Succession Planning
- Health and Safety

November 19, 2025

Page 4 of 4

REPORT TO THE BOARD of 2025 11 25		Item # 2.5
Prepared By:	Joe Santa Maria, Associate Director of Corporate Services & Ops	
Strategic Priority:	All Priorities	
Purpose:	Information    Discussion <b>Motion</b>	
Topic/Issue:	Trustee Attendance at 2026 OPSBA Public Education Symposium	



Rationale		
As per section 169.1 of the Education Act, the Board of Trustees is responsible for student achievement and effective stewardship of resources. As such, it is encouraged that Trustees travel to participate in important Professional Development opportunities so they may continue to uphold these responsibilities.		
Key Highlights		
<ul style="list-style-type: none"> <li>Up to 11 Trustees will attend the 2026 OPSBA Public Education Symposium.</li> <li>The meeting will be held at the Sheraton Centre Hotel in Toronto, ON from Friday January 23<sup>rd</sup> to Saturday January 24<sup>th</sup>, 2026.</li> </ul>		
Anticipated Benefits		
<ul style="list-style-type: none"> <li>Continued education for our Trustees.</li> </ul>		
Insights / Learning		
<ul style="list-style-type: none"> <li>N/A</li> </ul>		
Considerations/Next Steps		
<ul style="list-style-type: none"> <li>N/A</li> </ul>		
Motion (if applicable)		
<table border="1"> <tr> <td><b>Moved by:</b></td> <td><b>Seconded by:</b></td> </tr> </table>	<b>Moved by:</b>	<b>Seconded by:</b>
<b>Moved by:</b>	<b>Seconded by:</b>	
That the board approves Trustees to attend the 2026 OPSBA Public Education Symposium.		
Motion was: <b>Carried</b> <b>Defeated</b> Initials of Chair:      Resolution #		

REPORT TO THE BOARD of 2025 11 25	Item # 3.0
Topic/Issue:	Senior Administration Reports/Information/Monitoring



1. Presentation: Update on ADSB Alliance Academies

**Alliance Academy System Administrator: Steve Caruso**

**Teachers:** Rachel Cobean, Seth Cond, Matt Figures, Greg MacLachlan

**Students:** Averie Atkinson, Devon Clarida, Kyle Crack, Jack Foat, Arabella MacLachlan, Gabby Pierman, Karissa Millington.

2. Distribution of Policies:

6.02 Child Abuse Reporting

6.19 Volunteer Driver Insurance

6.22 Fees for Learning Materials and Activities

3. Approval of Capital Projects 2025-2026

4. Approval of 2024-2025 Audit Financial Statements

REPORT TO THE BOARD 2025 11 25			Item #3.1
Prepared By:	Superintendent Bell		
Strategic Priority:	Achievement and Well-Being		
Purpose:	Information	Discussion	Motion
Topic/Issue:	ADSB Alliance Academy: 2025-2026 Expansion Update		



## Rationale

This report updates the ADSB Alliance Academy expansion for the 2025–2026 school year, launched at the February 2025 Board Meeting. Designed to engage Grade 9 and 10 students through innovative, interest-based learning, the program aligns with the Achievement Strategic Priority. It builds on six years of Hockey Canada Skills Academy data showing improved achievement, 99.5% credit success, well-being, confidence, and attendance—evidence that informed enhanced practices and programming to meet student interests and needs.

## Key Highlights

### First semester highlights of the ADSB Alliance Academy expansion:

- Hockey program: 86 students; basketball program: 49 students
- Motivational guest speakers: Katie Weatherston, Olympic Gold Medal Canadian Women's Hockey Team and current professional basketball player Karissa Kajorinne who is regularly coaching in the program

### Experiential learning opportunities:

- November 3: Full-day hockey at Train Station rink with former Greyhounds and professional players Denny Lambert, Jeramy Stevenson, Jeff Toms; attended Greyhounds vs. Flint Firebirds featuring ADSB alumnus Rylan Fellinger (Toronto Maple Leafs draft)
- December 2: Trip to Toronto Raptors versus Portland Trail Blazers; meeting Canadian player Shaedon Sharpe

## Benefits

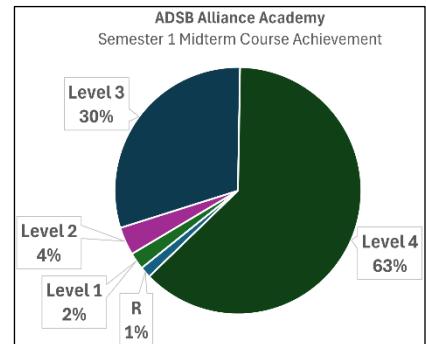
**Positive Enrolment:** Expansion has driven a 165% increase in enrolment, reflecting strong interest in this program:

Program/Sport	Basketball	Hockey	Football	Minds in Motion	Soccer	Total
Student Enrolment	47	86*	48	4**	43	228*

*Notes: \* Includes 61 intermediate students; \*\*Minds in Motion registration recently opened.*

**Academic Progress:** Midterm results - 98.5% pass rate (134 of 136 credits) across Alliance courses, including Health Active Living and paired courses (Technology & Skilled Trades, Civics/Careers, Sport-Specific Interdisciplinary Studies). As illustrated in graph to the right, 93% of students achieved Level 3 and 4 (70–100%).

**Attendance Rates:** 74.3% of students have an attendance rate of 90% or higher in the Alliance courses which is 21.9 points higher than the attendance rate across all secondary courses.



## Insights/Learning

**Working Well:** Teacher passion and commitment to program and students; teacher collaboration and planning; partnerships with 8 national, provincial and local governing bodies, associations, organizations; access to well-equipped school and community facilities; 16 elite/professional community coaches;

**Challenges:** Integration of basketball concepts into Technology and Skilled Trades course;

## Considerations/Next Steps

- 2026-2027 Option Selection Process: Grade 8 Open Houses, classroom visits, Edsby; Grade 9 presentations;
- December, January: Collaborative teacher planning in preparation for semester 2 football and soccer programs;
- Basketball: shift paired credit from Technology and Skilled Trades to Civics/Careers for 2026-2027 program;

## Section 6A: Safe and Inclusive Schools

### Policy 6.02: Child Abuse (Maltreatment) Reporting Policy

#### **Supporting Policies:**

[4.07 Employee Ethics](#)

#### **Supporting Procedures:**

#### **Supporting Protocols and Guidelines:**

[Child Abuse Protocol Between Children's Aid Society of Algoma and Algoma District School Board](#)

#### **Supporting Templates and Forms:**

[School Report to the Children's Aid Society \(CAS\) Form](#)

#### **Other Resources:**

Child, Youth and Family Services Act

Child and Family Services Act

Approved by Board Resolution #154-1998 06 23

Approved by Board Resolution #111-2014 06 17

Approved by Board Resolution #060-2023 05 30

## 1 Background:

The Child, Youth, and Family Services Act contains provisions for reporting a child who is or may be in need of protection. If any person – including a person who performs professional or official duties with respect to children – has reasonable grounds to suspect that a child is or may be in need of protection, the act requires that the person report their suspicions ‘immediately’ to a children’s aid society to provide the information on which the suspicions are based.

Reasonable grounds may include, but are not limited to, any manner of physical, psychological, social - emotional or sexual maltreatment of a child whereby the survival, safety, self-esteem, or growth and development of the child is endangered. This includes the risk that:

- The child has suffered or there is a substantial risk that the child will suffer physical harm
- The child has been or there is a substantial risk that the child will be sexually molested or sexually assaulted
- The child has suffered or there is a substantial risk that the child is likely to suffer emotional harm.

## 2 Policy Statement:

All Algoma District School Board staff who, in the course of performing their professional or official duties, suspect that a child is or may be in need of protection, must report this information without delay as per established reporting protocols. Staff must report directly and not rely on or delegate anyone else to report on their behalf.

Similarly, the Algoma District School Board recognizes that the duty to report applies although the information reported would normally be considered confidential or privileged, and no action

for making the report shall be instituted against a person who acts in accordance with these requirements unless the person acts maliciously or without reasonable grounds for the belief or suspicion.

The duty to report continues to be an ongoing obligation. If a person has made a report to a child protection agency and has additional reasonable grounds to suspect that the child is or may be in need of protection, that person must make a further report.

### **3 Reporting Procedures**

All Algoma District School Board employees dealing with suspected cases of child maltreatment are directed to the appropriate procedures that have been developed in accordance with this policy. These procedures are contained in the Child Abuse Protocol Between Children's Aid Society and Algoma District School Board.

**CURRENT**



## Section 6A: Safe and Inclusive Schools

### Policy 6.02: Child Abuse (Maltreatment) **Prevention and Reporting Policy**

#### **Supporting Policies:**

[4.07 Employee Ethics](#)

#### **Supporting Procedures:**

[Anti-Human Trafficking Procedure \(formerly Anti-Sex Trafficking Protocol\)](#)

#### **Supporting Protocols and Guidelines:**

[Child Abuse Protocol Between Children's Aid Society of Algoma and Algoma District School Board](#)

#### **Supporting Templates and Forms:**

[School Report to the Children's Aid Society \(CAS\) Form](#)

#### **Other Resources:**

Child, Youth and Family Services Act

Child and Family Services Act

[Erin's Law \(Child Sexual Abuse Prevention and Reporting\), 2024](#)

[PPM 166 - Keeping Students Safe: Policy Framework for School Board Anti-Sex Trafficking Protocols](#)

[ADSB Anti-Human Trafficking Guide](#)

*Approved by Board Resolution #154-1998 06 23*

*Approved by Board Resolution #111-2014 06 17*

*Approved by Board Resolution #060-2023 05 30*

*Approved by Board Resolution #*

## 1 Background:

For personal safety, it is important for all students to be educated annually, in a developmentally appropriate manner about child sexual abuse prevention and reporting, and that staff, parents, and guardians are informed and supported in recognizing and responding to child sexual abuse. This policy is established in accordance with Section 170.0.1 of the Education Act, as amended by Erin's Law (S.O. 2024, c. 33).

The Child, Youth, and Family Services Act contains provisions for reporting a child who is or may be in need of protection. If any person – including a person who performs professional or official duties with respect to children – has reasonable grounds to suspect that a child is or may be in need of protection, the act requires that the person report their suspicions ‘immediately’ to a children’s aid society to provide the information on which the suspicions are based.

Reasonable grounds may include, but are not limited to, any manner of physical, psychological, social - emotional or sexual maltreatment of a child whereby the survival, safety, self-esteem, or growth and development of the child is endangered. This includes the risk that:

- The child has suffered or there is a substantial risk that the child will suffer physical harm
- The child has been or there is a substantial risk that the child will be sexually molested or sexually assaulted
- The child has suffered or there is a substantial risk that the child is likely to suffer emotional harm.



## **2 Policy Statement:**

All Algoma District School Board staff who, in the course of performing their professional or official duties, suspect that a child is or may be in need of protection, must report this information without delay as per established reporting protocols. Staff must report directly and not rely on or delegate anyone else to report on their behalf.

Similarly, the Algoma District School Board recognizes that the duty to report applies although the information reported would normally be considered confidential or privileged, and no action for making the report shall be instituted against a person who acts in accordance with these requirements unless the person acts maliciously or without reasonable grounds for the belief or suspicion.

The duty to report continues to be an ongoing obligation. If a person has made a report to a child protection agency and has additional reasonable grounds to suspect that the child is or may be in need of protection, that person must make a further report.

## **3 Reporting: Procedures**

All Algoma District School Board employees dealing with suspected cases of child maltreatment are directed to the appropriate procedures that have been developed in accordance with this policy. These procedures are contained in the Child Abuse Protocol Between Children's Aid Society and Algoma District School Board.

## **4 Prevention – Educating Staff, Students and Parents/Guardians:**

### **4.1 Student Education**

All students shall receive annually, age-appropriate instruction on child sex abuse prevention and reporting including:

- Recognizing signs of child sexual abuse.
- How and where to report abuse to a trusted adult.

### **4.2 Parent and Guardian Engagement**

The board shall provide accessible information to all parents/guardians, regarding child sexual abuse prevention and reporting, including information on available counselling and resources for children who are sexually abused.

### **4.3 Staff Training**

All school-based staff shall receive annual training on:

- Recognizing and responding to signs of child sexual abuse.
- Legal obligations under the Child, Youth and Family Services Act (e.g., duty to report).
- Available counselling and resource supports and referral pathways for students.

**Section 6B: Operations - Workplace**

**Policy 6.19: Volunteer Driver Insurance**

***Supporting Policies:***

***Supporting Procedures:***

***Supporting Protocols and Guidelines:***

***Supporting Templates and Forms:***

[Use of Privately Owned Vehicle Driver/Vehicle Information](#)

***Other Resources:***

*Approved by Board Resolution #154-1998 06 23*

*Amended by Board Resolution #106-2009 06 16*

*Reviewed by Resolution #020-2015 01 27*

*Amended by Board Resolution #009-2021 01 19*

The Board provides liability insurance coverage for persons or groups acting on the Board's behalf for Board related/approved activities. The limits of liability are reviewed regularly and adjusted as required.

The Board's Non-Owned Auto Insurance policy has been endorsed to provide indemnification to a trustee, officer, employee or volunteer trip driver who is called upon by the Board to use a motor vehicle within the scope of their employment, to transport pupils to and from Board approved activities.

Under the Insurance Act of Ontario, an individual owner's automobile insurance policy is always the primary insurance and must therefore respond in the first instance to any claim arising from the use of such motor vehicle.

The Board's policy will not respond to a claim where there is no primary limit of insurance. Vehicle owners are responsible for their own insurance and must ensure that their insurance does not terminate or expire.

**Section 6B: Operations - Workplace**

**Policy 6.19: Volunteer Driver Insurance**

***Supporting Policies:***

***Supporting Procedures:***

***Supporting Protocols and Guidelines:***

***Supporting Templates and Forms:***

[Use of Privately Owned Vehicle Driver/Vehicle Information](#)

***Other Resources:***

Approved by Board Resolution #154-1998 06 23

Amended by Board Resolution #106-2009 06 16

Reviewed by Resolution #020-2015 01 27

Amended by Board Resolution #009-2021 01 19

~~The Board provides~~ Liability insurance coverage is provided for persons or groups acting on the Board's behalf for Board related/approved activities. The limits of liability are reviewed regularly and adjusted as required.

The Board's Non-Owned Auto Insurance policy has been endorsed to provide indemnification to a trustee, officer, employee or volunteer trip driver who is called upon by the Board to use a motor vehicle within the scope of their employment (including?), to transport pupils to and from Board approved activities.

Under the Insurance Act of Ontario, an individual owner's automobile insurance policy is always the primary insurance and must therefore respond in the first instance to any claim arising from the use of such motor vehicle.

The Board's policy will not respond to a claim where there is no primary limit of insurance. Vehicle owners are responsible for their own insurance and must ensure that their insurance does not terminate or expire.

## Section 6B: Operations - Workplace

### Policy 6.22: Fees for Learning Materials and Activities Policy

#### **Supporting Policies:**

[6.36 Equity and Inclusive Education](#)

#### **Supporting Procedures:**

[Fees for Learning Materials and Activities Procedure](#)

#### **Supporting Protocols and Guidelines:**

#### **Supporting Templates and Forms:**

#### **Other Resources:**

Education Act

Municipal Freedom of Information and Protection of Privacy Act

Ministry of Education Guidelines for Fees for Learning Materials and Activities

Ministry School Generated Funds Procedures

Approved by Board Resolution # 249-2012 05 22

Revised by Board Resolution # 046-2020 05 26

## **1 Policy Statement:**

The Algoma District School Board (ADSB) believes that all students have the right to attend a school in our district where the student is a qualified resident pupil, without the payment of a fee for the core curriculum which is funded by the Ministry of Education. It is understood that each student shall benefit and have equal access to programs and resources in their regular day school.

ADSB schools may choose to offer course enhancements (i.e. field trips) and supplementary learning materials beyond the core curriculum. In these cases, fees may be collected and charged by the school. While no student is to be excluded from participating in any school activity or event based on the ability to pay, some activities or events may require some recovery of the cost for participation.

It is also understood that schools may potentially charge activity fees (i.e. dances, school clubs, athletics and student council activities). In situations where fees may be charged to students, the school administration shall make every effort to assist students with limited financial means in a confidential manner. Where fees are collected, all funds received will be accounted for through ADSB procedures. These fees are collected to complement and not replace public education funding.



## Section 6B: Operations - Workplace

### Policy 6.22: Fees for Learning Materials and Activities Policy

#### **Supporting Policies:**

[6.36 Equity and Inclusive Education](#)

#### **Supporting Procedures:**

[Fees for Learning Materials and Activities Procedure](#)

#### **Supporting Protocols and Guidelines:**

#### **Supporting Templates and Forms:**

#### **Other Resources:**

Education Act

Municipal Freedom of Information and Protection of Privacy Act

Ministry of Education Guidelines for Fees for Learning Materials and Activities

Ministry School Generated Funds Procedures

Approved by Board Resolution # 249-2012 05 22

Revised by Board Resolution # 046-2020 05 26

## 1 Policy Statement:

The Algoma District School Board (ADSB) believes that ~~all~~All students, ~~who are qualified resident pupils~~, have the right to attend a school in our district ~~where the student is a qualified resident pupil~~, without the payment of a fee, for the Ministry of Education funded core curriculum ~~which is funded by the Ministry of Education~~. It is understood that each student shall benefit and have equal access to programs and resources in their regular day school.

~~ADSB-S~~schools may choose to offer course enhancements (i.e. field trips) and supplementary learning materials beyond the core curriculum. In these cases, fees may be collected and charged by the school. While no student is to be excluded from participating in any school activity or event based on the ability to pay, some activities or events may require some recovery of the cost for participation.

It is also understood that schools may potentially charge activity fees (i.e. dances, school clubs, athletics and student council activities). In situations where fees may be charged to students, the school administration shall make every effort to assist students with limited financial means in a confidential manner. Where fees are collected, all funds received will be accounted for through ADSB-relevant policies and procedures. These fees are collected to complement and not replace public education funding.

REPORT TO THE BOARD 2025 11 25		Item #3.3
Prepared By:	Joe Santa Maria, Associate Director of Corporate Services & Ops	
Strategic Priority:	Achievement Well Being Engagement	
Purpose:	Information Discussion <b>Motion</b>	
Topic/Issue:	Approval of 2025-2026 Capital Projects	



### Rationale

The Board has a responsibility to ensure effective stewardship of the Board's resources. As such, our Capital Projects require review by all levels of supervision to ensure support and agreement.

### Key Highlights

- Plant department staff reviews the school facilities inventory and recommends projects for consideration.
- Senior administration staff reviews these projects and participates in project tendering and contract approval with Plant Department staff.
- The Operations & Budget Committee met on 2025 11 12 with Administration staff to review and approve projects for Board consideration.
- 2025-26 facility renewal, capital priorities, school condition improvement and accessibility projects being recommended for potential award to contractors include:

SCHOOL	PROJECT DESCRIPTION
CASS	HVAC upgrade
ELSS	Courtyard, signage and Adult Ed
HM Robbins	Continued addition/renovation
Queen Elizabeth	Boiler upgrade
Superior Heights	Entranceway and signage
Tarentorus	Roof replacement
Isabel Fletcher	Interior upgrades
Korah	Bus entrance, roof, HVAC, interior reno
River View	Interior upgrades
White Pines	Technology centre renovations, cafeteria freezer and greenhouse
Various locations	Accessibility upgrades
<b>TOTAL:</b>	<b>\$13,500,000</b>

### Anticipated Benefits

- Maintaining high quality learning environments and programs in all schools and communities.
- Utilizing all available Capital funding to plan capital projects to invest in school learning environments and generate Capital Priorities funding for new schools or additions.

### Insights / Learning

- Funds received from the Ministry of Education in annual grant allocations for Capital Projects must be directed to Capital projects only.
- Funds not spent each year must be placed in specific reserves to be used for Capital Expenditures in future years.
- We continue to make specific business case applications through the Ministry Capital Priority process for Board specific priorities. This funding is meant to deal with accommodation pressures, facility conditions and school consolidations.

### Considerations/Next Steps

- N/A

### Motion (if applicable)

Moved by:	Seconded by:
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That the board approves proceeding with the 2025-2026 capital projects.

Motion was:    **Carried**    **Defeated**    Initials of Chair:    Resolution #

REPORT TO THE BOARD 2025 11 25		Item #3.4
Prepared By:	Joe Santa Maria, Associate Director of Corporate Services & Ops	
Strategic Priority:	Achievement Well Being Engagement	
Purpose:	Information Discussion <b>Motion</b>	
Topic/Issue:	Approval of 2024-2025 Audited Financial Statements	



Rationale		
The Board has a responsibility to ensure effective stewardship of the Board's resources. As such, our audited financial statements require review by multiple levels of supervision to ensure support and agreement.		
Key Highlights		
<ul style="list-style-type: none"> <li>Our external auditors, KPMG LLP, Chartered Accountants, have completed their audit work and have provided an unqualified opinion (i.e. free of material misstatement) on the Board Financial Statements for the year ended August 31, 2025.</li> <li>The Audit Committee met on 2025 11 19 to review the draft financial statements.</li> <li>KPMG presented their audit findings and the 2024-2025 draft financial statements at the meeting.</li> <li>The Committee consists of Trustee members Nick Apostle (Chair of the Audit Committee), Vice Chair of the Board Elaine Johnston, and Trustee Sheryl Evans. External Audit Committee members are Steve Nott and Lara Stilin. Ex-officio members are Chair of the Board Jennifer Sarlo and Director of Education, Lucia Reece. Board staff, as resources to the committee, are Associate Director of Corporate Services &amp; Operations, Joe Santa Maria, and Manager of Finance, Marina Tombari.</li> <li>See attachment 3.4 #1 to review the draft audited financial statements.</li> <li>See attachment 3.4 #2 to #6 to review the financial exhibits.</li> </ul>		
Anticipated Benefits		
<ul style="list-style-type: none"> <li>To operate in a fiscally responsible environment.</li> </ul>		
Insights / Learning		
<ul style="list-style-type: none"> <li>Budget monitoring will continue as it helps minimize the impact of unanticipated increases.</li> </ul>		
Considerations/Next Steps		
<ul style="list-style-type: none"> <li>The Audit Committee recommends approval of the 2024-25 Financial Statements.</li> </ul>		
Motion (if applicable)		
<table border="1"> <tr> <td>Moved by:</td> <td>Seconded by:</td> </tr> </table>	Moved by:	Seconded by:
Moved by:	Seconded by:	
That the board approves the 2024-2025 audited Financial Statements for year ended August 31, 2025.		
Motion was: <b>Carried</b> <b>Defeated</b> Initials of Chair:      Resolution #		

Consolidated Financial Statements of

**ALGOMA DISTRICT  
SCHOOL BOARD**

And Independent Auditor's Report thereon

Year ended August 31, 2025

DRAFT

## MANAGEMENT REPORT

### Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

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*Director of Education*

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*Associate Director of Corporate Services & Operations*

November 25, 2025

## INDEPENDENT AUDITOR'S REPORT

To the Trustees of the Algoma District School Board

### ***Opinion***

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

- the consolidated statement of financial position as at August 31, 2025
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net debt for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at August 31, 2025, and its consolidated results of operations, its consolidated changes in net debt, and its consolidated cash flows for the year then ended in accordance with the basis of accounting described in Note 1 of the financial statements.

### ***Basis for Opinion***

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

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

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

### ***Emphasis of Matter- Financial Reporting Framework***

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

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

Our opinion is not modified in respect of this matter.

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

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

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

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

We also:

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

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

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

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

November 25, 2025

# ALGOMA DISTRICT SCHOOL BOARD

## Consolidated Statement of Financial Position

As at August 31, 2025, with comparative information for 2024

	2025	2024
<b>Financial assets</b>		
Cash and cash equivalents	\$ 21,643,647	\$ 9,604,901
Other investments (note 2)	989,935	763,596
Accounts receivable - other (note 3)	14,445,353	26,190,059
Accounts receivable - approved capital funding (note 4)	74,473,697	73,564,936
<b>Total financial assets</b>	<b>111,552,632</b>	<b>110,123,492</b>
<b>Liabilities</b>		
Temporary borrowing (note 5)	23,500,000	10,000,000
Accounts payable and accrued liabilities	15,716,472	21,556,988
Net debenture debt, capital loans and leases (note 6)	57,639,594	62,079,754
Deferred revenue (note 7)	35,786	1,414,526
Deferred capital contributions (note 8)	230,769,659	207,020,047
Employee future benefits liability (note 9)	2,247,316	2,213,636
Asset retirement obligations (note 10)	9,764,845	9,516,465
<b>Total liabilities</b>	<b>339,673,672</b>	<b>313,801,416</b>
<b>Net debt</b>	<b>(228,121,040)</b>	<b>(203,677,924)</b>
<b>Non-financial assets</b>		
Prepaid expenses	1,330,342	1,174,018
Tangible capital assets (note 11)	247,832,678	224,737,436
<b>Total non-financial assets</b>	<b>249,163,020</b>	<b>225,911,454</b>
Contingent liabilities (note 21)		
<b>Accumulated surplus (note 12)</b>	<b>\$ 21,041,980</b>	<b>\$ 22,233,530</b>

See accompanying notes to the consolidated financial statements.

On behalf of the Board:

\_\_\_\_\_  
Director of Education

\_\_\_\_\_  
Chair of the Board

# ALGOMA DISTRICT SCHOOL BOARD

## Consolidated Statement of Operations and Accumulated Surplus

Year ended August 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
<b>Revenue:</b>			
Core education funding (note 13):			
- Provincial legislative grants	\$ 142,766,743	\$ 154,272,832	\$ 150,626,458
- Education property tax	19,046,010	20,275,147	19,896,000
Provincial grants - other	9,931,511	8,526,624	22,990,216
School generated funds revenues	3,516,849	4,438,117	4,278,235
Federal grants and fees	7,156,291	8,470,950	7,407,109
Investment income	300,000	566,722	760,285
Other fees and revenues from school boards	180,000	224,449	199,611
Fees and revenues from other sources	1,592,084	3,004,393	2,832,243
Amortization of deferred capital contributions			
- Related to Provincial legislative grants	26,262,092	15,785,067	16,239,545
- Related to third parties	376,243	70,004	93,542
<b>Total revenue</b>	<b>211,127,823</b>	<b>215,634,305</b>	<b>225,323,244</b>
<b>Expenses (note 14):</b>			
Instruction	133,865,496	145,488,156	150,740,238
Administration	6,129,565	7,490,837	6,872,016
Transportation	12,237,186	11,901,195	11,912,739
Pupil accommodation	49,570,463	41,379,585	41,527,590
School generated funds expenses	3,423,181	3,938,832	3,931,621
Other	6,534,355	6,627,250	9,250,577
<b>Total expenses</b>	<b>211,760,246</b>	<b>216,825,855</b>	<b>224,234,781</b>
<b>Annual (deficit) surplus</b>	<b>(632,423)</b>	<b>(1,191,550)</b>	<b>1,088,463</b>
Accumulated surplus, beginning of year	22,233,530	22,233,530	21,145,067
<b>Accumulated surplus, end of year</b>	<b>\$ 21,601,107</b>	<b>\$ 21,041,980</b>	<b>\$ 22,233,530</b>

See accompanying notes to the consolidated financial statements.

# ALGOMA DISTRICT SCHOOL BOARD

## Consolidated Statement of Change in Net Debt

Year ended August 31, 2025, with comparative information for 2024

	2025 Budget	2025 Actual	2024 Actual
Annual surplus (deficit)	\$ (632,423)	\$ (1,191,550)	\$ 1,088,463
Tangible capital assets:			
Acquisition of tangible capital assets	(45,870,618)	(39,604,683)	(35,701,779)
Amortization of tangible capital assets	27,014,579	16,366,619	17,126,419
Amortization of tangible capital assets - asset retirement obligation	467,626	391,202	367,961
Change of estimate of asset retirement obligation	-	(248,380)	(369,989)
Change of estimate of tangible capital assets - asset retirement obligation	-	-	21,882
Proceeds on disposal of tangible capital assets	-	-	235,000
Gain on sale allocated to deferred revenue	-	-	(218,172)
	(18,388,413)	(23,095,242)	(18,538,678)
Other non-financial asset activity:			
Acquisition of prepaid expenses	-	(1,330,342)	(1,174,018)
Use of prepaid expenses	1,174,018	1,174,018	664,931
	1,174,018	(156,324)	(509,087)
Change in net debt	(17,846,818)	(24,443,116)	(17,959,302)
Net debt, beginning of year	(203,677,924)	(203,677,924)	(185,718,622)
Net debt, end of year	\$ (221,524,742)	\$ (228,121,040)	\$ (203,677,924)

See accompanying notes to consolidated financial statements.

# ALGOMA DISTRICT SCHOOL BOARD

## Consolidated Statement of Cash Flows

Year ended August 31, 2025, with comparative information for 2024

	2025	2024
<b>Operating transactions:</b>		
Annual deficit	\$ (1,191,550)	\$ 1,088,463
Items not involving cash:		
Amortization of tangible capital assets	16,366,619	17,126,419
Amortization of tangible capital assets - asset retirement obligation	391,202	367,961
Amortization of deferred capital contributions	(15,855,071)	(16,333,087)
Increase of asset retirement obligation excluding settlements	248,380	230,948
Increase of tangible capital assets - asset retirement obligations asset excluding amortization on tangible capital assets - asset retirement obligations	(248,380)	(348,107)
<u>Deferred gain on disposal of restricted assets</u>	<u>-</u>	<u>(218,172)</u>
	(288,800)	1,914,425
<b>Change in non-cash assets and liabilities:</b>		
Decrease (increase) in accounts receivable - other	11,744,706	(8,933,893)
(Decrease) increase in accounts payable and accrued liabilities	(5,840,516)	1,626,087
Decrease in deferred revenue	(1,378,740)	(1,258,486)
Increase (decrease) in employee future benefits liability	33,680	(329,722)
Increase in prepaid expenses	(156,324)	(509,087)
Settlement of asset retirement obligation through abatement	-	(491,012)
<b>Cash provided by operating transactions</b>	<b>4,114,006</b>	<b>(7,981,688)</b>
<b>Capital transactions:</b>		
Cash used to acquire tangible capital assets	(39,604,683)	(35,701,779)
<u>Proceeds on disposal of tangible capital assets</u>	<u>-</u>	<u>235,000</u>
<b>Cash applied to capital transactions</b>	<b>(39,604,683)</b>	<b>(35,466,779)</b>
<b>Investing transactions:</b>		
Increase in other investments	(226,339)	(763,596)
<b>Financing transactions:</b>		
Increase in temporary borrowings	13,500,000	10,000,000
Net debenture debt, capital loans and leases issued	805,415	1,164,074
Net debenture debt, capital loans and leases principal repayments	(5,245,575)	(5,003,192)
(Increase) decrease in accounts receivable		
- Approved Capital Funding	(908,761)	6,107,700
<b>Net additions to deferred capital contributions</b>	<b>39,604,683</b>	<b>28,639,561</b>
<b>Cash provided by financing transactions</b>	<b>47,755,762</b>	<b>40,908,143</b>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>12,038,746</b>	<b>(3,303,920)</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>9,604,901</b>	<b>12,908,821</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 21,643,647</b>	<b>\$ 9,604,901</b>

See accompanying notes to consolidated financial statements.

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements

Year ended August 31, 2025

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

## 1. Significant accounting policies:

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

### (a) Basis of accounting:

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

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

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

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

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (a) Basis of accounting (continued):

- 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.

### (b) Reporting entity:

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

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

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

All inter-entity transactions and balances have been eliminated.

### (c) Trust funds:

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

### (d) Cash and cash equivalents:

Cash and cash equivalents comprise of cash on hand and demand deposits and short-term investments. Short-term investments are highly liquid, subject to insignificant risk of changes in value and have a short maturity term of less than 90 days.

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (e) Financial instruments:

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

#### Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the statement of remeasurement gains and losses until such time that the financial asset is derecognized due to disposal or impairment.

At the time of derecognition, the related realized gains and losses are recognized in the consolidated statement of operations and accumulated surplus and related balances reversed from the statement of remeasurement gains and losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

#### Amortized cost

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

#### Cost

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

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

Financial instrument	Measurement method
Cash and cash equivalents	Cost
Term deposits	Cost
Treasury bills	Amortized cost
Accounts receivable	Amortized cost
Temporary borrowing	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Net debenture debt, capital loans and leases	Amortized cost
Bonds	Amortized cost

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# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (e) Financial instruments (continued):

#### Establishing fair value

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability and are therefore not recognized in these financial statements. For letters of guarantee and letters of credit relating to construction, disclosure is done at the face value of the guarantee or letter of credit.

#### Fair value hierarchy

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

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

Level 2 - fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 - fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

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

### (f) Deferred revenue:

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (g) Deferred capital contributions:

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

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

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

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

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

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

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

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

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

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

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

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (i) Tangible capital assets:

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

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

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

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

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

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

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (j) Asset retirement obligation:

Asset Retirement Obligations (ARO) are provisions for legal obligations for the retirement of tangible capital assets that are either in productive use or no longer in productive use.

An ARO liability is recognized when, as at the financial reporting date:

there is a statutory, contractual or legal obligation to incur retirement costs in relation to a tangible capital asset;

- the past transaction or event giving rise to the liability has occurred;
- it is expected that future economic benefits will be given up;
- a reasonable estimate of the amount can be made

A corresponding amount is added to the carrying value of the related tangible capital asset and is then amortized over its remaining useful life.

The estimated amounts of future costs to retire the asset is reviewed annually and adjusted to reflect the current best estimate of the liability. Adjustments may result from changes in the assumption used to estimate the amount required to settle the obligation. These amounts are recognized as an increase or decrease in the carrying amount of the asset retirement obligation liability, with a corresponding adjustment to the carrying amount of the related asset. If the related asset is no longer in productive use, all subsequent changes in the estimate of the liability for the ARO are recognized as an expense in the period incurred.

### (k) Prepaid expenses:

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

### (l) Budget figures:

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

# ALGOMA DISTRICT SCHOOL BOARD

## Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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### 1. Significant accounting policies (continued):

#### (m) Use of estimates:

The preparation of consolidated financial statements in conformity with the basis of accounting described in Note 1 requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include the determination of the liability for employee future benefits, the estimated useful life of tangible capital assets and asset retirement obligations. Actual results could differ from these estimates.

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

#### (n) Government transfer:

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

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

#### (o) 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.

#### (p) Education property tax revenue:

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 1. Significant accounting policies (continued):

### (q) Investment income:

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

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

## 2. Other investments:

Other investments are comprised of fixed income Canadian treasury bills, term deposits, and bonds which are recorded at cost or amortized cost. The other investments earn interest at rates between 3.85% and 6.15% with maturity dates between May 2026 and September 2034.

## 3. Accounts receivable – other:

	2025	2024
Government of Ontario	\$ 4,809,855	\$ 20,045,328
Government of Canada	1,954,439	1,963,935
First Nations	–	599,992
Local governments	1,290,598	1,205,820
Other school boards	224,442	199,611
CSGN Three River Capital Contribution	3,635,917	–
Other	2,530,102	2,175,373
	\$ 14,445,353	\$ 26,190,059

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, 2025 is \$3,163,168 (2024 - \$4,523,180).

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 4. Accounts receivable – approved capital funding:

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

	2025	2024
Government of Ontario	\$ 74,473,697	\$ 73,564,936

## 5. Temporary borrowing:

The Board has lines of credit available to the maximum of \$55,000,000 to address operating requirements and to bridge capital expenditures.

Interest on the operating facilities is the bank's prime lending rate, while capital demand bridge loan is 1.05% per annum. All loans are secured by a borrowing resolution, due on demand and are in the form of bankers' acceptance notes and bank overdrafts.

As at August 31, 2025, the amount drawn under the demand bridge loans facility was \$23,500,000 (2024 - \$10,000,000). Borrowings outstanding under this facility shall be repaid with bi-annual payments from the Ministry of Education. Included in the consolidated statement of operations and accumulated surplus is interest on temporary borrowings totalling \$874,689 (2024 - \$199,171).

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

## 6. Net debenture debt, capital loans and leases:

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

	2025	2024
<i><u>Net debenture debt and capital loans:</u></i>		
Loans payable to the Ontario Financing Authority with interest rates ranging from 2.993% to 5.232%, due in semi-annual installments including interest, with maturity dates ranging from November 2031 to March 2040	\$ 56,305,770	\$ 60,341,316
<i><u>Capital Leases:</u></i>		
De Lage Landen capital lease due \$19,087 annually including interest at 6% per annum, maturing November 2024	–	18,007
Dell Financial Services capital lease due \$106,226 annually including interest at 6% per annum, maturing December 2024	–	100,213
Dell Financial Services capital lease due \$115,186 annually including interest at 6% per annum, maturing May 2025	–	108,666
De Lage Landen capital lease due \$174,598 annually including interest at 6% per annum, maturing July 2025	–	164,715
Dell Financial Services capital lease due \$25,121 annually including interest at 6% per annum, maturing December 2026	23,699	46,057
Dell Financial Services capital lease due \$331,147 annually including interest at 6% per annum, maturing August 2026	177,283	479,651
De Lage Landen capital lease due \$6,934 annually including interest at 6% per annum, maturing August 2026	6,541	12,712
Dell Financial Services capital lease due \$66,542 annually including interest at 6% per annum, maturing August 2027	177,867	230,575
De Lage Landen capital lease due \$28,504 annually including interest at 6% per annum, maturing August 2027	76,191	98,769
De Lage Landen capital lease due \$780 annually including interest at 6% per annum, maturing August 2028	2,084	2,702
Dell Financial Services capital lease due \$259,831 annually including interest at 6% per annum, maturing August 2028	245,124	476,371
Dell Financial Services capital lease due \$42,125 annually including interest at 6% per annum, maturing August 2029	145,969	–
Dell Financial Services capital lease due \$138,254 annually including interest at 6% per annum, maturing August 2029	479,066	–
	<hr/> \$ 57,639,594	<hr/> \$ 62,079,754

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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

The net debenture debt and capital loans of the Board are subject to non-financial debt covenants.

The Board is in compliance with all net debenture debt and capital loans non-financial covenants as of August 31, 2025.

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

	Principal	Interest	Total
2025 - 2026	\$ 4,870,203	\$ 2,178,563	\$ 7,048,766
2026 - 2027	4,596,009	1,974,074	6,570,083
2027 - 2028	4,781,904	1,789,345	6,571,249
2028 - 2029	4,879,741	1,596,898	6,476,639
2029 - 2030	4,895,375	1,402,149	6,297,524
Thereafter	33,616,362	5,915,275	39,531,637
	\$ 57,639,594	\$ 14,856,304	\$ 72,495,898

Included in the consolidated statement of operations and accumulated surplus is interest on net debenture debt, capital loans and leases totalling \$2,330,408 (2024 - \$2,502,388).

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

## 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, 2025 is comprised of:

	Balance as at August 31, 2024	Contributions received and externally restricted investment income	Revenue recognized in the period	Transfers to deferred capital contributions	Balance as at August 31, 2025
Rural and Northern Education Fund	\$ 586,698	\$ 260,522	\$ (847,220)	\$ (32,358)	\$ -
Third party – capital grants	24,859	7,499	-	-	-
Special Education Allocation - Regular	-	30,251,750	(30,251,750)	-	-
Provincial grants	611,133	4,665,876	(5,277,009)	-	-
Temporary accommodation	18,207	35,874	-	(54,081)	-
Third party – operating grants	147,099	2,414	(147,099)	-	2,414
School renewal	26,530	3,367,071	-	(3,360,229)	33,372
<b>Total deferred revenue</b>	<b>\$ 1,414,526</b>	<b>\$ 38,591,006</b>	<b>\$ (36,523,078)</b>	<b>\$ (3,446,668)</b>	<b>\$ 35,786</b>

## 8. Deferred capital contributions:

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

	2025	2024
Opening balance	\$ 207,020,047	\$ 194,713,573
Additions to deferred capital contributions	39,604,683	28,656,385
Revenue recognized in the period	(15,855,071)	(16,333,087)
Disposal of tangible capital assets	-	(16,824)
<b>Closing balance</b>	<b>\$ 230,769,659</b>	<b>\$ 207,020,047</b>

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 9. Employee future benefits:

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

### (a) Retirement benefits:

#### (i) Ontario Teacher's Pension Plan:

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

#### (ii) Ontario Municipal Employees Retirement System:

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equal the employee contributions to the plan. During the year ended August 31, 2025, the Board contributed \$2,474,703 (2024 - \$2,500,557) 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.

#### (iii) Retirement gratuities:

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

#### (iv) Retirement Life Insurance and Health Care Benefits:

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

# ALGOMA DISTRICT SCHOOL BOARD

## Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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### 9. Employee future benefits (continued):

#### (b) Other employee future benefits:

##### (i) Workplace Safety and Insurance Board Obligations:

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

##### (ii) Long-term Disability Salary Compensation:

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

##### (iii) Sick Leave Top-Up Benefits:

A maximum of eleven unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short-term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$107,006 (2024 - \$74,550).

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, 2025 and is based on the average daily salary and banked sick days of employees as at August 31, 2025.

##### (iv) Life Insurance Benefits:

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 9. Employee future benefits (continued):

### (b) Other employee future benefits (continued):

#### (v) Health Care and Dental Benefits:

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

The accrued benefit obligations for employee future benefit plans as at August 31, 2025 are based on actuarial assumptions of future events determined for accounting purposes as at August 31, 2025 and based on updated average daily salary and banked sick days as at August 31, 2025. These valuations take into account the plan changes outlined above and the economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2025	2024
Inflation	2.0%	2.0%
Wage and salary escalation	0.0%	0.0%
Insurance and health care cost escalation	4.0%	4.0%
Discount on accrued benefit obligation	3.8%	3.8%

The Board has internally appropriated an amount for retirement gratuities totaling \$541,926 (2024 - \$787,279).

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

	2025	2024
Retirement benefits	Other employee future benefits	Total employee future benefits
Accrued employee future benefits obligations	\$ 537,404	\$ 1,704,024
Actuarial loss (gain) in fiscal year	735	1,366
Unamortized actuarial gain	3,787	-
 Employee future benefit liability	 \$ 541,926	 \$ 1,705,390
		\$ 2,247,316
		\$ 2,213,636

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

## 9. Employee future benefits (continued):

Accrued benefit liability				2025	2024
	Retirement benefits	Other employee future benefits	Total employee future benefits		Total employee future benefits
Balance, beginning of year	\$ 807,435	\$ 1,406,201	\$ 2,213,636	\$ 2,543,358	
Prior year unamortized loss	(31,248)	–	(31,248)	(77,913)	
Current period benefit costs	–	755,228	755,228	578,053	
Interest cost	24,493	41,834	66,327	84,236	
Benefits paid	(263,276)	(499,239)	(762,515)	(935,368)	
	537,404	1,704,024	2,241,428	2,192,366	
Actuarial loss (gain) in fiscal year	735	1,366	2,101	(9,978)	
Unamortized actuarial gain	3,787	–	3,787	31,248	
<b>Balance, end of year</b>	<b>\$ 541,926</b>	<b>\$ 1,705,390</b>	<b>\$ 2,247,316</b>	<b>\$ 2,213,636</b>	

Employee future benefit expense <sup>1</sup>				2025	2024
	Retirement benefits	Other employee future benefits	Total employee future benefits		Total employee future benefits
Current year benefit cost	\$ –	\$ 755,228	\$ 755,228	\$ 578,053	
Interest on accrued benefit obligation	24,493	41,834	66,327	84,236	
Amortization of actuarial (gain) loss	(26,726)	1,366	(25,360)	(56,643)	
	\$ (2,233)	\$ 798,428	\$ 796,195	\$ 605,646	

<sup>1</sup> Excluding pension contributions to the Ontario Municipal Employees Retirement system, a multi-employer pension plan, described in Note 9(a)(ii).

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 10. 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, 2025, all liabilities for asset retirement obligations are reported at current costs in nominal dollars without discounting.

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

	2025	2024
Liabilities for asset retirement obligations at beginning of year	\$ 9,516,465	\$ 9,776,529
Increase in liabilities reflecting changes in the estimate of liabilities <sup>1</sup>	248,380	369,989
Liabilities settled during the year	–	(491,012)
Disposal of property	–	(139,041)
Liabilities for asset retirement obligations at end of year	<u>\$ 9,764,845</u>	<u>\$ 9,516,465</u>

<sup>1</sup> Reflecting changes in the estimated cash flows and the discount rate

The board made an inflation adjustment increase in estimates of 2.61% as at March 31, 2025 (3.66% as at March 31, 2024), in line with the Provincial government fiscal year end, to reflect costs as at that date. This rate represents the percentage increase in the Canada Building Construction Price Index ("BCPI") survey during the 2024 calendar year, as well as an adjustment to true up the estimated rate that was used at March 31, 2024. This rate is being used to update costs assumptions made in the ARO costing models in order to be reflective of March 31, 2025 costs. Since the March 31 rate each year is determined based on the BCPI for the prior year ending December 31, the rate is updated the following March 31 to true up the prior year estimated rate (based on the 2023 calendar year) to the actual rate for the 12-month period ending March 31, 2024.

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025, with comparative information for 2024

## 11. Tangible capital assets:

Cost	Balance, August 31, 2024	Additions and transfers	Disposals, write-offs and adjustments	Revaluation of ARO	Balance at August 31, 2025
Land	\$ 5,643,333	\$ -	\$ -	\$ -	\$ 5,643,333
Land improvements	22,706,227	2,032,008	-	6,464	24,744,699
Buildings	368,028,953	17,720,705	-	241,916	385,991,574
Portable structures	556,590	-	-	-	556,590
Equipment (5 years)	41,790	49,343	-	-	91,133
Equipment (10 years)	2,916,925	9,314	(48,618)	-	2,877,621
Equipment (15 years)	20,335	-	-	-	20,335
First-time equipping (10 years)	1,115,173	257,409	-	-	1,372,582
Furniture	1,141,840	-	(109,502)	-	1,032,338
Computer hardware	2,604,923	260,003	(953,352)	-	1,911,574
Vehicles	576,495	75,426	(84,646)	-	567,275
Capital leases -				-	
computer hardware	7,680,765	805,415	(392,559)	-	8,093,621
Construction in progress	9,604,511	18,395,060	-	-	27,999,571
	<b>\$ 422,637,860</b>	<b>\$ 39,604,683</b>	<b>\$ (1,588,677)</b>	<b>248,380</b>	<b>\$ 460,902,246</b>

Accumulated amortization	Balance, August 31, 2024	Amortization	Disposals, write-offs and adjustments	Balance at August 31, 2025
Land	\$ -	\$ -	\$ -	-
Land improvements	17,953,006	1,188,189	-	19,141,195
Buildings	170,855,717	12,988,396	-	183,844,113
Portable structures	326,885	46,372	-	373,257
Equipment (5 years)	22,565	13,292	-	35,857
Equipment (10 years)	832,178	290,160	(48,618)	1,073,720
Equipment (15 years)	16,946	1,356	-	18,302
First-time equipping (10 years)	481,156	124,838	-	605,994
Furniture	587,644	108,872	(109,502)	587,014
Computer hardware	1,234,667	752,750	(953,352)	1,034,065
Vehicles	266,693	114,377	(84,646)	296,424
Capital leases -				-
computer hardware	5,322,967	1,129,219	(392,559)	6,059,627
Construction in progress	-	-	-	-
	<b>\$ 197,900,424</b>	<b>\$ 16,757,821</b>	<b>\$ (1,588,677)</b>	<b>213,069,568</b>

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 11. Tangible capital assets (continued):

	Net book value August 31, 2025	Net book value August 31, 2024
Land	\$ 5,643,333	\$ 5,643,333
Land improvements	5,603,504	4,753,221
Buildings	202,147,461	197,173,236
Portable structures	183,333	229,705
Equipment (5 years)	55,276	19,225
Equipment (10 years)	1,803,901	2,084,747
Equipment (15 years)	2,033	3,389
First-time equipping (10 years)	766,588	634,017
Furniture	445,324	554,196
Computer hardware	877,509	1,370,256
Vehicles	270,851	309,802
Capital leases - computer hardware	2,033,994	2,357,798
Construction in progress	27,999,571	9,604,511
	\$ 247,832,678	\$ 224,737,436

The net book value of tangible capital assets not being amortized because they are under construction is \$27,999,571 (2024 - \$9,604,511).

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 12. Accumulated surplus:

The Board segregates its accumulated surplus in the following categories:

	2025	2024
Total operating accumulated surplus, unappropriated	\$ 11,858,477	\$ 12,430,336
Available for budget compliance, internally appropriated:		
Retirement gratuities	541,926	787,279
Capital	8,781,561	9,293,107
Other	116,618	174,247
	9,440,105	10,254,633
Total accumulated surplus for budget compliance	21,298,582	22,684,969
Unavailable for budget compliance:		
Employee future benefits	(1,310,279)	(1,310,279)
Interest to be accrued	(629,666)	(716,420)
School generated funds	3,166,721	2,667,436
Revenues recognized for land	5,643,333	5,643,333
Asset retirement obligation	(7,126,711)	(6,735,509)
	(256,602)	(451,439)
Total accumulated surplus	\$ 21,041,980	\$ 22,233,530

## 13. Core education funding:

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. 80.9% (2024 - 75.7%) of the consolidated revenues of the board are directly controlled by the provincial government through the Core education funding. The payment amounts of this funding are as follows:

	2025	2024
Provincial legislative grants	\$ 154,272,832	\$ 150,626,458
Education property tax	20,275,147	19,896,000
Core education funding	\$ 174,547,979	\$ 170,522,458

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 14. Expenses by object:

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

	2025 Budget	2025 Actual	2024 Actual
Current expenses:			
Salary and wages	\$ 123,598,543	\$ 135,058,120	\$ 141,337,494
Employee benefits	21,831,910	22,733,772	22,755,531
Staff development	873,673	712,423	625,540
Supplies and services	16,266,363	17,459,969	18,304,262
Interest	2,376,340	3,205,097	2,701,559
Rental	69,020	157,041	97,474
Fees and contract services	15,495,613	15,823,293	15,955,331
School funded activities	3,423,181	3,938,832	3,931,621
Other	433,398	979,487	1,031,589
Amortization of tangible capital assets	27,014,579	16,366,619	17,126,419
Amortization of tangible capital assets – asset retirement obligation	467,626	391,202	367,961
	\$ 211,850,246	\$ 216,825,855	\$ 224,234,781

## 15. Ontario School Board Insurance Exchange (OSBIE):

The Board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act of Ontario. OSBIE insures general liability, property damage and certain other risks. Liability insurance is available to a maximum of \$5,000,000 per occurrence. Premiums paid to OSBIE for the policy year ending December 31, 2025 were \$281,045 (2024 - \$230,153). There are ongoing legal cases with uncertain outcomes that could affect future premiums paid by the Board.

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

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 15. Ontario School Board Insurance Exchange (OSBIE) (continued):

- 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 the board of directors to buy out such liability.

## 16. Board Performs Duties of a Municipal Council:

The Board performs the duties of levying and collecting taxes, conducting elections of members, etc. in territory without municipal organization. The outlay by the Board in 2025 in respect of performing duties of municipal council is reported by area in a separate statement. Certain costs are recoverable through a levy on all rateable property in the area and other approved costs are recoverable through an offset to the local taxation revenue.

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 17. First Nation fees:

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

	2025	2024
Batchewana First Nation	\$ 1,719,409	\$ 1,559,874
Brunswick House First Nation	480,179	400,668
Chapleau Cree First Nation	260,463	247,784
Chapleau Ojibwe	75,755	68,280
Garden River First Nation	3,225,433	2,616,660
Michipicoten First Nation	46,177	58,467
Mississauga First Nation	651,908	604,662
Serpent River First Nation	730,974	722,576
Thessalon First Nation	630,188	541,734
Temagmi First Nation	—	15,486
	\$ 7,820,486	\$ 6,836,191

## 18. Repayment of "55 School Board Trust" Funding:

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

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

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

Each board participates in the shared costs associated with this service for the transportation of their respective students through Algoma & Huron-Superior District Transportation Consortium. The Board's consolidated statements reflect proportionate consolidation, whereby, it's the Algoma District School Board's pro-rata share of revenues and expenses. The Board's pro-rata share for 2025 is 69.5% (2024 - 73.61%).

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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

The following provides condensed financial information.

	2025	2024
	Board portion	Board portion
Total		Total
Operations:		
Revenues	\$ 18,220,255	\$ 12,662,895
Expenses	(18,220,255)	(12,662,895)
	\$ -	\$ -
	\$ -	\$ -

## 20. Related party disclosures:

The Ontario Finance Authority ("OFA") was established on November 15, 1993 as an agency of the Province of Ontario and as such is considered a related party to the Board. At August 31, 2025, \$56,305,770 (2024 - \$60,341,316) was owing to the OFA and is included in net debenture debt, capital loans and leases on the statement of financial position. Interest paid to OFA during the year was \$2,272,034 (2024 - \$2,424,585).

## 21. Contingent liabilities:

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

## 22. Financial instruments:

Risks arising from financial instruments and risk management:

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

### (a) Credit risk:

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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 22. Financial instruments (continued):

### (b) Market risk:

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

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

### (c) Liquidity risk:

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.

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

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

As at August 31, 2025	Within 6 months	6 - 12 months	1 - 5 years	5+ years	Total
Accounts payable and accrued liabilities	\$ 15,716,472	\$ –	\$ –	\$ –	\$ 15,716,472
Net debenture debt, capital loans and leases	3,902,251	3,146,515	25,915,495	39,531,637	72,495,898
	<b>\$ 19,618,723</b>	<b>\$3,146,515</b>	<b>\$ 25,915,495</b>	<b>\$ 39,531,637</b>	<b>\$ 88,212,370</b>

As at August 31, 2024	Within 6 months	6 - 12 months	1 - 5 years	5+ years	Total
Accounts payable and accrued liabilities	\$ 21,556,988	\$ –	\$ –	\$ –	\$ 21,556,988
Net debenture debt, capital loans and leases	4,326,202	3,145,971	25,835,210	44,427,013	77,734,396
	<b>\$ 25,883,190</b>	<b>\$3,145,971</b>	<b>\$ 25,835,210</b>	<b>\$ 44,427,013</b>	<b>\$ 99,291,384</b>

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 23. Future accounting standard adoption:

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

(a) Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the Board for as of September 1, 2026 for the year ending August 31, 2027):

(i) 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.

(ii) 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

# ALGOMA DISTRICT SCHOOL BOARD

Notes to Consolidated Financial Statements (continued)

Year ended August 31, 2025

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## 23. Future accounting standard adoption (continued):

### (a) (continued):

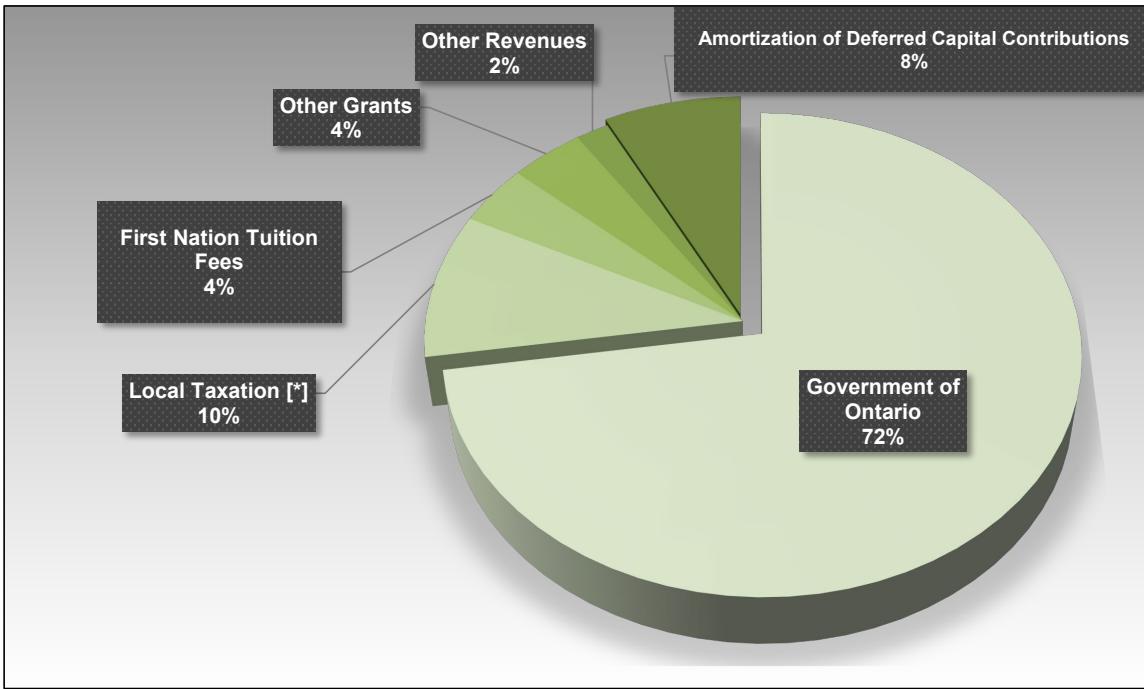
#### (ii) Reporting Model- PS 1202- Financial Statement Presentation:

- Increased clarity regarding presentation of budget comparatives on the statement of operations
- 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
- Financing transactions presented separately from operating, capital and investing transactions on the statement of cash flows



## 2024-2025 Financial Statements

### Revenue



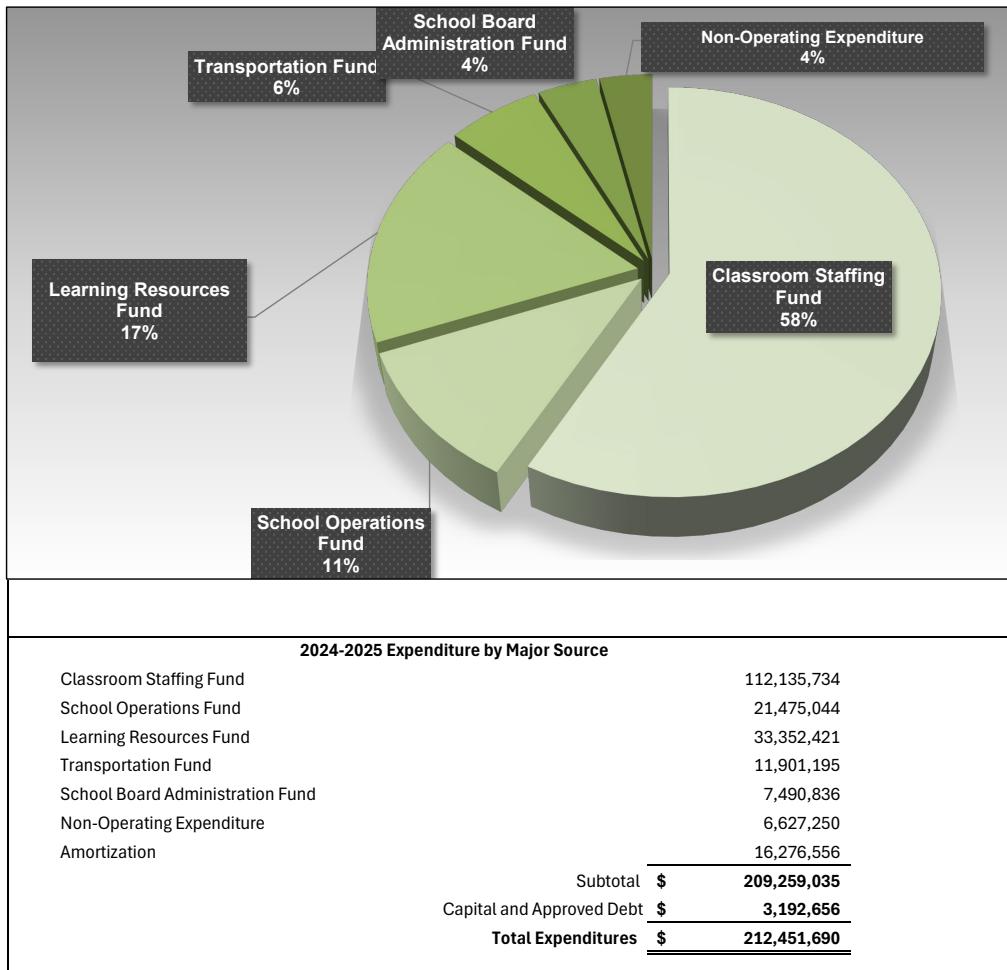
[\*] Provincially determined by the Ministry

#### 2024-2025 Revenue by Major Source

Government of Ontario	150,943,221
Local Taxation [*]	20,275,140
First Nation Tuition Fees	8,464,098
Other Grants	8,526,624
Other Revenues	3,802,442
Amortization of Deferred Capital Contributions	15,855,071
Sub-total	\$ 207,866,563
From Accumulated Surplus	\$ 834,034
Amortization for Committed Capital	\$ 421,484
Capital and Approved Debt	\$ 3,329,610
Total Revenue	<u><u>\$ 212,451,691</u></u>



## 2024-2025 Financial Statements Expenditures



### Note 1 - Classroom Staffing

Classroom Teachers	91,681,930
Supply Teachers	4,739,864
Teacher Assistants	12,894,796
Early Childhood Educators	2,627,579
Department Heads	191,564
<b>Total Classroom Staffing Fund</b>	<b>\$ 112,135,734</b>

### Note 2 - Learning Resources

Texts & Classroom Supplies/Equipment	4,818,643
Computers	1,331,994
Professionals & Paraprofessionals	4,775,170
Library & Guidance	2,376,842
Professional Development	565,316
Principals and Vice Principals	6,390,541
School Office	8,091,509
Coordinators and Consultants	3,831,566
Continuing Education	1,170,841
<b>Total Learning Resources</b>	<b>\$ 33,352,421</b>



## Analysis of Surplus/(Deficit) Balances 2024-2025 Financial Statements

Accumulated Surplus/Deficit (A)		Balance at September 1/24 (B)	Increase (Decrease) in Accum. Surplus/Deficit (C)	Balance at August 31/25 (D)
1	<b>Available for Compliance Unappropriated</b>			
2	Working Funds	12,389,520	(531,052)	11,858,468
3	<b>Sub-total - Capital</b>	<b>12,389,520</b>	<b>(531,052)</b>	<b>11,858,468</b>
4	<b>Retirement Gratuities</b>			
5	Retirement Gratuities	787,279	(245,353)	541,926
6	<b>Sub-total Retirement Gratuities</b>	<b>787,279</b>	<b>(245,353)</b>	<b>541,926</b>
<b>Available for Compliance Internally Appropriated</b>				
7	Carry-over	174,247	(57,629)	116,618
8	Committed Capital	9,203,045	(421,484)	8,781,561
9	<b>Total</b>	<b>22,554,091</b>	<b>(1,255,518)</b>	<b>21,298,573</b>



## Analysis of Deferred Revenue Balances 2024-2025 Financial Statements

	Deferred Revenue (Externally Restricted) (A)	Balance at September 1/24 (B)	Contributions Received (C)	Transfer to Revenue 2023-2024 (D)	Balance at August 31/25 (E)
1	<b>Operating</b>				
2	Special Education	-	25,523,304	(25,523,304)	-
3	EPO/PPF Grants	611,133	4,665,876	(5,277,009)	-
4	Other Third Party Grants	147,099	2,414	(147,099)	2,414
5	<b>Subtotal Restricted Operating</b>	<b>758,232</b>	<b>30,191,594</b>	<b>(30,947,412)</b>	<b>2,414</b>
6	<b>Capital</b>				
7	School Renewal (Pupil Accommodation)	26,531	3,367,070	(3,360,229)	33,372
8	Rural and Northern Education Fund	586,698	260,522	(847,220)	-
9	Temporary Accommodation	18,207	35,874	(54,081)	-
10	Third Party - Canadian Roots Exchange	24,859	7,499	(32,358)	-
11	<b>Subtotal Restricted Capital</b>	<b>656,295</b>	<b>3,670,965</b>	<b>(4,293,888)</b>	<b>33,372</b>
12	<b>Deferred Revenue (Externally Restricted)</b>	<b>1,414,527</b>	<b>33,862,559</b>	<b>(35,241,300)</b>	<b>35,786</b>



**Core Education Grants**

Enrolment	2024-2025
<b>Elementary</b>	7,043
<b>Secondary</b>	3,525
<b>Total</b>	<b>10,568</b>

Grant Category	2024-2025
<b>General Operating Allocation</b>	
1 Classroom Staffing Fund	82,654,703
2 Learning Resources Fund	30,241,614
3 Special Education Fund	25,523,304
4 School Facilities Fund	15,702,306
5 Student Transportation Fund	11,074,080
6 School Board Administration Fund	5,371,105
<b>7 General Operating Allocation</b>	<b>170,567,112</b>
8 Interest On Capital Debt Allocation	3,329,610
<b>9 Total Operating Allocation</b>	<b>173,896,722</b>
<b>Other Revenue</b>	
10 Other Revenue	11,719,165
11 Responsive Education Programs	9,084,436
12 Capital Amortization	15,855,071
<b>13 Other Revenue</b>	<b>36,658,672</b>
<b>Capital Grants Allocated to Operating</b>	
14 RNEF Funding	640,779
<b>15 Capital Grants Allocated to Operating Revenue</b>	<b>640,779</b>
<b>16 TOTAL IN-YEAR REVENUES FOR COMPLIANCE</b>	<b>211,196,173</b>

<b>Capital Grants</b>	
20 School Renewal Allocation	3,367,070
21 School Condition Improvement	11,683,447
22 SCI Accessibility	1,130,827
23 Temporary Accommodation	35,874
24 Child Care Capital	1,314,204
25 Capital Priorities Grant	20,739,442
<b>26 Total Capital Grants</b>	<b>38,270,864</b>
<b>27 GRAND TOTAL</b>	<b>249,467,037</b>

<b>REPORT TO THE BOARD of 2025 11 25</b>	<b>Item # 4.0</b>
Topic/Issue:	<b>Board Reports</b>



<ol style="list-style-type: none"> <li>1. Report of the Director</li> <li>2. Report of Chair</li> <li>3. Student Trustee Report</li> <li>4. OPSBA Reports</li> <li>5. Parent Involvement Committee Report</li> </ol>

<b>REPORT TO THE BOARD of 2025 11 25</b>	<b>Item # 5.0</b>
Topic/Issue:	<b>Other</b>



1. Student and Family Support Offices

REPORT TO THE BOARD of 2025 11 25	Item # 6.0
Topic/Issue:	Next Meeting Dates



1. Next meeting is Organizational meeting on <b>December 9, 2025</b> .

<b>REPORT TO THE BOARD of 2025 11 25</b>		<b>Item # 7.0</b>
Prepared By:	Chair Sarlo	
Strategic Priority:	n/a	
Purpose:	Information      Discussion <b>Motion</b>	
Topic/Issue:	Motion to Move into In-Camera	



### **Rationale**

As per Section 207(2) of the Education Act, “A meeting of a committee of a board, including a committee of the whole board, may be closed to the public when the subject-matter under consideration involves,

- a) the security of the property of the board;
- b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;
- c) the acquisition or disposal of a school site;
- d) decisions in respect of negotiations with employees of the board; or
- e) litigation affecting the board.”

### **Key Highlights**

n/a

### **Anticipated Benefits**

n/a

### **Insights / Learning**

n/a

### **Considerations/Next Steps**

n/a

### **Motion (if applicable)**

Moved by:	Seconded by:
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That the Board members move into Regular Board Meeting of 2025 11 25, Closed Session, and that this portion be closed to public, at \_\_\_\_\_ p.m.

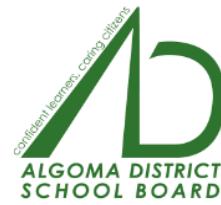
Motion was: <b>Carried</b>	<b>Defeated</b>	Initials of Chair:	Resolution #
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<b>REPORT TO THE BOARD of 2025 11 25</b>		<b>Item # 7.1</b>
Prepared By:	Chair Sarlo	
Strategic Priority:	n/a	
Purpose:	Information      Discussion	<b>Motion</b>
Topic/Issue:	Motion to Adjourn In-Camera Session	



<b>Rationale</b>				
Move to adjourn In-Camera Session.				
<b>Anticipated Benefits</b>				
<b>Insights / Learning</b>				
<b>Considerations/Next Steps</b>				
<b>Motion (if applicable)</b>				
Moved by:	Seconded by:			
That the Board members move to adjourn In-Camera Session of the Regular Board Meeting of 2025 11 25 at _____ pm.				
Motion was:	<b>Carried</b>	<b>Defeated</b>	Initials of Chair:	Resolution #

REPORT TO THE BOARD of 2025 11 25		Item # 8.0
Prepared By:	Chair Sarlo	
Strategic Priority:	n/a	
Purpose:	Information      Discussion	<b>Motion</b>
Topic/Issue:	Motion to Adjourn Regular Board Meeting	



<b>Rationale</b>				
Move to adjourn the Regular Board Meeting of 2025 11 25.				
<b>Anticipated Benefits</b>				
<b>Insights / Learning</b>				
<b>Considerations/Next Steps</b>				
<b>Motion (if applicable)</b>				
Moved by:	Seconded by:			
That the Board members move to adjourn the Regular Board Meeting of 2025 11 25 at _____ pm.				
Motion was:	<b>Carried</b>	<b>Defeated</b>	Initials of Chair:	Resolution #