



Huron-Superior Catholic District School Board

**OPEN SESSION OF THE BOARD
MEETING
WEDNESDAY, DECEMBER 16, 2020**

AGENDA & REPORTS

MEETING TO BE HELD AT

BOARD OFFICE - MEETING ROOM #6

STREAMED VIA YOUTUBE TO PUBLIC

7:15 P.M.

**AGENDA FOR THE OPEN SESSION BOARD MEETING OF THE
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
ON WEDNESDAY, DECEMBER 16, 2020 @ 7:15 PM
BOARD OFFICE - MEETING ROOM #6
STREAMED VIA YOUTUBE FOR PUBLIC**

A CALL TO ORDER

1. Acknowledgement of Traditional Lands – (Lucas)

The schools and buildings of the Huron-Superior Catholic District School Board are located on the traditional lands of Indigenous peoples who have been its stewards for thousands of years. As people who now reside in the 1850 Robinson-Huron Treaty territory, the 1850 Robinson-Superior Treaty territory and Treaty 9 territory, we have an obligation to care for the land, the waters and the air, in order that seven generations from now, the land, the waters and the air will continue to sustain life and wholeness. We give thanks to our ancestors from the seven generations before us who took care of the land, water and air for us to enjoy the bounty of the territory of which the Creator has graciously provided without hesitation. May we journey today in a good way.

2. Prayer (Pg 8)

3. Call the Roll:

Trustees:

John Caputo, Leslie Cassidy-Amadio, Tony D'Agostino, Lindsay Liske, Carol MacEachern, Debbie Mayer, Kathleen Rosilius, Joe Ruscio, Gary Trembinski, Sandra Turco

Regrets:

Officials:

Rose Burton Spohn (Director of Education), Joe Chilelli, Christine Durocher, Justin Pino, Chris Spina, Danny Viotto

Student Representatives:

Lucas Marano, Adam Morgenstern

Other Reps:

Darrell Czop (President, O.E.C.T.A.)

Marnie McDonald (Vice-President, O.E.C.T.A.)

Chris Vuorensyrja (President, C.P.C.O.)

Crystal Krauter (President, C.U.P.E.)

OUR MISSION

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

B ADOPTION OF ORDER OF BUSINESS

1. **Proposed Resolution:** That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, December 16, 2020.

Are there any additions/changes/deletions?

C DISCLOSURE OF CONFLICT OF INTEREST AND THE GENERAL NATURE THEREOF**D NEW BUSINESS****1. ELECTION FOR THE OFFICE OF CHAIRPERSON**

The election shall proceed in compliance with By-Law 02-1, Policy No. 1000.

- (a) Scrutineers will be named. Each trustee will receive a ballot with the names of all of the trustees. Each trustee will mark a ballot to nominate one individual for the position of Chairperson.
- (b) Voting shall be conducted by secret ballot.
- (c) The ballots will be collected by the scrutineers who will recess and prepare a list of the nominees alphabetically.
- (d) The names of the nominees will be recorded on the white board and each will be asked if they wish their name to stand for the office of Chairperson. Trustees permitting their names to stand will stand for election. Each nominee, in reverse order of his/her nomination, will be given an opportunity to address the Board for up to three (3) minutes.
- (e) The member receiving a clear majority of the votes, cast by the members present shall be declared elected Chairperson.
- (f) Should no candidate receive a clear majority of the votes cast, the name of the candidate receiving the smallest number of votes shall be dropped and the

Board shall proceed to vote anew and so continue until the Chairperson is elected.

- (g) In case of equality of votes, the candidates shall draw lots to fill the position.
- (h) The Secretary shall announce the results of the ballot by declaring the name of the member who has received a clear majority of the votes cast and shall not declare the count.

2. CHAIRPERSON ASSUMES THE CHAIR

Chairperson's Remarks (Inaugural Address) will be given on January 20, 2021, at the Inaugural Mass.

3. ELECTION FOR THE OFFICE OF VICE-CHAIRPERSON

The same procedure will be followed as above for the election of the Vice-Chairperson.

Vice-Chairperson's Remarks

4. COMMITTEES OF THE BOARD

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

Appointments will be announced at the January 20, 2021 meeting.

(a) Special Education Advisory Committee (4-year term)

- Gary Trembinski
- Sandra Turco
- Kathleen Rosilius (alternate)
- Carol MacEachern (alternate)

(b) Audit Committee (4-year term)

- Lindsay Liske
- Joe Ruscio
- Gary Trembinski

(c) Parent Involvement Committee

- Chair or Designate

(d) Transportation Governance Committee

- Chair or Designate

- (e) **Policy Committee**
 - Board Chair
 - 2 Trustees
- (f) **Focus on Faith**
 - Chair or Designate

'Ad Hoc' Committees (when required)

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

E CONFIRMATION OF MINUTES

1. **Minutes of the Board Meeting of November 18, 2020.** (Pg 10)
Proposed Resolution: That the Huron-Superior Catholic District School Board approves the Minutes of the Board Meeting of November 18, 2020.
2. **Minutes of the Closed Board Meeting of November 18, 2020.**
Proposed Resolution: That the Huron-Superior Catholic District School Board approves the Minutes of the Closed Board Meeting of November 18, 2020.

F BUSINESS ARISING FROM THE MINUTES

G PRESENTATIONS

H COMMITTEE REPORTS

1. **Minutes of the Special Education Advisory Committee Meeting** (Pg 14)
Proposed Resolution: That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of October 28, 2020 be approved.

I ADMINISTRATIVE ITEMS REQUIRING ACTION

1. **ELECTRONIC POLL – Dell Chromebook Refresh** (Pg 19)
Proposed Resolution That the Huron-Superior Catholic District School Board approve the purchase of 2,050 new Dell Chromebooks and 63 new Dell Chromebook carts through Dell Canada at a cost of \$803,220.
CARRIED
2. **2019-2020 Financial Statements** (Pg 21)
Proposed Resolution That the Huron-Superior Catholic District School Board approve the 2019-2020 Audited Financial Statements as presented.
3. **Policy 3003 – Naming of Schools** (Pg 43)
Proposed Resolution That the Huron-Superior Catholic District School Board approve Policy 3003 as presented.
4. **Policy 4026 – Flags on Board Property** (Pg 46)
Proposed Resolution That the Huron-Superior Catholic District School Board approve Policy 4026 as presented.
5. **Policy 6016 – Placement of Principals and Vice-Principals** (Pg 50)
Proposed Resolution That the Huron-Superior Catholic District School Board approve Policy 6016 as presented.
6. **Policy 6017 – Return to Work/Accommodation** (Pg 51)
Proposed Resolution That the Huron-Superior Catholic District School Board approve Policy 6017 as presented.
7. **Renaming of Central Office**
Proposed Resolution That the Huron-Superior Catholic District School Board approve the renaming of Central Office to Mount St. Joseph Catholic Education Centre.

J INFORMATION ITEMS

1. **Reports to the Director of Education / Board of Trustees**
 - a) **Annual Report** – Director Rose Burton Spohn (Pg 58)
 - b) **Audit Committee Reports** – Superintendent Chris Spina (Pg 73)
 - b) **SMC Activity Report** – Student Trustees Lucas Marano and Adam Morgenstern (Pg 76)

2. **Correspondence**

3. **Notes of Thanks**

Beth West, Andrea Greco, Sylvia Posteraro, Donna Forster

K TEN MINUTE QUESTION AND ANSWER PERIOD

- ON AGENDA ITEMS FOR THOSE IN ATTENDANCE

L UPCOMING EVENTS

December 19	-	School Christmas Break begins
December 25	-	Christmas Day
December 27	-	Feast of the Holy Family
January 1	-	New Year's Day; Solemnity of Mary, Mother of God
January 4	-	School Reopens
January 6	-	Epiphany
January 15	-	Virtual Trustees Training for Human Rights
January 16	-	2021 Virtual Catholic Trustees Seminar
January 20	-	Next Board Meeting

M CLOSING PRAYER – Trustee Lindsay Liske

N ADJOURNMENT

Advent 2020

“Preparing the Earth”

8



OPENING PRAYER - *Lindsay*

God of our longing,
Inspire us to prepare the earth of our lives, for the return of your Son, Jesus. Protect our hearts from frosty emotions and prune the dark thoughts that come in shortening days. Guide us to work for justice and peace with those who are vulnerable, and give us the gift of patience that comes with waiting for the fullness of your kingdom here on earth. Amen. +

READING: A Reading from the Prophet Isaiah - *Sandra*

“Come, let’s climb God’s mountain, go to the house of the God of Jacob. He’ll show us the way he works so we can live the way we’re made.” Zion’s the source of the revelation. God’s message comes from Jerusalem. God will settle things fairly between nations. He’ll make things rights between many peoples. They’ll turn their swords into shovels, their spears into hoes. No more will nation fight nation; they won’t play war anymore. Come, family of Jacob, let’s live in the light of God.

The Word of the Lord. **R. Thanks be to God.**

QUESTIONS FOR PERSONAL REFLECTION - *Leslie*

- Which line from Isaiah nurtures hope within you?
- This Advent, how do you feel called to live the way you were made?

A Reading from the 2020 Report of the CCCB President - *John*

“I was delighted to take note of the message for the 2020 National Day of Prayer in Solidarity with Indigenous Peoples prepared by the CCCB Indigenous Council. Entitled, Healing of the Earth, it highlights the different types of relationships from which we benefit and that are a constant reminder to us of the need to continue nurturing them ... One particular type of relationship which caught my attention was that of healing: “...We are always healing. God sent His only Son, Jesus Christ, to lead us in the way of healing and restore relationship with God, other peoples, and all creation. Jesus used mud from the Earth to heal the blind. He went into the wilderness and to the mountains to fast. He used bread and a few fish to feed thousands of people. He worked with the wind and water. Jesus was in full relationship with all things of creation. We learn from Him about the way of the healer, friend, prophet, and teacher.”

QUESTIONS FOR PERSONAL REFLECTION - *Tony*

- Is there a relationship in your life in need of healing?
- Are you in full relationship with all things of creation?



CLOSING PRAYER - *Joe*

Jesus, Saviour and Friend,
During this season of Advent, bless us with insight, humility and presence. Help us keep our focus on preparing our hearts and minds for your return. During this season of winter, may we keep our relationship with all creation, full and healthy. Amen.

Huron-Superior Catholic District School Board

Our Mission Statement

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



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

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

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

**MINUTES FOR THE OPEN SESSION BOARD MEETING OF THE
HURON-SUPERIOR CATHOLIC DISTRICT SCHOOL BOARD
ON WEDNESDAY, NOVEMBER 18, 2020 @ 7:15 PM
BOARD OFFICE - MEETING ROOM #6
STREAMED VIA YOUTUBE FOR PUBLIC**

PRESENT Trustees:

Lindsay Liske (Chair), Sandra Turco (Vice-Chair), John Caputo, Leslie Cassidy-Amadio, Carol MacEachern (virtual), Kathleen Rosilius, Joe Ruscio, Gary Trembinski

Officials:

Rose Burton Spohn (Director of Education), Joe Chilelli (virtual), Christine Durocher (virtual), Justin Pino, Chris Spina, Danny Viotto (virtual)

Student Representatives:

Lucas Marano (virtual), Adam Morgenstern (virtual)

REGRETS Tony D'Agostino, Debbie Mayer

Vision and Values

CPCO President Chris Vuorensyrja congratulated Corey Gardi, Vice-Principal of Holy Cross Catholic Elementary School, for being the CPCO Catholic Principal of the Year Award recipient for 2019-20. Gardi's outstanding school and community leadership made him a very deserving recipient. Gardi relayed his honour at being chosen and sincerely thanked colleagues who have contributed to his growth and development.

Director Rose Burton Spohn presented a slide show honouring the 2019-20 Retirees and 25-Year Club Employees. The board greatly appreciates all of their service and contributions to Catholic education.

Chair Lindsay Liske thanked fellow trustees and the board for the honour of serving as Chair for the past two years. Liske extended his appreciation to Vice-Chair Sandra Turco for her assistance and support.

Aqd# Res#

B-1 B-508 Moved by: John Caputo

Seconded by: Leslie Cassidy-Amadio

That the Huron-Superior Catholic District School Board adopts the Agenda for the Board Meeting of Wednesday, November 18, 2020.

Additions/Changes/Deletions to the Agenda

Trustee John Caputo suggested that the SMCTv presentation occur prior to the Incoming Superintendent of Business presentation, given the number of students in attendance.

CARRIED

- E-1 B-509 Moved by: Sandra Turco Seconded by: Gary Trembinski**
That the Huron-Superior Catholic District School Board approves the Minutes of the Board Meeting of October 21, 2020.
CARRIED
- E-2 B-510 Moved by: John Caputo Seconded by: Leslie Cassidy-Amadio**
That the Huron-Superior Catholic District School Board approves the Minutes of the Closed Board Meeting of October 21, 2020.
CARRIED
- G-1** **SMCTv** –Stephanie Parniak, Chaplain at St. Mary’s College, and students from SMC described the inception of this initiative by the Faith on Fire group. Their desire to keep students praying together, as well as linking faith with entertainment, led to the development of SMCTv. Various videos and seasonal specials have been uploaded to YouTube and Instagram to engage students, staff and parents.
- G-2** **Incoming Superintendent of Business** – Incoming Superintendent of Business, Justin Pino, provided a brief biography, highlighting his family, faith, education and accomplishments. Pino was welcomed to HSCDSB by all trustees and the board.
- H-1 B-511 Moved by: Leslie Cassidy-Amadio Seconded by: Sandra Turco**
That the Minutes of the S.E.A.C. meeting of the Huron-Superior Catholic District School Board of September 30, 2020 be approved.
CARRIED
- I-1 B-512 Moved by: Joe Ruscio Seconded by: Carol MacEachern**
That the Huron-Superior Catholic District School Board awards the RFP for HVAC services to S&T Group and Henderson Metal for a two-year period effective January 1, 2021.
CARRIED

I-2 B-513 Moved by: Gary Trembinski Seconded by: Kathleen Rosilius

That the Huron-Superior Catholic District School Board awards the RFP for Professional Services for renovations at Our Lady of Fatima Catholic School (Elliot Lake) and Our Lady of Lourdes French Immersion Catholic School (Elliot Lake) to David Ellis Architect.

CARRIED

I-3 B-514 Moved by: John Caputo Seconded by: Leslie Cassidy-Amadio

That the Huron-Superior Catholic District School Board ratify the central terms, April 20, 2020, and local terms , November 10, 2020, contained with the Memorandum of Settlement and attached Appendices, made between Ontario Secondary School Teachers' Federation of Ontario (OSSTF) and the Council of Trustees' Associations (CTA/CAE), comprised of, the Ontario Public School Boards' Association (OPSBA), the Ontario Catholic School Trustees' Associations (OCSTA), the Association des conseils scolaires des écoles publiques de l'Ontario (ACÉPO), the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC) and agreed to by the Crown, dated April 20, 2020 and November 10, 2020. Further that the approval of the ratification of the central and local terms be reported to OCSTA.

CARRIED

J-1 Voice Over Internet Protocol (VoIP) – Pat Pelletier, Manager of Information Technology, provided a brief update on the project to date, as well as the steps being taken to complete the remaining schools. Pelletier highlighted the benefits to the board, including the safety of students and staff.

J-2 OCSTA Trustees Seminar – Director Rose Burton Spohn reminded trustees of the upcoming virtual OCSTA seminar on January 16, 2021 and requested that trustees confirm their attendance as soon as possible.

J-3 OCSTA Resolutions – Director Rose Burton Spohn mentioned this item for information purposes to the trustees. These resolution preparations are currently being followed by the board.

J-4 SMC Activity Report – Student Trustees Lucas Marano and Adam Morgenstern provided a detailed update on the school's faith initiatives, student council report and events happening over the past month. Notable mention was the Operation Smile campaign that raised approximately \$4,500, which translated to about 18.5 smiles for children in need of cleft palate surgery.

N-1 B-515 Moved by: Leslie Cassidy-Amadio Seconded by: Kathleen Rosilius
That the Huron-Superior Catholic District School Board meeting of
Wednesday, November 18, 2020 adjourns at 8:25 p.m.
CARRIED

Chairperson: _____

Secretary: _____



Huron-Superior Catholic District School Board

SPECIAL EDUCATION ADVISORY COMMITTEE

S.E.A.C

Agenda

Date: Wednesday, October 28, 2020

Place: Teleconference Meeting

Time: 4:00pm - 6:00pm

Attendance: Joe Chilelli, Theresa Coccimiglio, Sherri Kitts, Jared Lambert, Tina Newell, Gary Trembinski, Rose Burton Spohn, Sandra Turco, Rosanne Zagordo

Student Trustees and Guests: Lucas Marano, Adam Morgenstern, Andrea Greco, Kristen Coulter, Anita Turcotte

Regrets: Lori Ivey, Irma Direnzo, Lynda Lewis, Marty Young, Lorna Connolly Beattie

AGENDA ITEMS		ACTION	WHO	WHEN
1.	PRAYER FOR SEAC Welcome	<ul style="list-style-type: none">Board prayer was said by all.	Rosanne Zagordo	
2.	ACCEPTANCE OF PREVIOUS MINUTES (September 30, 2020)	<ul style="list-style-type: none">Minutes from September 30, 2020 were accepted.	Tina Newell Sherri Kitts	
3.	AGENDA ADDITIONS/CHANGES			
4.	GUEST(s): REPORTS <ul style="list-style-type: none">Student TrusteesAnita Turcotte- Teacher Diagnostician	<ul style="list-style-type: none">Technology has been used by classes of all levels and includes LMS and Google classroom.Decreased level of inclusion at SMC due to restrictions from COVID.EA support has been in place in mainstream classes	Lucas Marano Adam Mogenstern	

		<ul style="list-style-type: none"> • 1.5 LRTs are allotted. • The school counsellor has started. • Grade 7 and 8 counsellor from AFS has started. • Assistive Technology teacher, Chrissy Dewar has been instrumental in helping students and families with Google and any issues that arise. • Kristen and Andrea have been in touch with our first nation leads • Rosanne Zagordohas helped to support students with special needs and educational assistant support for school allotment and placement. • Lunch time band and choir has started virtually. • Synchronous exemptions have been offered. This will help students and families with online learning. • It has been a huge commitment and effort on all fronts to make online learning a success. • Many thanks to Joe Chilelli for his ongoing support. 		
5.	MINISTRY UPDATES	<ul style="list-style-type: none"> • A number of memos have been provided; Assessment Memo which talks about exams at the secondary level. • Exams may be canceled at the secondary level but culminating activities will be assigned. The 40 hours of community service has been decreased to 20 hours. Grade 9 math test is still under discussion. Grade 3 and 6 EQAO is cancelled. OSSLT will continue in the spring. The grade 9 assessment won't be applicable to anyone learning online. • The other memo is: Oct. 16, Regulation 274 referring to hiring practice of Boards. This has been a controversial issue. 	Rose Burton Spohn	
6.	SEAC BUSINESS <ul style="list-style-type: none"> • EQAO 	<ul style="list-style-type: none"> • EQAO has not occurred last school year, therefore, there is nothing to report on. 		
7.	BUSINESS CARRIED FORWARD			
8.	SUPERINTENDENT AND COORDINATOR'S REPORT <ul style="list-style-type: none"> • Mental Health Update 	<ul style="list-style-type: none"> • Counselling allocation into the virtual school has moved forward. The school counsellor in the virtual school has presented the Mental Health modules to the grade 7 and 8 classes. • Accommodations in a virtual school look different from a physical school, this will be reflected in the 	Joe Chilelli Rosanne Zaogordo Jared Lambert	

		<p>IEP.. Any SEA equipment that was ordered can move to a student's home in the virtual school, ex. stander, specialized desk.</p> <ul style="list-style-type: none"> • Empower data collection has started. • Joe Chilelli is travelling North to visit schools and will be accompanied by the MH leader and Behaviour Coach. • We are ready should we need to provide more computers as a large order was placed in the late spring. 		
i	North Shore Tribal Council (S. Kitts)	<ul style="list-style-type: none"> • JK/SK Foresty Classroom has started. There are 16 JK/SK enrolled, it is land based. 		
ii	AUTISM ONTARIO SSM CHAPTER PARENT INVOLVEMENT COMMITTEE (I. DiRenzo)	<ul style="list-style-type: none"> • N/A 		
iii	ALGOMA FAMILY SERVICES (T. Coccimiglio)	<ul style="list-style-type: none"> • Dr. Ulzen, a child psychologist, was in town and will provide another session next month. Groups are running- Taming Sneaky Fears. A youth hub is going to be located in the Steelton library and working partners with Ontario Works. It is a shared building with Pauline place. It will provide information and counselling. 		
v	ALGOMA PUBLIC HEALTH (L. Ivey)	<ul style="list-style-type: none"> • N/A 		
vi	THRIVE – WELL BEING COMMITTEE (T. Newell)	<ul style="list-style-type: none"> • Neurology clinics will be held virtually. Groups and services in conjunction with the Northern collaborative including Autism. Staff will be starting to see some Priority 1 students in the Catholic schools. 		
vii i	COMMUNITY LIVING ALGOMA (L. Lewis)	<ul style="list-style-type: none"> • N/A 		
x	MEMBER-AT-LARGE – FOCUS ON FAITH (L. Connolly Beattie)			
xi	TRUSTEES REPORT (G. Trembinski)	<ul style="list-style-type: none"> • An extensive presentation was held at the Board Meeting for the elementary and secondary Virtual Academy. 		

		<ul style="list-style-type: none"> • SMC report was acknowledged. • Gerald Berkin was recognized. • Retirees and 25 year members were recognized in a virtual ceremony. 		
9.	NOTES	<ul style="list-style-type: none"> • Meeting was adjourned at 5:26 pm 	Gary Trembinski Sherri Kits	

BOARD PRAYER - Nurturing Hope

Gracious and generous God, creator of the earth, our common home,
 With each new day, we prepare the earth of our lives by sowing seeds of gratitude for all you have given.
 Inspire us to cultivate relationships with all living beings.
 May we harvest new fruit and marvel in the wonder at the beauty around us.
 Nurture us in hope.
 Amen.

Teleconference Dial: 705-945-5633 Participant Code: 5621874 #

Next Meeting : November 25, 2020

Time: 4:00 – 6:00 p.m.



Huron-Superior Catholic District School Board

ELECTRONIC POLL/VOTE

1. REASON FOR ELECTRONIC POLL
2. **Proposed Resolution:** that the Huron-Superior Catholic District School Board approve the purchase of 2050 new Dell Chromebooks and 63 new Dell Chromebook carts through Dell Canada at a cost of \$803,220.
3. VOTE BY TRUSTEES [Please Check (✓) appropriate box]

TRUSTEE	YES	NO	ABSTAIN	UNABLE TO CONTACT
CAPUTO, John	✓			
CASSIDY-AMADIO, Leslie	✓			
D'AGOSTINO, Tony	✓			
LISKE, Lindsay	✓			
MacEACHERN, Carol	✓			
MAYER, Debbie				✓
ROSILIUS, Kathleen				✓
RUSCIO, Joe	✓			
TREMBINSKI, Gary	✓			
TURCO, Sandra	✓			
TOTALS	8			2

4. RESOLUTION CARRIED: YES (✓) NO ()

5. SIGNATURE OF DIRECTOR: *R. Buntow Spohn*

6. DATE: November 26, 2020



Huron-Superior Catholic District School Board

REPORT TO THE DIRECTOR

RE: CHROMEBOOK REFRESH 2020-2021

Submitted by: Patrick Pelletier
Manager of Information Technology
2020-11-25

The Huron-Superior Catholic District School Board's Multi-Year Strategic Plan (MYSP) lists Governance as one of its strategic directions. This report relates specifically to aligning available resources with strategic priorities and ensuring schools have the resources they require.

As part of the computer refresh cycle, the Information Technology Department is requesting approval for the purchase of 2050 new Dell chromebooks, 2050 Google chrome OS management console licenses and 63 Dell chromebook charging carts to accommodate a full system classroom refresh.

The purchase is through Dell Canada and part of the OEM purchase program. The total cost for chromebooks and licenses is \$662,621 and the total cost for the carts is \$140,599.

It is the intention of the Board to lease this equipment over a three-year period.

PROPOSED RESOLUTION

That the Huron-Superior Catholic District School Board approve the purchase of 2050 new Dell Chromebooks and 63 new Dell Chromebook carts through Dell Canada at a cost of \$803,220.

**Huron-Superior Catholic District
School Board
Consolidated Financial Statements
For the year ended August 31, 2020**

DRAFT

Huron-Superior Catholic District School Board
Consolidated Financial Statements
For the year ended August 31, 2020

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Management's Responsibility for the Consolidated Financial Statements

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

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

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

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

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

Director of Education

Superintendent of Business

Sault Ste. Marie, Ontario
December 16, 2020

Independent Auditor's Report

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

Opinion

We have audited the consolidated financial statements of Huron-Superior Catholic District School Board and its controlled entities (the Board), which comprise the consolidated statement of financial position as at August 31, 2020, the consolidated statements of operations, changes in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Board as at and for the year ended August 31, 2020 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the consolidated financial statements.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
December 16, 2020

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Huron-Superior Catholic District School Board

Consolidated Statement of Financial Position

August 31	2020	2019
Financial assets		
Accounts receivable	\$ 12,010,599	\$ 8,515,349
Accounts receivable - Government of Ontario (Note 2)	20,653,473	17,030,069
Assets held for sale (Note 9)	-	731,354
	<u>32,664,072</u>	<u>26,276,772</u>
Liabilities		
Bank indebtedness (Note 3)	2,447,579	3,477,944
Accounts payable and accrued liabilities	10,368,471	3,579,673
Long term debt (Note 4)	12,132,497	12,719,136
Deferred revenue (Note 5)	1,786,618	2,237,363
Deferred capital contributions (Note 6)	109,657,030	103,907,060
Employee future benefits payable (Note 7)	1,777,551	2,049,777
	<u>138,169,746</u>	<u>127,970,953</u>
Net debt	<u>(105,505,674)</u>	<u>(101,694,181)</u>
Non-financial assets		
Tangible capital assets (Note 17)	116,598,696	110,816,029
Accumulated surplus (Note 8)	<u>\$ 11,093,022</u>	<u>\$ 9,121,848</u>

Director of Education

Chairperson of the Board

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Huron-Superior Catholic District School Board

Consolidated Statement of Operations

For the year ended August 31	Budget 2020	Actual 2020	Actual 2019
Revenue			
Province grants - student focused funding	\$ 66,582,533	\$ 65,951,159	\$ 68,227,162
Province grants - prior year	-	141,461	(21,643)
Provincial grants - other	277,053	1,819,389	1,798,156
Federal grants and fees	3,456,848	3,443,505	3,868,360
Other revenues - school boards	1,670,000	1,635,679	1,607,720
Other fees and revenues	938,103	1,336,421	1,084,776
Investment income	20,570	1,687	18,618
School fundraising and other revenues	1,947,200	1,317,023	2,010,639
Amortization of deferred capital contributions	5,261,471	4,949,340	4,958,712
	<u>80,153,778</u>	<u>80,595,664</u>	<u>83,552,500</u>
Expenses			
Instruction	55,754,328	56,137,835	59,634,234
Administration	3,204,501	3,245,614	3,198,399
Transportation	5,646,500	5,239,139	5,439,014
Pupil accommodation	13,174,421	12,456,250	12,894,906
Other	344,103	387,683	547,475
School funded activities	1,655,400	1,157,968	1,887,744
	<u>79,779,253</u>	<u>78,624,489</u>	<u>83,601,772</u>
Annual surplus (deficit)	374,525	1,971,175	(49,272)
Accumulated surplus, beginning of year	<u>8,615,770</u>	<u>9,121,847</u>	<u>9,171,119</u>
Accumulated surplus, end of year	<u>\$ 8,990,295</u>	<u>\$ 11,093,022</u>	<u>\$ 9,121,847</u>

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

Huron-Superior Catholic District School Board

Consolidated Statement of Change in Net Debt

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For the year ended August 31	Budget 2020	2020	2019
Annual surplus (deficit)	\$ 374,525	\$ 1,971,175	\$ (49,272)
Acquisition of tangible capital assets	(8,880,448)	(10,151,639)	(6,399,491)
Amortization of tangible capital assets	5,261,471	4,664,981	4,724,554
Adjustment to tangible capital assets	-	(297,481)	-
Proceeds on sale of tangible capital assets	-	1,471	1,740
Transfer to assets held for sale	-	-	312,052
Net change in net debt	(3,244,452)	(3,811,493)	(1,410,417)
Net debt, beginning of year	(101,694,181)	(101,694,181)	(100,283,764)
Net debt, end of year	\$ (104,938,633)	\$ (105,505,674)	\$ (101,694,181)

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Huron-Superior Catholic District School Board

Consolidated Statement of Cash Flows

For the year ended August 31

2020

2019

Cash flows from operating activities

Annual surplus (deficit)	\$ 1,971,175	\$ (49,272)
Items not involving cash		
Amortization of tangible capital assets	4,664,981	4,724,554
Amortization of deferred capital contributions	(4,949,340)	(4,958,712)
Transfer to assets held for sale	-	312,052
	<u>1,686,816</u>	<u>28,622</u>
Changes in non-cash operating balances		
Accounts receivable	(7,118,654)	(1,128,883)
Asset held for sale	731,354	60,360
Accounts payable and accrued liabilities	6,788,798	(1,507,744)
Deferred revenue	(450,745)	(258,551)
Employee benefits payable	(272,226)	(28,365)
	<u>1,365,343</u>	<u>(2,834,561)</u>

Capital transactions

Proceeds from sale of tangible capital assets	1,471	1,740
Acquisition of tangible capital assets	(10,151,639)	(6,399,491)
	<u>(10,150,168)</u>	<u>(6,397,751)</u>

Investing and financing activities

Increase (decrease) in bank indebtedness	(1,030,365)	3,477,944
Debt principal repayments	(586,639)	(559,583)
Deferred capital contributions received	10,401,829	6,227,137
	<u>8,784,825</u>	<u>9,145,498</u>

Increase in cash and cash equivalents during the year

- (86,814)

Cash and cash equivalents, beginning of year

- 86,814

Cash and cash equivalents, end of year

\$ - \$ -

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2020

1. Summary of significant accounting policies

Nature of Business

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

Basis of Accounting

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

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

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

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

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2020

1. Summary of significant accounting policies (continued)

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

Reporting Entity

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

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

Trust Funds

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

Deferred Capital Contributions

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

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

Deferred Revenue

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

Tangible Capital Assets

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes the costs directly related to the acquisition, design, construction, development, improvement or betterment of tangible capital assets, as well as interest related to financing during construction. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization.

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2020

1. Summary of significant accounting policies (continued)

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

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

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

Retirement and Other Employee Future Benefits

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

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, Employee Life and Health Trusts (ELHTs) were established for all employee groups in 2016-18. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding casual and temporary staff), other school board staff and retired individuals up to a school board's participation date into the ELHT. These benefits are provided through a joint governance structure between the bargaining/employee groups, school boards trustees associations and the Government of Ontario. Boards no longer administer health, life and dental plans for their employees and instead are required to fund the ELHTs on a monthly basis based on a negotiated amount per full-time equivalency (FTE). Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN), including additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2020

1. Summary of significant accounting policies (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 benefits plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities is actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. Any actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.

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

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

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

Government Transfers

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

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

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August 31, 2020

1. Summary of significant accounting policies (continued)

Investment Income	Investment income 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 changes and special education forms part of the respective deferred revenue balances.
Budget Figures	Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model.
Use of Estimates	The preparation of consolidated financial statements in conformity with the basis of accounting described above requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. These estimates and assumptions are based on management's historical experience, best knowledge of current events and actions the Board may undertake in the future. The principal estimates used are the determination of the liability for employee future benefits and the estimated useful life of tangible capital assets. Actual results could differ from management's best estimates as additional information becomes available in the future.
Property Tax Revenue	Under Canadian Public Sector Accounting Standards, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board is the Province of Ontario. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Legislative Grants.

2. Accounts receivable - Government of Ontario

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

The Board has an account receivable from the Province of Ontario of \$18,371,704 as at August 31, 2020 (2019 - \$16,147,394) with respect to capital grants.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the strategy, the ministry delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry. The balance of delayed grant payments included in the receivable balance from the Government of Ontario at August 31, 2020 is \$2,281,769 (2019 - \$882,675).

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Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

3. Line of credit

The Board has an operating line with the Royal Bank of Canada, with maximum drawings available of \$10,000,000. At August 31, 2020, \$3,302,775 of the operating line of credit was in use by way of overdraft. In addition the Board has a capital line with the Royal Bank of Canada, with maximum drawings available of \$15,000,000. At year-end the capital line of credit was undrawn.

The Board also has three letters of credit available with Royal Bank of Canada totalling \$150,000 repayable on demand and expiring July 2021, which are required from a municipality for security on a construction project.

4. Long term debt

Long term debt reported on the consolidated statement of financial position is comprised of the following:

	2020	2019
Loan payable to Ontario Financing Authority due \$113,679 semi-annually including interest at 4.56% per annum, maturing November 2031	\$ 2,017,272	\$ 2,148,149
Loan payable to Ontario Financing Authority due \$114,513 semi-annually including interest at 4.9% per annum, maturing March 2033	2,158,244	2,277,129
Loan payable to Ontario Financing Authority due \$82,717 semi-annually including interest at 5.062% per annum, maturing March 2034	1,630,605	1,710,454
Loan payable to Ontario Financing Authority due \$175,595 semi-annually including interest at 5.232% per annum, maturing April 2035	3,604,359	3,760,805
Loan payable to Ontario Financing Authority due \$59,640 semi-annually including interest at 3.97% per annum, maturing November 2036	716,947	747,220
Loan payable to Ontario Financing Authority due \$76,344 semi-annually including interest at 4.003% per annum, maturing November 2039	2,005,070	2,075,379
	\$ 12,132,497	\$ 12,719,136

Interest on long term debt amounted to \$598,700 (2019 - \$625,755).

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

	Principal	Interest	Total
2021	\$ 615,013	\$ 570,325	\$ 1,185,338
2022	644,771	540,567	1,185,338
2023	665,982	508,357	1,174,339
2024	708,715	476,423	1,185,138
2025	743,046	442,294	1,185,340
Thereafter	8,754,970	2,271,189	11,026,159
	\$ 12,132,497	\$ 4,809,155	\$ 16,941,652

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Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

5. 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, 2020 is comprised of:

	Balance August 31, 2019	Externally restricted revenue received	Revenue recognized in the period	Transfer to deferred capital contributions	Balance August 31, 2020
Restricted operating grants	\$ 308,126	\$ 12,240,088	\$(12,056,723)	\$ -	\$ 491,491
Restricted capital grants	836,702	3,671,501	(2,483,141)	(1,520,224)	504,838
Proceeds of disposition	402,181	388,108	-	-	790,289
Assets held for sale	690,354	-	(690,354)	-	-
	\$ 2,237,363	\$ 16,299,697	\$(15,230,218)	\$ (1,520,224)	\$ 1,786,618

6. Deferred capital contributions

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

	2020	2019
Balance, beginning of year	\$103,907,060	\$102,638,635
Additions to deferred capital contributions	8,881,605	5,120,594
Transfers from deferred revenue	1,520,224	1,106,543
Adjustment to tangible capital assets	297,481	-
Revenue recognized in the year	(4,949,340)	(4,958,712)
Balance, end of year	\$109,657,030	\$103,907,060

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Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

7. Retirement and other employee future benefits

	2020			2019
Liabilities	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Accrued employee future benefit obligation at August 31, 2020	\$ 451,151	\$ 1,311,200	\$ 1,762,351	\$ 2,054,246
Unamortized actuarial gains (losses) at August 31, 2020	15,200	-	15,200	(4,469)
Employee future benefits liability at August 31, 2020 ¹	\$ 466,351	\$ 1,311,200	\$ 1,777,551	\$ 2,049,777

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

	2020			2019
Expenses	Retirement Benefits	Other Employee Future Benefits	Total Employee Future Benefits	Total Employee Future Benefits
Current year benefit cost	\$ -	\$ 79,955	\$ 79,955	\$ 402,852
Interest on accrued benefit obligation	10,012	-	10,012	57,646
Amortization of estimation adjustment loss (gain)	(1,220)	(21,799)	(23,019)	36,500
Employee Future Benefits Expenses ¹	\$ 8,792	\$ 58,156	\$ 66,948	\$ 496,998

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

Retirement benefits

i) Ontario Teacher's Pension Plan

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

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

7. Retirement and other employee future benefits (continued)

ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board contributions equals the employee contributions to the plan. During the year ended August 31, 2020, the Board contributed \$1,048,521 (2019 - \$1,155,891) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

At December 31, 2019 OMERS reported an actuarial funding deficit of \$3.4 billion (2018 - \$4.2 billion).

iii) Retirement Gratuities

In certain collective agreements, the Board provides a retirement gratuity plan. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. During the year ended August 31, 2020, the Board contributed \$10,000 (2019 - \$10,000) to the plan.

The Board also offers an Early Retirement Incentive Plan to certain groups of qualifying employees. The Board contributions equals the benefit payments. During the year ended August 31, 2020, the Board contributed \$nil (2019 - \$nil) to the plan.

iv) Retirement Allowance Plan

Certain teachers who were hired on or before September 9, 1998 or who elected not to be members of the Retirement Gratuity Plan are eligible for a retirement allowance. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The Board contributions equals the benefit payments. During the year ended August 31, 2020, the Board contributed \$nil (2019 - \$67,660) to the plan.

v) Retirement Life Insurance and Health Care Benefits

The Board allows certain retirees to participate in the life insurance, dental and health care benefits after retirement until the members reach 65 years of age. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements. The reimbursements from the retirees equals the Board contribution. Effective September 1, 2013, employees retiring on or after this date will no longer qualify for board subsidized premiums or contributions. During the year ended August 31, 2020, the Board contributed \$67,141 (2019 - \$80,303) to the plan.

Other employee future benefits

i) Workplace Safety and Insurance Board Obligations

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

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Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

7. Retirement and other employee future benefits (continued)

ii) Sick Leave Top Up Benefits

As a result of the changes made in 2012-2013 to the short term sick leave and disability plan, a maximum of 11 unused sick days from the current year may be carried forward into the following year only, to be used to top-up salary for illnesses paid through the short term leave and disability plan in that year. The benefit costs expensed in the financial statements are \$9,657 (2019 - \$5,950).

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, 2020 and is based on the average daily salary and banked sick days of employees as at August 31, 2020.

The accrued benefit obligations for employee future benefit plans as at August 31, 2020 are based on actuarial valuations for accounting purposes as at August 31, 2020. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

	2020	2019
	%	%
Wage and salary escalation	0.00	0.00
Dental and health care costs ^{1,2}	4.50 - 7.25	4.50 - 7.50
Discount on accrued benefit obligations	1.40	2.00

1 Dental costs trend rates employed are at 4.5%.

2 Health Care trend rates employed are at 7.25% and are reducing by 1/4% in each year to an ultimate rate of increase of 4.5%

8. Accumulated surplus

Accumulated surplus consists of the following:

	2020	2019
Surplus available for compliance	\$ 4,651,732	\$ 2,835,559
Restricted surplus for committed capital projects	174,917	137,970
Revenues recognized for land	6,756,117	6,797,117
School generated funds	959,212	800,157
Employee future benefits	(1,448,956)	(1,448,956)
	\$ 11,093,022	\$ 9,121,847

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

9. Assets held for sale

As of August 31, 2020, \$nil (2019 - \$690,354) related to buildings and \$nil (2019 - \$41,000) related to land were recorded as assets held for sale. During the year, two school properties were sold (2019 - one property). Net proceeds of \$388,108 (2019 - \$124,045) were received on the sale of these properties, which had a carrying value of \$731,354 (2019 - \$372,412), resulting in a loss of \$343,246 (2019 - \$248,367).

10. Expenses by object

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

	2020	2019
Salary and wages	\$ 50,250,193	\$ 52,228,120
Employee benefits	9,425,819	10,078,934
Staff development	424,036	834,377
Supplies and services	4,605,529	5,433,234
Interest	598,700	625,755
Rental expenses	479,963	519,040
Fees and contract services	5,594,596	5,803,513
Other	752,352	824,288
Transfer to other boards	327,106	393,848
School funded activities	1,157,968	1,887,744
Amortization	4,664,981	4,724,554
Loss on disposal on assets held for sale	343,246	248,365
	\$ 78,624,489	\$ 83,601,772

11. Ontario School Board Insurance Exchange (OSBIE)

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks. Liability insurance is available to a maximum of \$27 million per occurrence.

The ultimate premiums over a five-year period are based on the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro-rata share of claims experience. The current five year term expires December 31, 2021.

12. Transportation Consortium

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

The Board's consolidated financial statements reflect its pro-rata share of expenses.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

13. Commitments

The Board has entered into a contract for the construction of a new school. At August 31, 2020 the committed contract totaled \$20,821,730, of which \$4,572,323 has yet to be completed. This project is cost shared, the Board is committed to 44.3% of costs and the Conseil Scolaire Catholique du Nouvel-Ontario to 55.7% of costs.

14. Contingencies

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

15. Comparative figures

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

16. Impact of COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of the coronavirus (COVID-19) a global pandemic. The pandemic has had a significant impact on the global economy and the education system. On March 12, 2020, the Province of Ontario ordered the closure of all publicly funded schools. This closure was later extended to include the remainder of the 2019-2020 school year and education services were moved to a virtual learning platform.

The Ontario Ministry of Education has provided new funding and authorized the redirection of existing funding towards the costs related to implementing safe reopening measures and procuring personal protective equipment.

Schools have physically re-opened in September 2020 but at reduced capacity due to virtual learning options offered.

Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration and the related financial impact cannot be reasonably estimated.

Due to the response to COVID-19, the Province of Ontario extended the deadlines for municipalities to pay Education Property Tax (EPT) amounts to the Board. This amount for the Board was \$1,515,245 and has been included in accounts receivable on the statement of financial position. This amount will be recovered fully by the Board in 2021.

To mitigate the financial impact of this deferral, the Province adjusted its cash flow through the School Board Operating Grant in June 2020 to pay an additional amount equal to about 25% of the annual education property tax amount as forecasted by the Board in the 2019-20 Revised Estimates. This amount for the Board was \$1,832,051 and has been included in accounts payable on the statement of financial position. This amount will be recovered by the Province in 2021.

Huron-Superior Catholic District School Board

Notes to the Consolidated Financial Statements

August 31, 2020

17. Tangible capital assets

	Cost			Accumulated Amortization						
	Balance at August 31, 2018	Additions and transfers	Disposals	Balance at August 31, 2019	Balance at August 31, 2018	Amortization	Disposals write offs and adjustment	Balance at August 31, 2019	Net book value August 31, 2019	Net book value August 31, 2018
Land	\$ 6,756,117	\$ -	\$ -	\$ 6,756,117	\$ -	\$ -	\$ -	\$ -	\$ 6,756,117	\$ 6,756,117
Land improvements	4,933,360	453,231	-	5,386,591	1,778,205	492,733	-	2,270,938	3,115,653	3,155,155
Buildings (40 years)	132,171,775	4,040,278	-	136,212,053	36,694,580	3,930,340	(297,481)	40,327,439	95,884,614	95,477,195
Portable structures	379,708	-	-	379,708	241,264	18,459	-	259,723	119,985	138,444
First-time equipping	890,710	37	-	890,747	373,902	89,073	-	462,975	427,772	516,808
Equipment (5 years)	29,780	-	-	29,780	8,932	5,956	-	14,888	14,892	20,848
Equipment (10 years)	97,429	17,078	-	114,507	62,071	10,597	-	72,668	41,839	35,358
Computer hardware	505,282	517,801	(505,282)	517,801	454,755	102,308	(505,282)	51,781	466,020	50,527
Computer software	-	-	-	-	-	-	-	-	-	-
Vehicles (10 years)	184,584	-	(29,433)	155,151	65,585	15,515	(27,961)	53,139	102,012	118,999
Construction in progress	4,546,578	5,123,214	-	9,669,792	-	-	-	-	9,669,792	4,546,578
	\$ 150,495,323	\$ 10,151,639	\$ (534,715)	\$ 160,112,247	\$ 39,679,294	\$ 4,664,981	\$ (830,724)	\$ 43,513,551	\$ 116,598,696	\$ 110,816,029

a) Assets under construction

Assets under construction having a value of \$9,669,792 (2019 - \$4,546,578) have not been amortized. Amortization of these assets will commence when the asset is put into service.

POLICY TITLE:	NAMING OF SCHOOLS AND BOARD FACILITIES	Approved:	May 19, 2010
		Amended:	December 16, 2020
POLICY NO:	3003	Page:	1 of 1

POLICY**PURPOSE**

It is the policy of the Huron-Superior Catholic District School Board, as elected representatives of their community, to approve the official names of new and consolidated schools or changes to existing names of schools or board facilities. All school names shall reflect our Catholicity and follow the process outlined in the accompanying procedural guideline.

<u>ADOPTED</u>	Regular Meeting of the Board – May 19, 2010 Motion B-51	<u>DISTRIBUTION</u>
<u>AMENDED</u>	Regular Meeting of the Board – June 15, 2011 i) Motion B-81 ii)	Trustees Administration
	Regular Meeting of the Board – February 15, 2012 iii) Motion B-11 iv)	Principals Teaching Personnel
<u>AMENDED</u>	Regular Meeting of the Board – October 19, 2016 Motion B-76	
<u>AMENDED</u>	Regular Meeting of the Board – December 16, 2020 Motion B-	



Huron-Superior Catholic District School Board

PROCEDURAL GUIDELINES

NAMING OF SCHOOLS AND BOARD FACILITIES

PROCEDURE FOR NAMING SCHOOLS

When naming a school, the board shall normally follow a consultative process. The director of education shall establish a committee to make recommendations to the board.

The committee will consist of the following members:

- 1) Two trustees, appointed by the board.
- 2) One superintendent of education.
- 3) One principal/designate (in case of consolidation, one representative from each school).
- 4) One teacher representative (in case of consolidation, one representative from each school).
- 5) One parent representative (in case of consolidation, one representative from each school council).
- 6) One student representative (in case of consolidation, one student representative from each school).
- 7) Parish priest or designated parish member from affiliated parish; and
- 8) One community member.

The committee will develop a process for inviting names which meet the board criteria. The process will be submitted to the director of education in writing for approval prior to commencement of the determined process.

In cases where a single school building is being shuttered because a new school building is being erected, the new school facility will retain the name of the shuttered school building.

The Bishop of the diocese or designate shall be consulted as to the suitability of the name under consideration.

At the end of the process, through consensus, one name will be submitted for consideration of the board. The submission shall also include a summary of the consultation process, the input received and a description of the rationale / significance of the name submitted.

The Board of Trustees will make the final decision regarding the name of the school.

CRITERIA FOR NAMING SCHOOLS

In keeping with the Catholic Christian philosophy of the Board, the schools and facilities of the Board shall be named in honour of:

- 1) Our Lord or the Blessed Trinity, a Saint, a local parish church, a closed school, or an exemplary Catholic person of local, national, international, or historic significance.
- 2) A Catholic tradition.
- 3) A name that aptly reflects our Catholicity.

Schools shall be designated as either “Catholic Elementary or Catholic Secondary School” in their official school name, unless otherwise approved by the Board.

The duplication of existing names within the board should be avoided.

PROCEDURE FOR NAMING OTHER BOARD FACILITIES

Should a board facility, other than a school, need to be named, the director of education shall convene a meeting with the senior team. Through a consensus exercise, the senior team shall recommend a name to the board of trustees for approval.

Any name chosen will reflect our Catholicity and be subject to the same criteria as for the naming of schools.

Huron-Superior Catholic District School Board

**POLICY TITLE: FLAGS ON SCHOOL
PROPERTY**

Approved: December 16, 2020

Amended:

POLICY NO: 4026

Page: 1 of 1

POLICY

In alignment with our mission statement, the Flags on School Property and Procedural Guidelines outline respect and dignity for our country, province and city.

The Huron-Superior Catholic District School Board adheres to the guidelines regarding the flying of flags in accordance with *Regulation 298 of the Education Act* and the *Government of Canada Department of Canadian Heritage – Rules for flying the National Flag of Canada*.

ADOPTED

Regular Meeting of the Board December 16, 2020
Motion B-

DISTRIBUTION

- i) Trustees
 - ii) Administration
 - iii) Principal
 - iv) Teaching Personnel
 - v) OECTA
-

PROCEDURAL GUIDELINES FOR
FLAGS ON SCHOOL PROPERTY

PROCEDURES:

Except as otherwise indicated, the *Flags on School Property Procedural Guidelines* within the Huron-Superior Catholic District School Board will be as outlined by the Government of Canada Department of Canadian Heritage.

All schools and board facilities shall follow the procedures for displaying the National Flag of Canada provided by the Government of Canada Department of Canadian Heritage.

As a general rule, the National Flag of Canada should be displayed only in a manner befitting this important national symbol; it should not be subjected to indignity or displayed in a position inferior to any other flag or ensign. The Canadian Flag always takes precedence of all other national flags when flown in Canada and should always fly on its own mast.

All flags must be treated with dignity and respect at all times, in accordance with the following:

- flags should be regularly inspected for signs of wear and damage and shall be replaced when worn, noticeably faded or otherwise unfit for service;
- when being raised or lowered, a flag should be prevented from touching or falling to the ground;
- no flags, banner, or pennant shall be flown together on the same pole except at single pole locations and even at those the Canadian Flag must fly alone;
- where possible, the Canadian Flag should be flown from the highest pole, and
- no flag should be larger than the Canadian Flag;
- when the National Flag of Canada is flown alone on top or in front of a building where there are two flagpoles, it should be flown on the flagpole to the left (to an observer facing the flag);
- when the National Flag of Canada is flown alone on top or in front of a building where there are more than two flagpoles, it should be flown as near as possible to the center.

Exterior Flag(s)

The National Flag of Canada shall be displayed on an exterior flagpole during normal hours of each school or working day.

If a second external flagpole is available, the Provincial flag of Ontario followed by the appropriate official school or municipal flag shall be displayed.

This applies to schools that have exterior flag poles. Many schools within the board have portable flags which are placed near the front door of the school each morning.

Interior Flag (s)

The National Flag of Canada shall be displayed in a prominent place inside each school and board facility.

If internal flagpoles are available, they shall be reserved for the National Flag of Canada in priority, the Provincial Flag of Ontario, and the appropriate municipal flag.

HALF-MAST System-wide Lowering of Flags

The director will notify principals and site administrators when system wide lowering of the flag is required. The National Flag of Canada is flown at half-mast at all Huron-Superior Catholic District School Board schools and board facilities as a symbol of mourning subsequent to the passing of the following persons:

- a) The Pope;
- b) The Bishop or Auxiliary Bishop of HSCDSB dioceses;
- c) The Sovereign or member of the Royal Family related in the first degree to the Sovereign (husband, wife, son, daughter, father, mother, brother or sister);
- d) The Governor-General or former Governor-General;
- e) The Prime Minister of Canada or former Prime Minister;
- f) The Lieutenant-Governor of Ontario or a former Lieutenant-Governor;
- g) The Premier of Ontario or a former Premier;
- h) A Member of Federal or Provincial Riding, and
- i) A Trustee of the Board.

Additionally, the National Flag of Canada shall be flown at half-mast at all schools and board facilities upon the direction of the Director of Education or his/her designate. On occasions requiring that one flag be flown at half-mast, all flags flown together should also be flown at half-mast. Flags will only be half-masted on those flagpoles fitted with halyards and pulleys. Some schools fly flags from horizontal or angled poles, without halyards, to which flags are permanently attached. Flags on these will not be half-masted.

Site-specific Lowering of Flags

Separate from the mandatory system-wide lowering of flags, principals and site administrators may choose to lower the flag at their school or board facility at their discretion as a sign of mourning commemorating:

- a) The death of a current student;
- b) The death of a current staff member;

- c) The death of the school's parish priest, and
- d) The death of a significant contributor to the life of the school community.

Prior to lowering the flag for any of the reasons noted above the principal will consult with and obtain approval from their Superintendent.

Schools that use portable exterior flags are unable to lower flags during times of mourning.

Replacement/Destruction of Flags

When a flag becomes worn, noticeably faded or otherwise unfit for service, the principal or site administrator should replace the Canadian flag through the board's purchasing department, commodities list. In accordance with Canadian Heritage Flag Protocol when a flag becomes tattered and is no longer in a suitable condition for use, it should be destroyed in a dignified way.

A flag is considered to be tattered or worn when the colour has faded, it has developed a hole, or the outermost seam (fly) of the flag has become frayed. When a flag is no longer in a suitable condition for use, it should be disposed of in a dignified manner.

Disposal of such flags may be handled in the following manner:

- Return Flag(s) to participating retail stores who will dispose of them;
- Flags made of natural fibres (wool, cotton, linen) should be burned in a dignified manner; privately without a ceremony or public attention being drawn to the destruction of the material;
- Flags made of synthetic material (nylon or polyester) should be respectfully torn into strips, with each element of the flag reduced to a single colour, so that the remaining pieces do not resemble a flag. The individual pieces should then be placed in a bag for disposal – the shreds of fabric should not be re-used or fashioned into anything.

Huron-Superior Catholic District School Board

POLICY TITLE:	PLACEMENT OF PRINCIPALS AND VICE-PRINCIPALS	Approved:	December 16, 2020
		Amended:	
POLICY NO:	6016	Page:	1 of 1

POLICY

The Huron-Superior Catholic District School Board recognizes the important role that principals and vice-principals can play in developing the full potential of each child and helping all children in their care to nurture a personal relationship with Jesus that will inspire Catholic leadership.

Placing principals and vice-principals in schools is an important responsibility of the board's senior administration. This process will occur in accordance with the Terms and Conditions of Employment for Principals and Vice-Principals.

ADOPTED

Regular Meeting of the Board December 16, 2020
Motion B-

DISTRIBUTION

- i) Trustees
 - ii) Administration
 - iii) Principals
 - iv) School Councils
-

Huron-Superior Catholic District School Board

POLICY TITLE: **RETURN TO WORK AND
ACCOMMODATION**

Approved:

POLICY NO: **6017**

Page: **1 of 1**

POLICY

The Huron-Superior Catholic District School Board (the “Board”) is committed to protecting the health and well-being of our employees. The objective of the Return to Work (RTW) Program is to provide a caring and consistent process through which the Board will support all employees who incur a disabling illness or injury in a successful and timely reintegration to their pre-injury positions in conjunction with their recovery to optimal functioning. The Board will make every reasonable effort to provide suitable return to work opportunities for every employee who is unable to perform his or her regular duties following an occupational or non-occupational illness or injury to the point of undue hardship.

Sustaining a culture of prevention, enhanced well-being and recovery is the responsibility of all employees, with the objective of strengthening our individual and collective capacity to consistently support the Board’s mission. This shall be achieved through the establishment, integration and maintenance of prevention, accident, illness and disability management standards, programs, procedures and best practices. To ensure the integrity of this managed system of care, its performance shall be routinely reviewed for continuous improvements.

ADOPTED Regular Meeting of the Board
Motion –

DISTRIBUTION
i) Trustees
ii) Administration
iii) Principals
iv) Teaching Personnel
v) Non-Teaching Personnel



Huron-Superior Catholic District School Board

PROCEDURAL GUIDELINES RETURN TO WORK AND ACCOMMODATION

This procedure applies to all employees who sustain a non-occupational or occupational illness, injury or disability, regardless of its cause, type or nature, which results in an absence from work.

ROLES & RESPONSIBILITIES

Under the internal responsibility system (IRS), the responsibility for prevention is shared by all employees of the Board.

The Board is responsible for:

- Accommodating employees who have sustained a non-occupational or occupational illness or injury to the point of undue hardship.
- Adjusting or modifying the work environment or the method of doing work in order to address the individual needs of the employee requiring an accommodation.
- Ensuring the procedures are followed as outlined in the Occupational Health and Safety Act (OHSA) in the event of an occupational illness or injury.

Human Resources is responsible for:

- Advising the employee of the availability of transitional work, and providing copies of the required documentation.
- Assisting in the creation of and supporting the employee's return to work (RTW) plan.
- Facilitating the identification of appropriate duties, within the parameters identified by the treating healthcare provider.
- Communicating and assisting in the evaluation of the plan's effectiveness through regular meetings scheduled with the employee, supervisor and union representative, if applicable.
- Facilitating the return to work meeting and subsequent follow-up meetings.
- In the event of a non-occupational or occupational illness/injury:
 - Contact the employee as soon as possible after information has been provided;
 - Maintain communication within a reasonable timeframe with the employee throughout their recovery and RTW;
 - Attempt to provide suitable work within the employee's functional physical and psychological capabilities, as outlined in the medical documentation from the treating healthcare provider;

- Provide a RTW package (doctor letter, medical documentation, date of meeting for RTW, if needed);
- Document the RTW plan and provide a copy to the employee and WSIB, if applicable;
- Review the RTW plan to ensure it is current and reflects the employee's functional abilities; if changes are needed, revise the RTW plan, and inform the employee and other parties;
- Monitor the progress of the employee's modified duties and/or hours through regular meetings with the employee and supervisor; ensure medical follow-up is obtained at a pre-arranged schedule (as determined in the RTW plan).

Employees are responsible for:

The employee is responsible for maintaining personal health and wellness in consultation with his/her healthcare provider(s). All employees will provide the Board with sufficient medical documentation to support any absence or requirement for modified duties and outline current functional capacity. All employees will also participate in the RTW Program and follow the duty to cooperate.

- In the event of an occupational illness or injury:
 - Get appropriate medical treatment immediately following the incident and follow the recommendations of the treating healthcare provider;
 - Complete a Form 6 (Employee's Report of injury) and return it to WSIB;
 - Following treatment, the healthcare provider will complete a WSIB Form 8.
- In the event of an occupational or non-occupational illness or injury:
 - Participate and be in regular contact with Human Resources;
 - Maintain communication with their supervisor. This is critical when the employee is unable to return to work and the estimated length of illness is unknown.
 -
 - Comply with the appropriate treatment strategies to promote recovery;
 - Submit updated medical documentation to HR during recovery as requested;
 - Take an active role in the development of the RTW plan;
 - Communicate any concerns to Human Resources or the immediate Supervisor;
 - Ensure that appointments with the treating healthcare provider is continued while on modified hours and/or duties;
 - Co-operate with request for information regarding their specific limitations and restrictions, which shall be provided through their treating healthcare provider so that an accommodation plan that is suitable can be established.
 - Attend all scheduled RTW meetings;
 - Communicate any change or modifications needed to their RTW plan, as soon as they are known, to Human Resources.

The treating healthcare provider is responsible for:

- Providing up-to-date functional abilities information as scheduled or requested;
- Completing the forms (documentation) as requested;
- Acting as a resource to the RTW plan;
- Monitoring the employee's medical status (functional abilities) and initiating a RTW when appropriate;
- Identifying the physical and cognitive limitations and restrictions;
- Identifying an appropriate accommodated work schedule (if applicable);
- Communicating with the employee and Human Resources (if applicable and authorized by the employee);
- Assisting with the resolution of any identified issues or concerns with the workplace accommodation, including obtaining additional medical information, as needed.

The Supervisor is responsible for:

- Notifying Human Resources of extended absences of more than five (5) consecutive days or frequent absences, or any other situation requiring an accommodated RTW;
- Identifying the appropriate accommodation (duties), within the parameters identified by the treating healthcare provider;
- Participating in the initial RTW meeting and subsequent follow-up meetings;
- Providing updates to Human Resources specific to the employee's progress in the RTW program;
- Providing immediate feedback to Human Resources, should there be any concerns with the RTW program;
- Forwarding any documentation received from the employee to Human Resources as soon as possible.

RETURN TO WORK PROCESS**DUTY TO ACCOMMODATE**

The Board is committed to accommodating employees with disabilities, within the spirit of, and under applicable legislation, collective agreements and board policy. Each person with a disability will be considered individually in order to determine appropriate accommodation, and their needs will be accommodated in a manner that most respects the person's dignity, privacy, comfort, autonomy and self-esteem, up to the point of undue hardship.

ACCOMMODATION

The Board must take reasonable measures to provide the most appropriate accommodation available under the circumstances. A workplace accommodation may mean making changes to:

- Duties and tasks
- Physical demands
- Methods of achieving work results
- The physical workplace/workstation
- Hours of work
- Location of work
- The distribution of duties among co-employees
- The number and use of breaks during the working day
- The amount of work a person normally performs
- The quality of work a person normally performs

Duty to accommodate is a shared responsibility

RETURN TO WORK

The Supervisor is responsible for addressing absences and return to work issues. Human Resources should be consulted immediately in the case of a workplace accident and in other cases of lengthy absences (non-occupational or occupational), e.g. over five (5) working days, to initiate the RTW process. Human Resources will contact the absent employee to request more medical documentation (omitting diagnosis).

MODIFIED WORK

The key to any successful RTW program is the ability to accommodate an employee's re-entry into the workplace by accommodating various restrictions and limitations set out by the employee's treating healthcare provider. Modified work/rehabilitation opportunities can be identified at any stage of the employee's illness or injury.

Procedures and specific plans/arrangements for modified work would have to be consistent with accommodation requirements established under the *Ontario Human Rights Code*, and collective agreements and policies. When an employee presents with documentation that outlines restrictions, the Board has an obligation as the employer to review what is required and determine if we are able to accommodate based on the restrictions. Accommodation enables a person with functional limitations to productively perform and participate in the workplace

MEDICAL DOCUMENTATION

Medical documentation should state clearly the expected date of return to work (if known) and/or reassessment and whether any limitations or restrictions apply. When requesting medical documentation, it is reasonable to request clarification from the treating healthcare provider verifying:

- Whether the absence from work is medically required;
- Whether restrictions exist;
- Nature of illness / injury (omitting diagnosis);
- Identification of specific capabilities and physical and/or psychological limitations to guide return to work decisions;
- Whether treatments or medications have been prescribed that may affect the employee's ability to perform their required responsibilities;
- Prognosis or expectation for recovery.
- The medical information substantiates continued absence from work;
- Return to work with no limitations and the medical information does not substantiate continued absence from work or a modified work requirement.

Human Resources will advise employees to return all completed medical documentation to the Manager of Human Resources or designate. Confidentiality will be maintained throughout the process. The medical documentation should also include the following:

CONFIDENTIALITY

Medical documentation received will be treated in a confidential manner and in accordance with applicable laws and regulations.

Medical documentation concerning employees will not be discussed or requested unless required in order to verify absence from work or to ensure the employee's capabilities and/or safety in carrying out his or her job duties.

DEFINITIONS

IRS

The philosophical approach to health and safety, which underlies the Ontario Occupational Health and Safety Act, whereby responsibility for health and safety is shared by all parties in the workplace.

Transitional Return to Work (RTW)

Transitional RTW is based on objective medical documentation and is time limited (per individual circumstances), and resulting in a return to the employee's pre-injury job.

Early and Safe Return to Work (ESRTW)

Is the early and safe return of an employee to a modified work program. This program can include the modification or re-designation of hours and/or duties.

Permanent Accommodation

A permanent accommodation meets the capabilities / limitations of the employee such that he / she may perform the essential duties of the job without assistance. Occurs when an employee has reached Maximum Medical Recovery (MMR) as determined by a specialist.

Non-occupational injury or illness

A non-work-related illness or injury defined as not being caused at or from the workplace.

Occupational injury or illness

Is defined as per the Workplace Safety and Insurance Board (WSIB) and a work related illness or injury.

Modified work

Any alternate work, task, function or combination thereof that an employee who suffers from diminishing capacity may perform safely, which may or may not normally have been performed by that employee. The assignment of the modified work will be dependent on the employee's functional abilities.

Supervisor

The Occupational Health and Safety Act (OHSA) defines a supervisor as a person who has charge of a workplace or authority over a worker (e.g., Principal or Vice-Principal in a school).

Annual Report for 2020

December 16, 2020



*Huron-Superior Catholic
District School Board*



Achievements in Catholicity

In the 2019-20 school year, the board focused on the theme of ***Igniting Hope***. The board's trustees, employees, and students deepened their faith and learned about the sanctity of human life at all stages. In early 2020, the board successfully offered four additional qualifications courses in religious education, not only to its employees but also to those from three other Catholic boards.



Next Steps in Catholicity

In the 2020-21 school year, the board will focus on ***Nurturing Hope***, a theme Dr. Thomas Groome expounded upon in his keynote address during the board's inaugural virtual Faith Day. 2020 also saw the board creating and submitting the Religious Education in Catholic Schools, Specialist course to the Ontario College of Teachers. The plan is to offer this course in early 2021.



Achievements in Supportive Environments and Well-Being

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In 2020, the board completed its installation of voice over Internet protocol (VOIP) in all schools, except those scheduled for major renovations in the near future. Additionally, in 2020, the board completed a mental health audit and augmented its counselling services, particularly in schools in the north and east. Virtual counselling was also offered throughout the summer and spring school closure period.



Next Steps in Supportive Environments and Well-Being

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Student and employee health and safety will continue to be an area of emphasis in 2021, especially as the board continues to collaborate with its three public health units and implement its many COVID-19 protocols. Appropriate supply and use of personal protective equipment (PPE), disinfectant, and hand sanitizer will continue to be emphasized, in an effort to mitigate the impact of the pandemic.

Achievements in Relationships



In 2020, the board successfully negotiated a collective agreement with the Ontario Secondary School Teachers' Federation (OSSTF) and began implementing its newly ratified collective agreement with the Canadian Union of Public Employees (CUPE). These agreements govern the work of early childhood educators (ECEs), educational assistants (EAs), caretakers, carpenters, clerical workers, library maintenance workers, maintenance workers, and noon-hour aides.

Achievements in Relationships

In response to the COVID-19 pandemic and the ministry's Learn at Home initiative, the board deployed food bags and approximately 1600 Chromebooks to families in need. The board also refreshed the laptops of all elementary teachers; augmented the board's collection of student devices; and transitioned the board to Aspen, its new Student Information System (SIS).



Next Steps in Relationships



Throughout 2020-21, the board will continue its collective bargaining efforts with the Ontario English Catholic Teachers' Association (OECTA) and begin negotiating terms and conditions with the Catholic Principals' Council of Ontario (CPCO). Beginning January 2021, the board's logo, branding, and website will be updated with a new look, which will be reflected in the formatting of the annual report.

Achievements in Student Achievement

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2020 was a year of significant progress for the board's elementary and secondary programming. Native-as-a-Second-Language classes began in both Elliot Lake schools, virtual summer school was offered in both panels, and the board's first secondary English-as-a-Second-Language courses were offered via day and night school. In addition, the board partnered with Ontario Works to offer an innovative cooperative education program for adults.



Next Steps in Student Achievement

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In the spring of 2020, the COVID-19 pandemic required that all elementary and secondary students learn from home. Later in 2020, the board established both an elementary and secondary virtual school to serve all families who chose remote learning for their children. Training of all teachers on effective remote learning strategies will remain a focus throughout 2021.

Achievements in Governance



In 2020, the board not only sold its last unused property, but it also completed a number of important physical and/or accessibility upgrades at Holy Name of Jesus, Hornepayne; Our Lady of Lourdes, Elliot Lake; St. Basil's, White River; and St. Mary's, Blind River. In Sault Ste. Marie, schools that benefitted from such upgrades include St. Basil, St. Francis French Immersion, and St. Mary's French Immersion.

Achievements in Governance

The trustees and senior team began the process of creating a new strategic plan by hosting focus group sessions with Indigenous partners and members of the religious / clergy. All students, parents, employees, and community members were also invited to provide their feedback about the board's future direction via online surveys.



Next Steps in Governance



The year 2021 promises to be significant for the board, as the new Sacred Heart in Espanola opens and the board's new Multi-Year Strategic Plan (MYSP) launches. Late in 2020 and into 2021, plans to update Our Lady of Fatima and Our Lady of Lourdes in Elliot Lake will be developed. The schools' multi-million dollar upgrades will occur over several years.

Equity and Inclusion

- Indigenous Graduation Coach
- Indigenous Cultural Spaces in Schools
- Expanded NSL Programming
- Early Interventions
- Special Education and Mental Health Supports
- Data Collection
- Accessibility Upgrades
- Professional Development Opportunities



Gratitude to All!



Annual Report to the Board of Trustees For the year ended August 31, 2020

This report summarizes the audit committee's actions for the year ending August 31, 2020.

Audit Committee Members

The audit committee consisted of 5 members listed below:

- Gary Trembinski – Chair (effective January 2019)
- Lindsay Liske – Trustee representative
- Joe Ruscio – Trustee representative
- Sean Dwyer – External member
- Sergio Saccucci – External member (resigned September 2019)
- Khushru Umrigar – External member (appointed February 2020)

In addition, regular attendees at the Committee meetings were:

- Monique Ellis – Supervisor of Accounting & Payroll
- Chris Spina – Superintendent of Business
- Rose Burton Spohn – Director of Education
- Melissa Dodge – Regional Internal Audit Manager

Administrative Tasks

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

- developing a work plan;
- developing a meeting schedule and agenda for the year; and
- developing the annual internal audit plan

Meetings

It was agreed to hold four meetings throughout the year. Due to the pandemic, only three meetings were held for the fiscal year 2019/20.

The members in attendance at each meeting were as follows:

<i>Member's Name</i>	<i>Sep 23, 2019</i>	<i>Dec 3, 2019</i>	<i>Aug 17, 2020</i>
Gary Trembinski	X	X	X
Lindsay Liske	X	X	X
Joe Ruscio	X	X	X
Sean Dwyer	X	X	X
Khushru Umrigar	N/A	N/A	X

Governance

The audit committee operated throughout the fiscal year ending August 31, 2020. All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The relationship with the external auditors has been satisfactory. The external auditors, BDO, presented the scope and extent of their work to the committee, which the committee reviewed and recommended for approval at the September 23, 2019 meeting. The external auditors confirmed their independence in the letter dated September 2019. The audit committee reviewed and recommended the approval of the annual audited financial statements on December 3, 2019.

The audit committee recommended the appointment of BDO as the external auditors for the 2018/19 fiscal year at the August 17, 2020 meeting.

Internal Auditors

The relationship with the internal auditors has been satisfactory. The Committee reviewed the results of the risk assessment, as well as the risk-based multi-year internal audit plan and the annual audit plan for the 2019/20 fiscal year.

The internal auditors performed the following work during the year:

PLANNED AUDITS:

- Audit # 1 Health & Safety (not completed)
- Audit # 2 School Generated Funds (not completed)

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

discussion regarding findings not satisfactorily actioned, as well as 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 on their review of the effectiveness of controls across the school board;
- Confirmed that the external and internal auditors did not encounter any difficulties in the course of their work;
- Undertook a review of the external auditors' performance;
- Obtained confirmation from the Director of Education that the school board was compliant with all current federal and provincial Acts, Regulations and Statutes.
- Undertook an evaluation of the effectiveness of the internal audit function, including the performance of the regional internal audit manager and his / her 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

Audit Committee Chair



December 16th, 2020

Huron-Superior Catholic District School Board

Re: ST. MARY'S COLLEGE SCHOOL ACTIVITY REPORT

December 2020

*Submitted by:
Lucas Marano
Adam Morgenstern
Student Trustees
St. Mary's College*

Events

- Heaven Cent is back and there are many events which are being held this year.
- Heaven Cent spirit wear is being sold and can be worn everyday in December.
- Each school week begins with a virtual Advent service.
- Cornucopia popcorn is sold each Wednesday.
- There are 5 themed dress down days.
- The annual Entrepreneurship day (E-Day) returns with virtual sales.
- Students will showcase their talents in the annual SMC talent event.
- Mr. SMC will be presented virtually this year.
- Penne from Heaven pasta dinner kits is this years staff advent project.
- Annual Celebration of Giving will happen on December 17th.

Faith Initiatives:

- The week of Nov. 16-20 all morning prayers revolved around the virtue of WISDOM
- Miss Parniak created a video on the virtue WISDOM which included a "borrowed" YouTube video of how WISOM is portrayed in film.
- 19 Knights were recognized this month as exemplary models of the virtue WISDOM. This month students were acknowledged at the end of our Advent Mass. It was wonderful to see staff members nominated as exemplary models as well. Those recognized were: Joel Belec, Tori Carbone, Noah DeLorenzi, Remy DeLorenzi, Noah DiValentin, Ava Evans, Elizabeth Davey, Maggie Hassaballa, Ailee Iacoe, Julia Jylha, Abigail MacKnight, Owen Middleton, Christian Shama Omollo, Ryan Posteraro, Ava Provenzano, Tuti Gatlek Puol, Mrs. Altieri-Jylha, Mrs. Calvano, Mrs. Epps.
- Individuals were presented with certificates and the story with photos will be shared with Jim Fitzpatrick and Admin.
- The Student Nutrition Program is up and running with many students accessing morning and lunch time meals/snacks. Students are encouraged to access food first thing in the morning from the lobby. There is an increasing number of students who are accessing lunch items between 11-12:10 from Miss Parniak in her office.

- We are happy to have identified Halal snack items for those students following their dietary model.
- ILS 1 students and staff continue to offer classes options for morning snacks
- December is the last month that AFS will be sending us food items. Beginning in January there will be a need to shop more for the program. We will continue to take advantage of their bulk purchasing for some items as a means of cost saving.
- Heaven Cent initiatives have begun at SMC. While activities will look different, we are still supporting the pillars of Action (Christmas cards to Seniors, a Christmas video greeting for Mapleview since they are unable to accept cards), Alms (donations to various local charities) and Adoption (purchase of gifts/gift cards for elementary and secondary students - this is being taken care of by SMC Admin this year).
- Each day a number of students and staff members have been dropping into the Chaplaincy Office.
- Miss Parniak is registered as Spiritual Support Services at Sault Area Hospital (this came about from a SEAC request a few years ago), allowing her to visit students/staff even when visitor restrictions may be in place (note: safety protocols must still be followed). This was utilized this month and the individual continues to be supported while back at school.
- After our Thanksgiving Mass it was felt that it is important for students and staff to continue to have opportunities to participate in Mass. Once again Fr. Daniele was our celebrant and on Monday November 30 he celebrated an Advent Mass with our school.
- The front lobby of the school has been decorated for Advent with an Advent wreath, the banner for the first week of Advent, the creche (empty at this time) and images and messages related to each week of Advent playing on the TV
- The Chapel is also decorated for Advent and has been used for Advent prayer services with Miss Parniak's class
- Teachers were advised to change from the green cloth to the purple cloth on their prayer table and some have included Advent Wreaths

Student Council

- We decided to have a spirit week, to try and bring back the exciting school spirit which was shown before COVID-19.
- This spirit week went from November 23 to November 27.
- All week students were aloud to wear spirit wear tops.
- We had a St. Mary's quiz on the announcements and gave prizes to the winners.
- We also had a cheer contest, where classes would submit a video creating a cheer, which could possibly be used in the future.
- On Friday, it was "Game Day", students were allowed to wear game day attire, such as jerseys and team spirit wear.

Student Senate

- Our first meeting was on November 16.
- Meeting went extremely well and most of the senators shared great ideas.
- We decided we want to try and reach out to Grade 6 and 7 students. Our goal is to

share how amazing St. Mary's is with these younger students, so that we can keep increasing the number of new students enrol each year.

- Our next meeting is on January 14th.