



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

**Our Mission:**

*"In SGDSB we are learners. Everything we do is designed to help all students succeed and make a difference. We build positive places for learning and working... together".*

**Our Vision:**

*"Inspiring our students to succeed and make a difference".*

**Our Motto:**

*"Small schools make a difference".*

**Our Values:**

*"Character, Citizenship, Collaboration, Communication, Creativity and Critical Thinking".*

### Regular Board Meeting 2020/04

### A G E N D A

Monday, March 30, 2020 – 6:30 p.m.

**Videoconference & Teleconference**      [Join Skype Meeting](#)  
 Toll number: (807) 701-5980, access code: 931122974 (Dial-in Number)      Trouble Joining? Try [Skype Web App](#)

**Board Chair:** *Pinky McRae*      **Director:** *Nicole Morden Cormier*  
*VC Sites: Closed*      *Recorder: G. Christianson*

PART I: Regular Board Meeting  
 PART II: Committee of the Whole Board

Section (A): – (open to public): 6:30 p.m.  
 Section (B) In-Camera: – (closed to public) TBA

#### **1.0 Roll Call**

<b><u>Trustees</u></b>	<i>Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)</i>										
	OS	TC	VC	A	R		OS	TC	VC	A	R
Cormier, Dr. Paul						Nesbitt, Jason					
Groulx, Michael						Pelletier, Allison					
Major, Christine						Pristanski, Kal					
Mannisto, Mark						Rathwell, Stephanie (Student)					
McIntyre, Margaret						Schwartz, Sydney (Student)					
McRae, Pauline (Pinky)											

<b><u>Board Administrators</u></b>	<i>Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)</i>				
	OS	TC	VC	A	R
Morden Cormier, Nicole: <i>Director of Education</i>					
Tsubouchi, Cathy: <i>Superintendent of Business</i>					
Bishop, Charlie: <i>Superintendent of Education</i>					
Goodman, William: <i>Superintendent of Education</i>					
Harris, Brent: <i>Manager of Financial Services</i>					
Paris, Marc: <i>Manager of Plant Services/Transportation</i>					
Demers, Linda: <i>Coordinator of Business Services</i>					
Nault, Denis: <i>Manager of Human Resources</i>					
Lucas, Jay: <i>Coordinator of Information Technology Services</i>					
Renaud, Deana: <i>Mental Health Manager</i>					
Christianson, GerriLynn: <i>Administrative Assistant to Director/Communications</i>					

PART I: Regular Board Meeting      Section (A): – (open to public): 6:30 p.m.

#### **2.0 Regular Meeting Call to Order**

✓ **That**, the Superior-Greenstone DSB Regular Board Meeting on Monday, March 30, 2020 be called to order at \_\_\_\_\_ p.m.

### **3.0 Approval of Agenda**

✓ *That, the agenda for the Superior-Greenstone DSB 2020/04 Regular Board Meeting, March 30, 2020 be accepted and approved.*

[\(Attached\)](#)

### **4.0 Disclosures of Interest re: Open Session**

### **5.0 Minutes: Board Meetings and Board Committee Meetings**

#### **5.1 Board Meetings**

✓ *That, the minutes of the following Board meeting be adopted:*  
1. Regular Board Meeting 2020/03: February 18, 2020

[\(Attached\)](#)

### **6.0 Business Arising Out of the Minutes**

### **7.0 Delegations and/or Presentations**

#### **7.1 Showcasing Learning: Native Language Instruction at George O'Neill Public School**

*(Video Presentation- N. Morden Cormier)*

#### **7.2 Excellence in Education: Margaret Twomey Public School Presentation Entitled: Celebrating Relationships and Learning Partnerships at Margaret Twomey Public School**

*(Presentation- Principal Cameron Craig)*

#### **7.3 Report No. 19: Student Trustee Report: March 2020**

[\(Attached - Trustees, S. Rathwell & S. Schwantz\)](#)

### **8.0 Reports and Matters for Decision**

#### **8.1 Board Committee Reports: (Statutory / Standing / Ad Hoc)**

##### **8.1.1 Special Education Advisory Committee (SEAC)**

*(M. McIntyre/ W. Goodman)*

##### **8.1.2 Indigenous Education Advisory Committee (IEAC)**

*(P. Cormier/ N. Morden Cormier)*

##### **8.1.3 Occupational Health & Safety Committee (OH&SC)**

*(M. Paris/ N. Morden Cormier)*

##### **8.1.4 Audit Committee**

*(M. McIntyre/ C. Tsubouchi)*

##### **8.1.4.1 Report No. 20:**

[\(Attached - C. Tsubouchi\)](#)

##### **Report of the Audit Committee – 2018/19 Financial Statements**

✓ *That, the Superior-Greenstone DSB, having received Report No. 20: Report of the Audit Committee – 2018/19 Financial Statements:*

- *Accepts the 2018/2019 audited Financial Statements; and*
- *Transfer to Winning Teams/Championship Fund \$41,082.*

##### **8.1.4.2 Report No. 21:**

##### **Report of the Audit Committee – March 9, 2020**

[\(Attached - C. Tsubouchi\)](#)

✓ *That, the Superior-Greenstone DSB, having received Report No. 21: Report of the Audit Committee – March 9, 2020, accepts the Treasurer Report on Investments at August 31, 2019.*

### **9.0 Reports of the Business / Negotiations Committee**

*Superintendent of Business: Cathy Tsubouchi  
Business /Negotiations Chair: Mark Mannisto*

#### **9.1 Report No. 22: Capital Project Update 2018/2019**

*(Sent Under Separate Cover- M. Paris/ C. Tsubouchi)*

**10.0 Reports of the Director of Education**

Director of Education: Nicole Morden Cormier

- 10.1 Report No. 23:  
Director's Monthly Report – March 2020 ([Attached](#) - N. Morden Cormier)
- 10.2 Report No. 24:  
Operationalizing the Multi-Year Strategic Plan:  
The Relationships Pillar Goals ([Attached](#) - N. Morden Cormier)

**11.0 Reports of the Education Committee**

Superintendent of Education: Charlie Bishop  
Superintendent of Education: Will Goodman  
Education Chair: Margaret McIntyre

- 11.1 Report No. 25:  
Indigenous Education Portfolio ([Attached](#) – N. O'Donnell/ N. Morden Cormier)

**12.0 New Business**

Board Chair: Pinky McRae

- 12.1 Board Chair  
12.1.1 OPSBA 2020 AGM – Proposed Policy Resolution  
And Constitutional Amendments ([Attached](#) - P. McRae)
- 12.2 Trustee Associations and Other Boards
- 12.3 Trustee Activities
- 12.4 Future Board Meeting Agenda Items
- 12.5 Board Meeting Evaluation Reminder

**13.0 Notice of Motion**

**14.0 Observer Comments**

(Members of the public limited to 2-minute address)

PART II: Committee of the Whole Board

Section (B) In-Camera: – (closed to public) TBA.

**15.0 Committee of the Whole Board (In-Camera Closed)**

([Attached](#))

- 15.1 Agenda: Committee of the Whole Board – Closed  
*✓ That, the Superior-Greenstone DSB go into a Committee of the Whole Board Section B (Closed Session) at \_\_\_\_\_ p.m. and that this portion be closed to the public.*
- 15.2 Rise and Report from Closed Session  
*✓ That, the Superior-Greenstone DSB rise and report from the Committee of the Whole Board Section B (Closed Session) at \_\_\_\_\_ p.m. and that this portion be open to the public.*

**16.0 Report of the Committee of the Whole Closed Section B**

- 16.1 ✓ **That**, the Superior-Greenstone DSB Committee of the Whole, In-Camera Section B (Closed) Reports be adopted including the confidential minutes from the meeting held as:  
 1. Regular Board 2020/03: February 18, 2020

[\(Attached\)](#)

- 16.2 Other Recommendations from Committee of the Whole Closed Session  
 (This section may be used as required coming out of closed session)

✓ **That**, the Superior-Greenstone DSB adopt the following recommendations as related to the confidential reports, which include:

- (list motions here which may apply)

**17.0 Adjournment**

✓ **That**, the Superior-Greenstone DSB 2020/03 Regular Board Meeting, Tuesday, February 18, 2020 adjourn at \_\_\_\_\_, p.m.

<b><u>2020 - Board Meetings</u></b>		
<i>Designate Site: Marathon Board Meeting Room / Time 6:30 p.m.</i>		
Monday, April 20, 2020		
Monday, May 4, 2020 <i>*Special Board Meeting</i>	Monday, May 25, 2020 <i>*Designate Site: Marjorie Mills Public School</i>	Monday, June 8, 2020 <i>*Special Board Meeting</i>
Monday, June 22, 2020	Monday, July 20, 2020	Monday, August 24, 2020
Monday, September 28, 2020	Monday, October 19, 2020 <i>*Designate Site: SGDSB Learning Centre</i>	Monday, November 16, 2020
Monday, November 30, 2020 (1:00 p.m.) <i>*Designate Site: Board Office with tour of Marathon High School</i>		

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Regular Board Meeting 2020/04**

Committee of the Whole Board: Closed Session.

Monday, March 30, 2020

Videoconference and Teleconference

**A G E N D A**

**Board Chair:** Pinky McRae

VC Sites: *Closed*

**Director:** Nicole Morden Cormier

Recorder: G. Christianson

PART II: Committee of Whole Board – Closed

Section (B): *In-Camera TBD.*

- 1.0 Disclosure of Interest: re Closed Session (P. McRae)
- 2.0 Approve Agenda: Committee of the Whole In-Camera (Closed) (P. McRae)
- 3.0 In-Camera (closed) Meeting Minutes
  - 1. Regular Board Meeting 2020-03: February 18, 2020 ([Attached](#))
- 4.0 Update (M. Paris / C. Tsubouchi)
- 5.0 Personnel Item A (N. Morden Cormier)
- 6.0 Personnel Item B (C. Tsubouchi/ W. Goodman)
- 7.0 Personnel Item C (N. Morden Cormier)



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

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### Regular Board Meeting 2020/03

### MINUTES

Tuesday, February 18, 2020 – 6:30 p.m.

Designated Site: SGDSB Learning Centre, 46 Salls Street, Red Rock, Ontario

#### Videoconference Site Locations

Superior-Greenstone District School Board(SGDSB) ..... 12 Hemlo Drive, Marathon, ON  
 Manitowadge High School .....(MNHS) .....200 Manitou Road W., Manitowadge, ON  
 Lake Superior High School .....(LSHS) .....Hudson Drive, Terrace Bay, ON  
 SGDSB Learning Centre .....(SGDSBLC) .....46 Salls Street, Red Rock, ON  
 Geraldton Composite High School .....(GCHS) .....500 Second Street West, Geraldton, ON

**Board Chair:** Pinky McRae

**Director:** Nicole Morden Cormier

VC Sites: Board Office / GCHS / MNHS / LSHS / SGDSBLC

Recorder: G. Christianson

PART I: Regular Board Meeting

Section (A): – (open to public): 6:30 p.m.

PART II: Committee of the Whole Board

Section (B) In-Camera: – (closed to public) 8:02 p.m.

#### 1.0 Roll Call

<u>Trustees</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)										
	OS	TC	VC	A	R	OS	TC	VC	A	R	
Cormier, Dr. Paul	x					Nesbitt, Jason					x
Groulx, Michael	x					Pelletier, Allison		x			
Major, Christine			x			Pristanski, Kal				x	
Mannisto, Mark			x			Rathwell, Stephanie (Student)					x
McIntyre, Margaret		x				Schwantz, Sydney (Student)					x
McRae, Pauline (Pinky)			x								

<u>Board Administrators</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Morden Cormier, Nicole: <i>Director of Education</i>	x				
Tsubouchi, Cathy: <i>Superintendent of Business</i>			x		
Bishop, Charlie: <i>Superintendent of Education</i>	x				
Goodman, William: <i>Superintendent of Education</i>	x				
Harris, Brent: <i>Manager of Financial Services</i>			x		
Paris, Marc: <i>Manager of Plant Services/Transportation</i>			x		
Demers, Linda: <i>Coordinator of Business Services</i>					x
Nault, Denis: <i>Manager of Human Resources</i>			x		
Lucas, Jay: <i>Coordinator of Information Technology Services</i>	x				
Renaud, Deana: <i>Mental Health Manager</i>	x				
Christianson, GerriLynn: <i>Administrative Assistant to Director/Communications</i>			x		

**2.0 Regular Meeting Call to Order****26/20**

Moved by: Trustee M. Groulx

Second: Trustee M. Mannisto

✓ **That**, the Superior-Greenstone DSB Regular Board Meeting on Tuesday, February 18, 2020 be called to order at 6:32 p.m.

Carried**3.0 Approval of Agenda**

The Agenda and the motion for Report No. 15: 2020/2021 School Year Calendar was amended to include the word “modified” to describe the school year calendar.

**27/20**

Moved by: Trustee M. Mannisto

Second: Trustee M. Groulx

✓ **That**, the agenda for the Superior-Greenstone DSB 2020/03 Regular Board Meeting, February 18, 2020 be accepted and approved as amended.

Carried**4.0 Disclosures of Interest re: Open Session**

There were no disclosures of interest offered at this time.

**5.0 Minutes: Board Meetings and Board Committee Meetings****5.1 Board Meetings****28/20**

Moved by: Trustee M. McIntyre

Second: Trustee C. Major

✓ **That**, the minutes of the following Board meeting be adopted:

1. Regular Board Meeting 2020/02: January 27, 2020

Carried**5.2 Board Policy Review Committee: February 4, 2020****29/20**

Moved by: Trustee C. Major

Second: Trustee M. McIntyre

✓ **That**, the Board accepts the recommendations outlined in the Board Policy Review Committee minutes of February 4, 2020 and approves as reviewed:

- P-717 Workplace Harassment & Human Rights
- P-720 Workplace Violence
- P-520 Safe Schools System Expectations
- P-606 Home/Hospital Instruction
- P-707 Employee Code of Conduct
- P-602.1 Students Acceptable Use of Technology
- P-602.2 Employee Acceptable Use of Technology

to be posted to the Board website with an implementation date of February 19, 2020, and all of which shall supersede any previous policies.

Carried**6.0 Business Arising Out of the Minutes**

Nil.

**7.0 Delegations and/or Presentations**

- 7.1 **Showcasing Learning: Cardboard Boat Races 2019/2020 - A Knightline Production by GCHS**  
 Director of Education Nicole Morden Cormier introduced the video presentation that was produced by Kiera Mannisto and Knightline Productions of Geraldton Composite High School. She noted that the video highlights the learning available to the students and the quality of their

digital editing skills that are demonstrated by the creation of the video. The video presentation showcases the Cardboard Boat Races that students from across the district competed in.

7.2 Excellence in Education: B.A. Parker Public School Presentation Entitled: Mental Wellness, A Team Approach to Student Success

Vice-Principal Heidi Cloutier of B.A. Parker Public School provided a detailed review of the mental wellness initiatives at B.A. Parker Public School that have been implemented to improve well-being for staff and students. Through staff consultation regarding the Board's Strategic Plan, the staff identified wellbeing as a focus area for their school. Through collaboration with school board resources such as the Manager of Mental Health and Indigenous Education Lead, the school has successfully implemented many wellness initiatives. These initiatives include the implementation of a daily emotional "check-in chart" for students, increased opportunities to share thoughts and feelings, the creation of a drumming club, smudging area within the school, physical breaks utilizing exercise equipment in the classroom, the creation of "relaxation corners" in all classrooms, staff training regarding the effects of trauma and increased collaboration with external health services.

**8.0 Reports and Matters for Decision**

8.1 Board Committee Reports: (Statutory / Standing / Ad Hoc)

8.1.1 Special Education Advisory Committee (SEAC)

Trustee Margaret McIntyre updated the group regarding the February 11, 2020 Special Education Advisory Committee meeting. She reviewed the committee agenda topics that included a presentation of the robotic resource named MILO, regional special education council, funds and services for students with special needs, and a presentation of materials provided by the Ministry of Education. The next SEAC meeting is scheduled for Tuesday, March 10, 2020.

8.1.2 Board Policy Review Committee (BPRC)

Trustee Margaret McIntyre provided a review of the February 4, 2020 Board Policy Review Committee meeting. The Committee reviewed several policies that have been forwarded to the board for approval as noted above. Other policies reviewed have been posted for stakeholder review. The Committee determined that the April 7, 2020 meeting is not required due to the limited number of policies that are remaining in this year's workplan for review. Therefore, the committee will meet next on June 2, 2020.

**9.0 Reports of the Business / Negotiations Committee**

*Superintendent of Business: Cathy Tsubouchi  
Business /Negotiations Chair: Mark Mannisto*

9.1 Report No. 12: 2019/2020 Interim Report No. 1

Superintendent of Business Cathy Tsubouchi provided a comprehensive review of the 2019/2020 Interim Report No. 1 that was distributed under separate cover. She advised that this is the first interim financial report for this period, covering from September 2019 to November 2019. The budget changes reflect the increase student enrollment of approximately 30 students, staffing changes and classroom expenditures.

**10.0 Reports of the Director of Education**

*Director of Education: Nicole Morden Cormier*

10.1 Report No. 13: Director's Monthly Report – February 2020

Director of Education N. Morden Cormier provided a review of the provided report that outlined the many positive activities happening in our schools.

10.2 Report No. 14: SGDSB Communications Plan

N. Morden Cormier presented the report regarding the Superior-Greenstone District School Board Communication Plan. She noted that the plan is complete and soon senior administration will be



completing a roll out of plan within the organization to ensure staff are aware of the communication goals and strategies. The Communication Plan focuses on the enhancement of current best practices, training, application of new initiatives and the overall improvement of internal and external communications.

10.3 Report No. 15: Proposed School Year Calendar 2020/2021

N. Morden Cormier presented the proposed modified school year calendar for 2020/2021. She provided a review of the consultation process undergone with internal and external stakeholders such as staff, students, parents, community partners and our coterminous boards.

**30/20**

*Moved by: Trustee M. Mannisto*

*Second: Trustee M. Groulx*

✓ **That**, the Superior-Greenstone DSB having received Report No. 15: 2020/2021 School Year Calendar, accepts the proposed Modified Calendar, and that, Administration is directed to forward the proposed Modified Calendar to the Ministry of Education for its approval.

Carried

**11.0 Reports of the Education Committee**

*Superintendent of Education: Charlie Bishop*

*Superintendent of Education: Will Goodman*

*Education Chair: Margaret McIntyre*

11.1 Report No. 16: Numeracy Portfolio for 2019/2020: An Overview

Numeracy Lead Kathleen Schram provided a presentation regarding her portfolio. As outlined in the report, the numeracy team is the same as last year. The staff are supporting the implementation of the math goals through enhancing our culture of collaborative learning. The report highlighted the work that is being done to ensure numeracy practices are current, that practices are in-line with Ministry expectations and discussed the system wide Professional Development day dedicated to numeracy.

11.2 Report No. 17: Mental Health Portfolio Update

Mental Health Manager Deana Renaud provided a review of her report. She outlined the advanced position our school board is in with regards to its implementation of Mental Health initiatives. The report highlighted the hiring of mental health workers for some of our high schools, the integration of wellness into the curriculum, the implementation of trauma informed practices, data collection and the evidence-based practice approach.

**12.0 New Business**

*Board Chair: Pinky McRae*

12.1 Board Chair

12.1.1 Correspondence: Waterloo DSB

The correspondence was reviewed and received as information.

12.1.2 Canadian School Board Association 2020 Annual Congress

Board Chair P. McRae provided a review of the application submitted by Trustee Paul Cormier to attend the Canadian School Board Association 2020 Annual Congress in Banff Alberta on July 2-5, 2020. As per procedure, the application was received as the conference is out of province and is not an OBSBA sponsored event. The Trustees discussed the travel budget available annually for conference attendance. Trustees expressed their support for P. Cormier's attending the event.

**31/20**

*Moved by: Trustee M. Groulx*

*Second: Trustee M. McIntyre*

✓ **That**, the Superior-Greenstone DSB approve the Attendance of Trustee Paul Cormier at the Canadian School Board Association 2020 Annual Congress in Banff, Alberta on July 2-5, 2020.

Carried

12.2 Trustee Associations and Other Boards

12.2.1 Report No. 18: Public Education Symposium 2020

P. McRae provided a brief review of the written report provided regarding the Public Education Symposium attended in January 2020.

12.3 Trustee Activities  
Nil.

12.4 Future Board Meeting Agenda Items  
Nil.

12.5 Board Meeting Evaluation  
P. McRae advised that not all Board Meeting Evaluation forms were received. Trustees requested that the form be made electronic. The Director will review this and send out the revised format prior to the next meeting.

**13.0 Notice of Motion**  
Nil.

**14.0 Observer Comments**  
Nil.

PART II: Committee of the Whole Board

Section (B) In-Camera: – (closed to public) 8:02 p.m.

**15.0 Committee of the Whole Board (In-Camera Closed)**

15.1 Agenda: Committee of the Whole Board – Closed

**32/20**

Moved by: Trustee M. Mannisto

Second: Trustee M. Groulx

✓ **That**, the Superior-Greenstone DSB go into a Committee of the Whole Board Section B (Closed Session) at 8:02 p.m. and that this portion be closed to the public.

15.2 Rise and Report from Closed Session

**33/20**

Moved by: Trustee M. Groulx

Second: Trustee C. Major

✓ **That**, the Superior-Greenstone DSB rise and report from the Committee of the Whole Board Section B (Closed Session) at 8:24 p.m. and that this portion be open to the public.

**16.0 Report of the Committee of the Whole Closed Section B**

16.1 **34/20**

Moved by: Trustee M. Groulx

Second: Trustee C. Major

✓ **That**, the Superior-Greenstone DSB Committee of the Whole, In-Camera Section B (Closed) Reports be adopted including the confidential minutes from the meeting held as:

1. Regular Board 2020/02: January 27, 2020

16.2 Other Recommendations from Committee of the Whole Closed Session  
Nil.

**17.0 Adjournment**

**35/20**

Moved by: Trustee M. Mannisto

Second: Trustee M. Groulx

✓ **That**, the Superior-Greenstone DSB 2020/03 Regular Board Meeting, Tuesday, February 18, 2020 adjourn at 8:25, p.m.

<b><u>2020 - Board Meetings</u></b>		
<i>Designate Site: Marathon Board Meeting Room / Time 6:30 p.m.</i>		
Monday, March 30, 2020	Monday, April 20, 2020	
Monday, May 4, 2020 <i>*Special Board Meeting</i>	Monday, May 25, 2020 <i>*Designate Site: Marjorie Mills Public School</i>	Monday, June 8, 2020 <i>*Special Board Meeting</i>
Monday, June 22, 2020	Monday, July 20, 2020	Monday, August 24, 2020
Monday, September 28, 2020	Monday, October 19, 2020 <i>*Designate Site: SGDSB Learning Centre</i>	Monday, November 16, 2020
Monday, November 30, 2020 (1:00 p.m.) <i>*Designate Site: Board Office with tour of Marathon High School</i>		

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Regular Board Meeting 2020/03**

Committee of the Whole Board: Closed Session.

Tuesday, February 18, 2020

Designated Site: Board Office, 12 Hemlo Drive, Marathon, ON

**TOPICS**

<b>Board Chair:</b> Pinky McRae	<b>Director:</b> Nicole Morden Cormier
VC Sites: Board Office / GCHS / MNHS / SGDSBLC	Recorder: G. Christianson

PART II: Committee of Whole Board – Closed	Section (B): In-Camera 8:02 p.m.
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- 1.0 Disclosure of Interest: re Closed Session
- 2.0 Approve Agenda: Committee of the Whole In-Camera (Closed)
- 3.0 In-Camera (closed) Meeting Minutes
  - 1. Regular Board Meeting 2020-02: January 27, 2020
- 4.0 Personnel Item A
- 5.0 Personnel Item B
- 6.0 Project Update
- 7.0 Personnel Item C

**Regular Board Meeting 2020-03**

Tuesday, February 18, 2020

**MINUTES**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020

\_\_\_\_\_ SECRETARY

\_\_\_\_\_ CHAIR

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**  
*"Inspiring Our Students to Succeed and Make a Difference"*

**Report No:** 19  
**Date:** March 30, 2020

**TO:** Chair and Members of the  
Superior-Greenstone District School Board

**FROM:** Stephanie Rathwell and Sydney Schwantz, Student Trustees

**SUBJECT:** Student Trustee Report: March 2020

**STRATEGIC  
PRIORITY:** Stewardship

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**Background Information**

As part of the recent job actions, teachers have not been able to supervise the past few Student Senate meetings. We have used our EDSBY platform to connect with a few of the students and plan alternate Skype meetings with every school. Our hope is that the Senators do not lose motivation because of the long break from our meetings.

On February 20th, we travelled to Ottawa for OSTA-AECO's Board Council Conference. During our time in Ottawa we connected with many other Student Trustees. We gave our opinions on relevant topics such as e-learning and education in the north. We also had an opportunity to explain the layout of a videoconference classroom to the entire Public Board Council.

Another activity we participated in was the Northern Region Board breakouts which gave us the opportunity to connect with other Student Trustees from northern boards. We discussed internet access in our communities, the representation and voice of indigenous students, climatic issues, and hardships we face as Student Trustees related to population.

During our time at OSTA we were able to help OPHEA (Ontario Physical and Health Education Association) develop a concussion module for students in grades 5-12. We all appreciated the action of OPHEA coming to OSTA to work with us, ensuring student voice would be heard in the module that is being released in September.

**Current Situation**

In attempts to maintain motivation within the Student Senate, we are searching for alternatives to the Student Senate meetings. Starting Monday, March 23rd we will be posting in EDSBY two times every week. The first post will be something inspiring to motivate the Senators; such as a quote. The second post will be a small activity or challenge that they can complete within the EDSBY group. We are hoping they will use these posts as ways to connect with each other and to promote positive relationships within our schools.

**Next Steps**

The student trustee elections are quickly approaching us. This year, we want to persuade as many students to apply for the position as possible. To put this plan into action, we have decided to create a video promoting the life of a student trustee. This video will include the responsibilities and guidelines to being a student trustee, as well as the beneficial aspects of the position. We are hoping a personal and empowering video will strongly connect with students and make them feel more included in the election process.

We have begun planning our 2nd annual June Celebration. One of our goals for this year's conference is to ensure everybody feels as accomplished and proud of the Senate as we do. Thus far, we have discussed a few icebreaker games and leadership activities for the conference. Some of these activities include outdoor activities (weather permitting) and a leadership bingo created by us. We also discussed the idea of having each school bring a student who is interested in joining their Senate next year. Lastly, we want every student to be able to have the spotlight, so we want to allow each school to present something they are proud of doing this year. Along with that, students should explain how they made this happen and any challenges they went through. Overall, we are eager to reunite with everyone and celebrate our accomplishments, despite the struggle with having our Senate meetings.

**Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 19, Student Trustee Report: March 2020, for information.*

Respectfully submitted by:

Stephanie Rathwell  
Student Trustee

Sydney Schwantz  
Student Trustee

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**  
*"Inspiring Our Students to Succeed and Make a Difference"*

**REPORT NO.:** 20  
**Date:** March 30, 2020

**TO:** Chair and Members of Superior-Greenstone DSB  
**FROM:** Margaret McIntyre, Chair of the Audit Committee  
**SUBJECT:** Report of the Audit Committee – 2018/19 Financial Statements  
**STRATEGIC PRIORITY:** Stewardship

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The report attached as Appendix A to this report was received at the Audit Committee meeting held on March 9, 2020 and is being referred to the Board for approval. The recommendation from the Audit Committee is as follows:

*That, the Superior-Greenstone DSB Audit Committee recommends that the Superior-Greenstone DSB:*

- *accepts the 2018/2019 audited Financial Statements; and*
- *Transfer to Winning Teams/Championship Fund \$41,082.*

**Recommendation**

That, the Superior-Greenstone DSB, having received Report No. 20: Report of the Audit Committee – 2018/19 Financial Statements:

- *accepts the 2018/2019 audited Financial Statements; and*
- *Transfer to Winning Teams/Championship Fund \$41,082.*

Respectfully submitted by:

Margaret McIntyre  
Chair of the Audit Committee

Report of the Audit Committee – 2018/19 Financial Statements

Appendix A



**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD****Date:** March 9, 2020**TO:** Chair and Members of the  
Superior-Greenstone District School Board Audit Committee**SUBJECT:** 2018/2019 Financial Statements**STRATEGIC  
PRIORITY:** Stewardship**Background**

Representatives from Deloitte were at the Board Office conducting their audit during the week of December 2, 2019.

**Findings**

The 2018/2019 Financial Statements are attached for your review (6\_2A – SGDSB – 2018-19 Draft FS). The Financial Statement file includes the following statements: Consolidated Statement of Financial Position, Consolidated Statement of Financial Operations, Consolidated Statement of Change in Net Debt, Consolidated Statement of Cash Flows and the notes to the financial statements. The Trust Fund Statement is also attached for your information (6\_2B 1819 Trust Fund Statement).

The Compliance Report (6\_2C 1819 Compliance Report) is attached to this report for information. We are compliant with respect to spending on administration and governance and compliant with respect to our in-year surplus.

We have an in-year surplus of \$650,472; while our compliance-based surplus is \$233,252. The difference between these amounts is due largely to the in-year surplus for employee future benefits which is excluded from the compliance calculation. Schedule 5 (6\_2D 1819 Surplus Deficit) shows the impact of the in-year surplus on our accumulated deficit.

These financial statements make the following transfers to reserves:

<b>Transfer To</b>	Winning Teams/Championship Fund	\$41,082
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The statements are in draft form until the Board has passed a resolution to accept the statements. At that time, the auditors will release their audit report and the statements will be finalized.

In connection with the 2018/19 Financial Statements, there was no recommendation from our auditors.

**Administrative Recommendations**

That, the Superior-Greenstone DSB Audit Committee recommends that the Superior-Greenstone DSB:

- accepts the 2018/19 audited Financial Statements; and
- transfer to Winning Teams/Championship Fund \$41,082

Respectfully submitted,

Brent Harris  
Manager of Financial Services

Cathy Tsubouchi  
Superintendent of Business

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# Consolidated financial statements of Superior-Greenstone District School Board

August 31, 2019

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Draft

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# Management Report

Year ended August 31, 2019

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of the Superior Greenstone District School Board (the "Board") are the responsibility of the School 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(a) to the financial statements.

The preparation of the 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 Deloitte 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 School Board's consolidated financial statements.

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Nicole Morden-Cormier  
Director of Education  
\_\_\_\_\_, 2020

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Cathy Tsubouchi  
Superintendent of Business  
\_\_\_\_\_, 2020

## Independent Auditor's Report

To the Board of Trustees of the  
Superior-Greenstone District School Board

### Qualified Opinion

We have audited the consolidated financial statements of Superior-Greenstone District School Board (the "Board"), which comprise the consolidated statement of financial position as at August 31, 2019, and the consolidated statements of operations, change 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 (collectively referred to as the "financial statements").

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph the accompanying financial statements of the Board for the year ended August 31, 2019 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1(a) to the financial statements.

### Basis for Qualified Opinion

In common with many school boards, individual schools derive revenue from school fundraising activities held throughout the year. Adequate documentation and controls were not in place throughout the year to allow us to obtain satisfactory audit verification as to the completeness of school fundraising revenues. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the individual schools and we were not able to determine whether adjustments might be necessary to school fundraising revenue, annual surplus and cash flows from operating activities for the years ended August 31, 2019 and 2018, financial assets as at August 31, 2019 and 2018, and accumulated surplus as at September 1, and August 31, for both the 2019 and 2018 fiscal years. Our opinion for the consolidated financial statements for the year ended August 31, 2018 was modified accordingly because of the possible effects of this scope limitation.

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 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 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 qualified audit opinion.

### Emphasis of Matter

We draw attention to Note 1(a) of the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and the 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 Financial Statements

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS 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 financial statements.

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

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

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  
\_\_\_\_\_, 2020

**Superior-Greenstone District School Board**  
**Consolidated statement of financial position**  
As at August 31, 2019

	Notes	<b>2019</b>	2018
		<b>\$</b>	<b>\$</b>
<b>Financial assets</b>			
Cash		<b>171,653</b>	2,180,452
Accounts receivable	2 and 3	<b>9,044,964</b>	7,022,967
Accounts receivable - Province of Ontario capital grants	3	<b>14,389,125</b>	14,923,307
Other financial assets		<b>87,635</b>	40,580
Investments	4	<b>128,154</b>	123,748
		<b>23,821,531</b>	24,291,054
<b>Liabilities</b>			
Accounts payable and accrued liabilities		<b>2,764,299</b>	2,951,474
Deferred revenue	5	<b>2,398,332</b>	2,418,245
Deferred capital contributions	6	<b>60,893,477</b>	58,516,046
Obligation under capital leases	7	<b>170,472</b>	139,826
Net long-term debt	8	<b>11,072,544</b>	11,533,188
Retirement and other employee future benefits payable	9	<b>1,009,752</b>	1,369,253
		<b>78,308,876</b>	76,928,032
Net debt		<b>(54,487,345)</b>	(52,636,978)
Commitments and contingent liabilities	12		
<b>Non-financial assets</b>			
Tangible capital assets	15	<b>62,926,251</b>	60,549,561
Prepaid expenses and supplies		<b>160,370</b>	36,221
		<b>63,086,621</b>	60,585,782
<b>Accumulated surplus</b>	16	<b>8,599,276</b>	7,948,804

The accompanying notes are an integral part of the consolidated financial statements.

Approved on behalf of the Board

\_\_\_\_\_, Director of education

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



**Superior-Greenstone District School Board****Consolidated statement of operations**

Year ended August 31, 2019

	Notes	Budget (Note 18) \$	2019 Actual \$	2018 Actual \$
<b>Revenue</b>				
Provincial grants				
Student focused funding		<b>29,235,727</b>	<b>29,025,848</b>	27,996,565
Deferred capital contributions recognized	6	<b>4,649,860</b>	<b>5,263,370</b>	4,593,031
Other		<b>1,045,043</b>	<b>1,408,276</b>	1,382,829
Local taxation		<b>3,179,170</b>	<b>3,060,806</b>	3,045,878
School fundraising		<b>521,000</b>	<b>549,122</b>	656,844
Federal grants and fees		<b>4,279,807</b>	<b>3,954,049</b>	4,256,324
Investment income		—	<b>25,087</b>	22,542
Other revenues - School Boards		<b>280,365</b>	<b>342,074</b>	359,718
Other fees and revenue		<b>346,018</b>	<b>808,603</b>	2,506,787
		<b>43,536,990</b>	<b>44,437,235</b>	44,820,518
<b>Expenses</b>				
Instruction	10	<b>28,201,162</b>	<b>27,798,148</b>	27,192,017
Administration		<b>2,947,002</b>	<b>3,121,486</b>	3,149,138
Transportation		<b>1,722,445</b>	<b>1,774,154</b>	1,774,310
School operations/pupil accommodation		<b>9,890,945</b>	<b>10,507,226</b>	9,792,137
School funded activities		<b>488,000</b>	<b>500,534</b>	664,187
Other		<b>176,598</b>	<b>85,215</b>	165,753
		<b>43,426,152</b>	<b>43,786,763</b>	42,737,542
Annual surplus		<b>110,838</b>	<b>650,472</b>	2,082,976
Accumulated surplus, beginning of year		<b>7,948,804</b>	<b>7,948,804</b>	5,865,828
<b>Accumulated surplus, end of year</b>		<b>8,059,642</b>	<b>8,599,276</b>	7,948,804

The accompanying notes are an integral part of the consolidated financial statements.

**Superior-Greenstone District School Board**  
**Consolidated statement of change in net debt**  
Year ended August 31, 2019

	Notes	<b>2019</b>	2018
		<b>\$</b>	<b>\$</b>
<b>Annual surplus</b>		<b>650,472</b>	2,082,976
Acquisition of tangible capital assets	15	<b>(7,640,801)</b>	(7,008,217)
Amortization of tangible capital assets	15	<b>5,264,111</b>	4,593,771
Acquisition of prepaid expenses and supplies		<b>(160,370)</b>	(36,221)
Use of prepaid expenses and supplies		<b>36,221</b>	24,386
		<b>(2,500,839)</b>	(2,426,281)
Change in net debt		<b>(1,850,367)</b>	(343,305)
Net debt, beginning of year		<b>(52,636,978)</b>	(52,293,673)
<b>Net debt, end of year</b>		<b>(54,487,345)</b>	(52,636,978)

The accompanying notes are an integral part of the consolidated financial statements.

Draft

**Superior-Greenstone District School Board****Consolidated statement of cash flows**

Year ended August 31, 2019

	Notes	2019 \$	2018 \$
<b>Operating activities</b>			
Annual surplus		<b>650,472</b>	2,082,976
Items not involving cash			
Amortization	15	<b>5,264,111</b>	4,593,771
Deferred capital contributions recognized	6	<b>(5,263,370)</b>	(4,593,031)
Changes in non-cash assets and liabilities			
Accounts receivable		<b>(2,021,997)</b>	105,574
Other financial assets		<b>(47,055)</b>	(40,580)
Accounts payable and accrued liabilities		<b>(187,175)</b>	(1,513,501)
Deferred revenue - operating		<b>(287,267)</b>	276,595
Retirement and other employee future benefits payable		<b>(359,501)</b>	(330,269)
Prepaid expenses and supplies		<b>(124,149)</b>	(11,835)
		<b>(2,375,931)</b>	569,700
<b>Capital activity</b>			
Acquisition of tangible capital assets	15	<b>(7,640,801)</b>	(7,008,217)
<b>Investing activity</b>			
Increase in investments		<b>(4,406)</b>	(1,347)
<b>Financing activities</b>			
Capital grant contributions	6	<b>7,640,801</b>	7,008,217
Obligation under capital lease incurred		<b>122,129</b>	—
Change in accounts receivable			
- Province of Ontario capital grants		<b>534,182</b>	944,583
Change in deferred revenues - capital		<b>267,354</b>	379,406
Debt principal repaid		<b>(460,644)</b>	(441,796)
Repayment of obligations under capital lease		<b>(91,483)</b>	(59,119)
		<b>8,012,339</b>	7,831,291
Net change in cash		<b>(2,008,799)</b>	1,391,427
Cash, beginning of year		<b>2,180,452</b>	789,025
<b>Cash, end of year</b>		<b>171,653</b>	2,180,452

The accompanying notes are an integral part of the consolidated financial statements.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2019

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**1. Significant accounting policies**

The consolidated financial statements of the Superior-Greenstone District School Board (the "Board") are prepared by management in accordance with the basis of accounting described below.

Significant accounting policies adopted are as follows:

*(a) Basis of accounting*

The consolidated financial statements have been prepared in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11, Accounting Policies and Practices Public Entities ("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 (the "Province"). A directive was provided by the Ontario Ministry of Education (the "Ministry") within memorandum 2004:B2 requiring school boards to adopt Canadian Public Sector Accounting Standards ("PSAS") 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. 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 consolidated 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 PSAS which requires that:

- Government transfers, including amounts previously recognized as tax revenues, 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 PSAS 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 Canadian PSAS PS3100; and
- Property taxation revenue be reported as revenue when received or receivable in accordance with PSAS PS3510.

As a result, revenue recognized in the consolidated statement of operations and certain related deferred revenues and deferred capital contributions would be recorded differently under PSAS.

*(b) Reporting entity*

The consolidated financial statements reflect the assets, liabilities, accumulated surplus, revenues, expenses and annual surplus of the reporting entity. The reporting entity comprises all organizations accountable for the administration of their financial affairs and resources to the Board and which are controlled by the Board.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2019

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**1. Significant accounting policies (continued)**

*(b) Reporting entity (continued)*

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

All material interdepartmental and inter-entity transactions and balances between these organizations are eliminated on consolidation.

*(c) Trust funds*

Trust funds and their related operations administered by the Board amounting to \$270,088 (\$258,241 in 2018), have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations, as they are not controlled by the Board.

*(d) 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 will be recognized as revenue in the fiscal year the related qualifying expenses are incurred or services are performed.

*(e) Deferred capital contributions*

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

- (i) Government transfers received or receivable for capital purpose;
- (ii) Other restricted contributions received or receivable for capital purpose; and
- (iii) Amounts previously recognized as property taxation revenues which were historically used to fund capital assets.

*(f) Retirement and other employee future benefits*

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include health and dental, retirement gratuity, worker's compensation, non-vesting accumulating sick leave, and early retirement incentive plan. The Board has adopted the following policies with respect to accounting for these employee benefits.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2019

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**1. Significant accounting policies (continued)**

*(f) Retirement and other employee future benefits (continued)*

As part of ratified labour collective agreements for unionized employees that bargain centrally and ratified central discussions with the principals and vice-principals associations, the following Employee Life and Health Trusts (ELHTs) were established in 2016-17: ETFO, OSSTF, and OSSTF-EW. The ELHTs provide health, life and dental benefits to teachers (excluding daily occasional teachers), education workers (excluding daily occasional teachers), educational workers, other school board staff and retired individuals up to a school board's participation date in the ELHT. These benefits are being provided through a joint governance structure between the bargaining/employee groups, school board trustees associations and the Government of Ontario. Starting June 1, 2017, the Board is no longer responsible to provide certain benefits to ETFO, OSSTF, and OSSTF-EW. Upon transition of the employee groups' health, dental and life benefit plans to the ELHT, school boards are required to remit a negotiated amount per full-time equivalency (FTE) on a monthly basis. Funding for the ELHTs is based on the existing benefits funding embedded within the Grants for Student Needs (GSN) and additional ministry funding in the form of a Crown contribution and Stabilization Adjustment.

The Board continues to provide health, dental and life insurance benefits for retired individuals and the following employee groups: CEWAO(APPSP) and non-unionized employees including principals, vice principals, and continues to have a liability for payment of benefits for those who are on long-term disability and for some who are retired under these plans.

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

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, insurance and health care cost trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities are 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 future actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.
- (ii) For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for life insurance, dental and health care benefits for certain employees on disability leave, 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.
- (iii) Actuarial gains and losses related to obligations for long-term disability are amortized over the expected average service life of the employee group.
- (iv) The Board's contributions to multi-employer defined benefits pension plans, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are recorded in the period in which they become payable.
- (v) The costs of insured benefits for active employees reflected in these consolidated financial statements are the Board's portion of insurance premiums owed for coverage of employees during the period.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**

August 31, 2019

**1. Significant accounting policies (continued)**

*(g) Tangible capital assets*

Tangible capital assets are recorded at historical cost less accumulated amortization. Historical cost includes amounts that are directly attributable to acquisition, design, construction, development or betterment of the asset, 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.

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

Asset class	Estimated useful life in years
Land improvements	15
Buildings and building improvements	40
Portable structures	20
Other buildings	20
First-time equipping of schools	10
Furniture	10
Equipment	5-15
Leased equipment	Over lease term
Computer hardware	5
Computer software	5
Vehicles	5-15

Assets under construction and assets that relate to pre-acquisition and pre-construction costs are not amortized until the asset is available for productive use. One-half of the annual amortization is charged in the year of acquisition and the year of disposal.

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

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

*(h) Government transfers*

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the year 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.

Government transfers for capital are deferred as required by Regulation 395/11, recorded as deferred capital contributions and recognized into revenue in the consolidated statement of operations at the same rate and over the same period as the tangible capital assets are amortized.

## Superior-Greenstone District School Board Notes to the consolidated financial statements

August 31, 2019

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### 1. Significant accounting policies (continued)

(i) *Investment income*

Investment income earned is reported as revenue in the period earned. Investment income earned on externally restricted funds such as pupil accommodation and special education forms part of the respective deferred revenue balances.

(j) *Long-term debt*

Long-term debt includes debentures and Ontario Financing Authority ("OFA") loans which were arranged for financing the Board's capital projects or high priority renewal projects.

(k) *Budget figures*

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees ("Trustees"). The budget approved annually by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The approved operating budget for 2018-2019 is reflected on the consolidated statement of operations. The budget was approved on July 16, 2018.

(l) *Property tax revenue*

Under PSAS, 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. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Grants.

(m) *Use of estimates*

The preparation of financial statements in conformity with the basis of accounting described in Note 1(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from these estimates. Estimates are reviewed periodically by management, and, as adjustments become necessary they are reported in the period in which they became known. Accounts subject to estimates include allowance for doubtful accounts receivable, accrued liabilities, retirement and other employee future benefits payable, useful lives of tangible capital assets and the recognition of deferred amounts related to capital contributions.



**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2019

**2. Accounts receivable**

Accounts receivable include tuition fees receivable from the First Nations as follows:

	Balance at August 31, 2018 \$	Invoices \$	Payments \$	Balance at August 31, 2019 \$
Aroland First Nation	846,776	<b>595,527</b>	<b>(1,443,318)</b>	<b>(1,015)</b>
Biinjitwaabek First Nation	94,835	<b>156,563</b>	<b>(167,687)</b>	<b>83,711</b>
Eabametoong First Nation	(118)	<b>118</b>	<b>—</b>	<b>—</b>
Ginoogaming First Nation	1,916,139	<b>703,831</b>	<b>(265,500)</b>	<b>2,354,470</b>
Marten Falls First Nation	539,464	<b>256,194</b>	<b>(422,907)</b>	<b>372,751</b>
Pays Plat First Nations	472,836	<b>180,566</b>	<b>(291,700)</b>	<b>361,702</b>
Pic Moberg First Nation	336,721	<b>277,543</b>	<b>(619,259)</b>	<b>(4,995)</b>
Pic River First Nations	(9,372)	<b>558,787</b>	<b>(564,872)</b>	<b>(15,457)</b>
Red Rock First Nation	821,737	<b>832,427</b>	<b>(1,415,722)</b>	<b>238,442</b>
	5,019,018	<b>3,561,556</b>	<b>(5,190,965)</b>	<b>3,389,609</b>

**3. Accounts receivable – Province of Ontario**

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

The Board has reported receivables from the Province of Ontario, as Accounts receivable – Province of Ontario capital grants, of \$14,389,125 as at August 31, 2019 (\$14,923,307 in 2018) 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 of Education 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 of Education. The balance of delayed grant payments from the Government of Ontario included in Accounts receivable as at August 31, 2019 is \$3,018,299 (\$nil in 2018).

**4. Investments**

Investments are comprised of the following:

	Cost \$	2019 Market value \$	Cost \$	2018 Market value \$
Guaranteed investment certificates	<b>128,154</b>	<b>128,154</b>	123,748	123,748

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2019

**5. Deferred revenue**

Revenues received and 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, 2019 is comprised of:

	Balance at August 31, 2018 \$	<b>Increase</b> \$	<b>Recognized</b> \$	<b>Balance at August 31, 2019 \$</b>
Pupil accommodation	572,806	<b>2,958,129</b>	<b>2,168,641</b>	<b>1,362,294</b>
Proceeds of disposition	570,889	<b>12,159</b>	<b>534,293</b>	<b>48,755</b>
Special education	126,988	<b>55,456</b>	<b>52,013</b>	<b>130,431</b>
Other	1,147,562	<b>5,514,197</b>	<b>5,804,907</b>	<b>856,852</b>
	<u>2,418,245</u>	<u><b>8,539,941</b></u>	<u><b>8,559,854</b></u>	<u><b>2,398,332</b></u>

**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 the asset acquired.

	<b>2019</b> \$	2018 \$
Balance, beginning of year	<b>58,516,046</b>	56,100,860
Capital grants recorded as deferred capital contributions	<b>7,640,801</b>	7,008,217
Revenue recognized during the year	<b>(5,263,370)</b>	(4,593,031)
Balance, end of year	<u><b>60,893,477</b></u>	<u>58,516,046</u>

**7. Obligations under capital leases**

The Board has obligations under various capital leases with expiries ranging from fiscal 2019/2020 to fiscal 2021/2022 and interest rates ranging from 1.51% to 2.71%. Principal and interest payments relating to capital lease obligations of \$170,472 (\$139,826 in 2018) outstanding as at August 31, 2019 are due as follows:

	Principal payment \$	Interest \$	Total \$
2019/2020	71,311	4,337	75,648
2020/2021	63,468	1,872	65,340
2021/2022	35,693	97	35,790
	<u>170,472</u>	<u>6,306</u>	<u>176,778</u>

## Superior-Greenstone District School Board Notes to the consolidated financial statements

August 31, 2019

### 8. Net long-term debt

Net long-term debt reported on the consolidated statement of financial position is comprised of the following:

	<b>2019</b>	2018
	<b>\$</b>	\$
4.56% Ontario Financing Authority, GPL 1	<b>955,115</b>	1,010,740
4.85% Ontario Financing Authority, GPL 2	<b>676,173</b>	709,806
5.01% Ontario Financing Authority, GPL 3	<b>846,663</b>	884,260
5.23% Ontario Financing Authority, GPL 4a	<b>1,773,012</b>	1,843,055
3.97% Ontario Financing Authority, GPL 4b	<b>1,235,041</b>	1,283,149
3.564% Ontario Financing Authority, GPL 4c	<b>4,782,645</b>	4,972,106
4.003% Ontario Financing Authority, GPL 4d	<b>803,895</b>	830,072
	<b>11,072,544</b>	11,533,188

On November 15, 2006, the Board entered into a loan agreement with the OFA to refinance \$1,498,725 of the GPL Phase 1 outstanding at that time. The loan is repayable by semi-annual installments of principal and interest of \$50,544 based on a 25 year amortization schedule and bears interest of 4.56%. The annual principal and interest costs will be funded by the Ministry.

On March 3, 2008, the Board entered into a loan agreement with the OFA to refinance \$970,022 of the GPL Phase 2 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$34,004 based on a 25 year amortization schedule and bears interest of 4.85%. The annual principal, interest and administration costs will be funded by the Ministry.

On March 13, 2009, the Board entered into a loan agreement with the OFA to refinance \$1,150,000 of the GPL Phase 3 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$40,944 based on a 25 year amortization schedule and bears interest of 5.01%. The annual principal, interest and administration costs will be funded by the Ministry.

On April 14, 2010, the Board entered into a loan agreement with the OFA to refinance \$2,290,309 of the GPL Phase 3 and 4 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$82,784 based on a 25 year amortization schedule and bears interest of 5.23%. The annual principal, interest and administration costs will be funded by the Ministry.

On November 25, 2011, the Board entered into a loan agreement with the OFA to refinance \$1,535,262 of the GPL Phase 4 and outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$49,288 based on a 25 year amortization schedule and bears interest of 3.97%. The annual principal, interest and administration costs will be funded by the Ministry.

On March 9, 2012, the Board entered into a loan agreement with the OFA to refinance \$5,978,491 of the GPL Phase 4 and PTR Stage 1 and 2 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$182,497 based on a 25 year amortization schedule and bears interest of 3.564%. The annual principal, interest and administration costs will be funded by the Ministry.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**

August 31, 2019

**8. Net long-term debt (continued)**

On March 12, 2014, the Board entered into a loan agreement with the OFA to refinance \$924,990 of the GPL Phase 1, 2, 3 and 4 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$29,572 based on a 25 year amortization schedule and bears interest of 4.003%. The annual principal, interest and administration costs will be funded by the Ministry.

Principal and interest payments relating to the net long-term debt of \$11,072,544 (\$11,533,188 in 2018) outstanding as at August 31, 2019 are due as follows:

	Principal	Interest	Total
	\$	\$	\$
2019/20	480,316	458,949	939,265
2020/21	500,852	438,413	939,265
2021/22	522,287	416,977	939,264
2022/23	544,664	394,601	939,265
2023/24	568,022	371,242	939,264
Thereafter	8,456,403	2,294,598	10,751,001
	<u>11,072,544</u>	<u>4,374,780</u>	<u>15,447,324</u>

**9. Retirement and other employee future benefits**

*Retirement and other employee future benefit liabilities*

	Retirement benefits	Other employee future benefits	2019 Total employee future benefits	2018 Total employee future benefits
	\$	\$	\$	\$
Accrued employee future benefit obligation	<b>1,076,783</b>	<b>104,920</b>	<b>1,181,703</b>	1,305,981
Unamortized actuarial (loss) gain	<b>(171,951)</b>	—	<b>(171,951)</b>	63,272
Accrued employee future benefit liability, end of year	<b>904,832</b>	<b>104,920</b>	<b>1,009,752</b>	1,369,253

The employee future benefits expense below excludes pension contributions to OMERS, a multi-employer pension plan, described below.

Actual benefit payments made during the year totaled \$418,711 (\$387,002 in 2018).

**Superior-Greystone District School Board**  
**Notes to the consolidated financial statements**

August 31, 2019

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

*Retirement and other employee future benefit expenses*

	<b>Retirement benefits \$</b>	<b>Other employee future benefits \$</b>	<b>2019 Total employee future benefits \$</b>	2018 Total employee future benefits \$
Current year benefit cost (recovery)	<b>30,952</b>	<b>48,035</b>	<b>78,987</b>	(3,073)
Interest on accrued benefit obligation	<b>30,862</b>	<b>4,924</b>	<b>35,786</b>	40,400
Amortization of actuarial (gain) loss	<b>3,217</b>	<b>(58,780)</b>	<b>(55,563)</b>	19,406
Employee future benefits expenses (recovery)	<b>65,031</b>	<b>(5,821)</b>	<b>59,210</b>	56,733

*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. The pension costs and obligations related to this plan are a direct responsibility of the Province. Accordingly, no costs or liabilities related to this plan are included in the Board's consolidated financial statements.

*(ii) Ontario Municipal Employees Retirement System*

All non-teaching employees of the Board are eligible to be members of OMERS, a multi-employer pension plan (the "Plan"). The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board's contributions equal the employee contributions to the plan. During the year ended August 31, 2019, the Board contributed \$659,592 (2018 - \$644,575) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

*(iii) Retirement gratuities*

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

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2019

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

*Retirement benefits (continued)*

*(iv) Retirement life insurance and health care benefits*

Retirement life insurance and health care benefits have been grandfathered to retirees who retired prior to August 31, 2013. Effective September 1, 2013, any new retiree accessing retirement life insurance and health care benefits will pay the full premiums for such benefits and will be included in a separate experience pool that is self-funded.

Employees are able to continue coverage for life insurance, dental and health care benefits after retirement until the members reach 65 years of age; however, the retirees pay a premium associated with this coverage.

*(v) Sick leave accumulations*

A maximum of 11 unused sick leave days from the current year may be carried forward into the following year only, to be used to top-up benefits received under the short term leave and disability plan in that year. The Board's liability related to compensated absences from sick leave accumulations has been reduced to a maximum of 11 unused sick leave days per eligible employee.

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, 2019 (the date at which the probabilities of usage were determined) and is based on the average daily salary and banked sick days of employees as at August 31, 2019.

*Other employee future benefits*

*(i) Workplace Safety and Insurance Board Obligations ("WSIB")*

The Board is a Schedule 1 employer under the Workplace Safety and Insurance Act (the "Act") and, as such, the Board insures all claims by its injured workers under the Act. The Board's insurance premiums for the year ended August 31, 2019 were \$48,657 (2018 - \$3,781) and are included in the Board's current year benefit costs.

*(ii) Long-term disability benefits*

The Board provides long-term disability benefits including partial salary compensation and payment of life insurance premiums and health care benefits during the period an employee is unable to work or until their normal retirement date to employees up to the transition to the ELHT or to employees who are not yet members of an ELHT. 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 accrued benefit obligations for employee future benefit plans as at August 31, 2019 are based on actuarial valuations for accounting purposes as at August 31, 2016, extrapolated to August 31, 2019. 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:

Wages and salary escalation	0%
Inflation	1.50%
Medical cost escalation	7.25% grading down by 1/4% to an ultimate rate of 4.50%
Discount rate on accrued benefit Obligations	2.00%
Dental cost escalation	3.50% grading down by 1/4% to an ultimate rate of 3.00%

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**

August 31, 2019

**10. Expenses by object**

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

	<b>Budget</b>	<b>2019</b>	2018
	\$	Actual	Actual
	\$	\$	\$
Salary and wages	25,991,973	25,758,413	25,547,319
Employee benefits	4,097,529	4,314,056	4,177,123
Staff development	969,587	577,477	655,510
Supplies and services	3,967,856	4,339,540	4,185,677
Interest	480,223	479,722	494,645
Rental expenses	79,737	6,736	2,850
Fees and contract services	2,854,613	2,738,314	2,701,798
Other	334,034	308,394	378,849
Amortization of tangible capital assets	4,650,600	5,264,111	4,593,771
	<b>43,426,152</b>	<b>43,786,763</b>	<b>42,737,542</b>

**11. Ontario School Board Insurance Exchange ("OSBIE")**

The Board participates, for its liability, property and automobile insurance, in the OSBIE, a reciprocal insurance company licensed under the Insurance Act that is funded by the member boards across Ontario. Liability insurance is available to a maximum of \$20 million per occurrence.

The ultimate premiums over a five year period are based on both the reciprocals 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 on December 31, 2021.

**12. Commitments and contingent liabilities**

The Board is committed to various operating leases for premises and equipment with expiries ranging from fiscal 2019/2020 to fiscal 2021/2022. The aggregate minimum lease payments are as follows:

	Minimum lease payments \$
2019/2020	51,680
2020/2021	50,744
2021/2022	12,925
	<u>115,349</u>

The Board has been named as the defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at August 31, 2019, therefore, no provision has been made for these claims in the consolidated financial statements. Any losses arising from these actions will be recorded in the year that the related litigation is settled or it is determined that the claim is likely and a reasonable estimate can be made.

## Superior-Greenstone District School Board Notes to the consolidated financial statements

August 31, 2019

### 13. Repayment of "55 School Board Trust" funding

On June 1, 2003, the Board received \$1,718,287 from the "55 School Board Trust" for its capital related debt eligible for provincial funding support pursuant to a 30-year agreement it entered into with the trust. The "55 School Board Trust" was created to refinance the outstanding not permanently financed ("NPF") debt of participating boards who are beneficiaries of the trust. Under the terms of the agreement, the "55 School Board Trust" repaid the board's debt in consideration for the assignment by the board to the trust of future provincial grants payable to the Board in respect of the NPF debt.

The flow-through of \$128,014 (\$128,014 in 2018) in respect of the above agreement for the year ended August 31, 2019 is not recorded in these consolidated financial statements.

### 14. Service Contracts

#### (i) CFSA Approval with the Ministry of Training, Colleges and Universities

The Board has a Service Contract/CFSA Approval with the Ministry of Advanced Education and Skills Development. One requirement of the Service Contract/CFSA Approval is the production by Management of a report which shows a summary by service of all revenues and expenditures and any resulting surplus or deficit that relates to the Service Contract/CFSA Approval.

An external audit of this report shows the Ontario Youth Apprenticeship Program ("OYAP") services to be in a break-even position as at August 31, 2019 and therefore no amounts are repayable to the Ministry of Training, Colleges and Universities.

#### (ii) CFSA Approval with the Ministry of Children, Community and Social Services

The Board has a Service Contract/CFSA Approval with the Ministry of Community and Social Services. One requirement of the Service Contract/CFSA Approval is the production by Management of a report, TPAR, which shows a summary by service of all revenues and expenditures and any resulting surplus or deficit that relates to the Service Contract/CFSA Approval. This report shows the Teacher Diagnostician services ("ISNC") services to be in a break-even position as at August 31, 2019 and therefore no amounts are repayable to the Ministry of Children, Community and Social Services.

### 15. Tangible capital assets

	Cost Balance at August 31, 2018 \$	Additions \$	Disposals, write-offs \$	Cost Balance at August 31, 2019 \$
Land	2,019,997	—	—	2,019,997
Land improvements	2,623,225	533,501	—	3,156,726
Buildings	91,632,671	6,627,047	—	98,259,718
Equipment (10 years)	2,344,844	33,242	(138,885)	2,239,201
Equipment (15 years)	274,419	154,840	—	429,259
First time equipping	1,393,916	170,042	—	1,563,958
Furniture	10,874	—	—	10,874
Computer hardware	631,897	—	(72,609)	559,288
Vehicles-<1 ton	79,241	—	—	79,241
Capital leases - other	354,064	122,129	—	476,193
	101,365,148	7,640,801	(211,494)	108,794,455



**Superior-Greystone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2019

**15. Tangible capital assets (continued)**

			Accumulated amortization	August 31, 2019	August 31, 2018
Balance at August 31, 2018	Amortization	Disposals, write-offs	Balance at August 31, 2018	Net book value	Net book value
\$	\$	\$	\$	\$	\$
Land	—	—	—	2,019,997	2,019,997
Land improvements	1,773,727	419,299	—	963,700	849,498
Buildings	36,820,134	4,236,758	—	57,202,826	54,812,537
Equipment (10 years)	1,178,333	229,202	(138,885)	970,551	1,166,511
Equipment (15 years)	85,986	25,980	—	317,293	188,433
First time equipping	377,132	147,894	—	1,038,932	1,016,784
Furniture	8,155	1,087	—	1,632	2,719
Computer hardware	318,105	119,119	(72,609)	194,673	313,792
Vehicles-<1 ton	49,525	15,848	—	13,868	29,716
Capital leases - other	204,490	68,924	—	202,779	149,574
<b>40,815,587</b>	<b>5,264,111</b>	<b>(211,494)</b>	<b>45,868,204</b>	<b>62,926,251</b>	<b>60,549,561</b>

**16. Accumulated surplus**

Accumulated surplus consists of the following:

	2019 \$	2018 \$
Invested in tangible capital assets	2,019,997	2,019,997
School generated funds	368,455	319,867
Employee future benefits	(1,231,923)	(1,600,562)
Interest accrual	(140,780)	(140,780)
Working funds	5,879,548	5,702,366
Reserves and reserve funds	1,703,979	1,647,916
	<b>8,599,276</b>	<b>7,948,804</b>

Reserves and reserve funds set aside for specific purposes by the Board of Trustees consist of the following:

	2019 \$	2018 \$
Reserve and reserve funds		
Pupil accommodation - school renewal	160,352	160,058
Capital - equipment	50,537	49,506
Insurance	15,447	15,132
Pre-2010 benefit adjustment	1,430,358	1,417,018
Winning teams	47,285	6,202
Total reserve and reserve funds	<b>1,703,979</b>	<b>1,647,916</b>

## **Superior-Greenstone District School Board Notes to the consolidated financial statements**

August 31, 2019

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### **17. Transportation consortium**

On June 16, 2008, the East Thunder Bay Transportation Consortium was created as a Membership Agreement between the Board and Conseil scolaire de district catholique des Aurores boreales, Conseil scolaire de district du Grand Nord de l'Ontario and Superior North Catholic District School Board in order to provide common administration of student transportation in the Region. This agreement was executed in an effort to increase delivery efficiency and cost effectiveness of student transportation for each of the school boards. Under the agreement, decisions related to the financial and operating activities of East of Thunder Bay Transportation Consortium are shared. No partner is in a position to exercise unilateral control.

The Board's consolidated financial statements illustrate the Board's pro-rata share of revenues and expenses for the consortium.

### **18. Budget figures**

Budget figures have been provided for comparison purposes and have been derived from the budget approved by 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. As the Board only prepares a budget for the statement of operations, budget figures in the consolidated statement of change in net debt have not been provided.

### **19. Comparative figures**

Certain prior year figures have been reclassified to conform to the financial statement presentation adopted in the current year.

## Schedule 6 - Trust Funds Administered by the Board

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Name and Purpose of Trust Funds	Trust Fund - Opening Balance September 1	Trust Fund - Capital Received	Trust Fund - Earnings on investments	Trust Fund - Total Capital	Less: Trust Fund - Disbursements	Trust Fund - Closing Balance August 31
A. Enders (Beardmore Honour Roll Bursary)	10,198	-	216	10,414	350	10,064
A. Enders (Geraldton Honour Roll Bursary)	10,224	-	218	10,442	200	10,242
Arrive in 85 Trust	3,733	-	80	3,813	-	3,813
Dr. R. E. Laine	173	-	4	177	-	177
Geraldton Scholarship Trust Fund	14,783	10,010	237	25,030	8,650	16,380
Hargraft Trust	16,129	-	346	16,475	165	16,310
Henry Major Trust	-	-	-	-	-	-
USWA Trust	4,450	-	91	4,541	600	3,941
L. Coljak Scholarship	13,453	-	286	13,739	150	13,589
Longlac Scholarship	154,418	-	3,214	157,632	400	157,232
Stephen Peet Memorial Fund	923	-	20	943	-	943
T.L. Wasy Memorial Scholarship	3,225	-	68	3,293	200	3,093
Employee Funded Leave	19,625	8,402	539	28,566	710	27,856
Caribou Artisans Trust	4,058	-	83	4,141	500	3,641
RR Steele Trust	2,849	-	59	2,908	100	2,808
<b>Total</b>	<b>258,241</b>	<b>18,412</b>	<b>5,461</b>	<b>282,114</b>	<b>12,025</b>	<b>270,089</b>

## Schedule 6 - Trust Funds Administered by the Board

	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Name and Purpose of Trust Funds	Trust Fund - Cash	Trust Fund - Investments	Trust Fund - Other Assets	Trust Fund - Total Assets	Less: Trust Fund - Liabilities	Trust Fund - Net Assets Balance August 31, 2019
A. Enders (Beardmore Honour Roll Bursary)	64	10,000	-	10,064	-	10,064
A. Enders (Geraldton Honour Roll Bursary)	242	10,000	-	10,242	-	10,242
Arrive in 85 Trust	199	3,614	-	3,813	-	3,813
Dr. R. E. Laine	177	-	-	177	-	177
Geraldton Scholarship Trust Fund	16,380	-	-	16,380	-	16,380
Hargraft Trust	1,310	15,000	-	16,310	-	16,310
Henry Major Trust	-	-	-	-	-	-
USWA Trust	3,941	-	-	3,941	-	3,941
L. Coljak Scholarship	609	12,980	-	13,589	-	13,589
Longlac Scholarship	157,232	-	-	157,232	-	157,232
Stephen Peet Memorial Fund	90	853	-	943	-	943
T.L. Wasy Memorial Scholarship	460	2,633	-	3,093	-	3,093
Employee Funded Leave	27,856	-	-	27,856	-	27,856
Caribou Artisans Trust	3,641	-	-	3,641	-	3,641
RR Steele Trust	2,808	-	-	2,808	-	2,808
<b>Total</b>	<b>215,009</b>	<b>55,080</b>	<b>-</b>	<b>270,089</b>	<b>-</b>	<b>270,089</b>

## Compliance Report

### Administration and Governance

Gross Expenses excluding internal audit	2,927,142
Other incomes	1,012,015
Net Expenses excluding internal audit	1,915,127
Funding allocation excluding internal audit	2,339,136
Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

### Is the board in a Multi-Year recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

### Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	44,016,107
	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	0
1.1.1		
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	43,782,855
1.3	In-year surplus/(deficit) for compliance purposes .....Item 1.1 - item 1.1.1 - Item 1.2	233,252
		COMPLIANT / CONFROME
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.	

### Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	32,070,238
1.6	1% of item 1.5	320,702
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	7,350,280
1.8	Lesser of item 1.6 and item 1.7	320,702
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below.	COMPLIANT / CONFROME

### Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	320,702
		COMPLIANT / CONFORME
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance	

## Schedule 5 - Detail of Accumulated Surplus/(Deficit)

		Accumulated Surplus (Deficit) - Balance at September 1	Transfer to Committed Capital or Committed Sinking Fund Interest Earned	Accumulated Surplus (Deficit) - In- Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
		Col. 1	Col. 2	Col. 3	Col. 4
<b>1</b>	<b>Available for Compliance - Unappropriated</b>				
1.1	Operating Accumulated Surplus	5,702,363	-	177,190	5,879,553
<b>1.2</b>	<b>Available for Compliance - Unappropriated</b>	<b>5,702,363</b>	<b>-</b>	<b>177,190</b>	<b>5,879,553</b>
<b>2</b>	<b>Available for Compliance - Internally Appropriated</b>				
2.1	Retirement Gratuities	0	-	-	0
2.2	WSIB	0	-	-	0
2.3	School Renewal (previously included in pupil accommodation debt reserve)	160,058	-	294	160,352
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	0	-	-	0
	Other Purposes - Operating:				
2.4	Winning Teams	6,203	-	41,082	47,285
2.5	Insurance	15,132	-	315	15,447
2.6	Pre-2010 Benefit Adjustment	1,417,018	-	13,340	1,430,358
2.7		0	-	-	0
2.8		0	-	-	0
2.8.1	Committed Sinking Fund interest earned	0	-	0	0
2.8.2	Committed Capital Projects	0	-	-	0
	.....from Schedule 5.5				
	Other Purposes - Capital:				
2.9	Equipment	49,506	-	1,031	50,537
2.10		0	-	-	0
2.11		0	-	-	0
2.12		0	-	-	0
2.13		0	-	-	0
<b>2.14</b>	<b>Available for Compliance - Internally Appropriated</b>	<b>1,647,917</b>	<b>-</b>	<b>56,062</b>	<b>1,703,979</b>
<b>3</b>	<b>Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)</b>	<b>7,350,280</b>	<b>-</b>	<b>233,252</b>	<b>7,583,532</b>
<b>4</b>	<b>Unavailable for Compliance</b>				
4.1	Employee Future Benefits - retirement gratuity liability	-1,134,061		252,014	-882,047
4.1.2	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-466,502		116,626	-349,876
4.1.3	Employee Future Benefits - other than retirement gratuity	0		-	0
4.2	Interest to be Accrued	-140,780		0	-140,780
4.4	School Generated Funds	319,866	-	48,589	368,455
4.7	Revenues recognized for land	2,019,998	-	0	2,019,998
4.8	Liability for Contaminated Sites	-		-	-
<b>4.9</b>	<b>Total Accumulated Surplus (Deficit) Unavailable for Compliance</b>	<b>598,521</b>	<b>-</b>	<b>417,229</b>	<b>1,015,750</b>
<b>5</b>	<b>Total Accumulated Surplus (Deficit)</b>	<b>7,948,801</b>	<b>-</b>	<b>650,481</b>	<b>8,599,282</b>

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**  
*"Inspiring Our Students to Succeed and Make a Difference"*

**Report No:** 21  
**Date:** March 30, 2020

**TO:** Chair and Members of the  
Superior-Greenstone District School Board

**FROM:** Margaret McIntyre, Chair of the Audit Committee

**SUBJECT:** Report of the Audit Committee – March 9, 2020

**STRATEGIC  
PRIORITY:** Stewardship

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The Audit Committee met on Monday, March 9, 2020 at which Margaret McIntyre was re-elected Chair of the committee.

The Audit Committee recommends approval of the following:

1. The Treasurer Report on Investments at August 31, 2019. (Attached – Appendix A)
2. The Audit Committee also recommends approval of the 2018/19 Financial Statements which are attached to this agenda as a separate report.

**Recommendations**

That, the Superior-Greenstone DSB, having received Report No. 21: Report of the Audit Committee – March 9, 2020, accepts the Treasurer Report on Investments at August 31, 2019.

Respectfully submitted by:

Margaret McIntyre  
Chair of the Audit Committee

## Report No. 21 – Appendix A

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

Date: March 9, 2019

**TO:** Chair and Members of the  
SGDSB Audit Committee

**FROM:** Cathy Tsubouchi, Superintendent of Business

**SUBJECT:** Treasurer Report on Investments at August 31, 2019

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**Background**

Each year the Board's Financial Statements contain a note that identifies the investments of the Board. The 2018/19 Financial Statements contain this investment summary in Note 4, Investments.

The following chart summarizes the temporary/short term investments that were held by Superior – Greenstone DSB as of August 31, 2019. The Board held total investments of \$128,154. These investments were made in compliance with the Ontario Regulation 41/10.

Investments held by Superior-Greenstone District School Board:

<b>Investment Type</b>	<b>Investment Date</b>	<b>Redeemable Date</b>	<b>Interest Rate</b>	<b>Anticipated Interest</b>	<b>Amount of Principal</b>
Term Deposit	September 20, 2018	September 20, 2019	2.33%	2,986.00	128,154.47
<b>Total</b>				<b>2,986.00</b>	<b>128,154.47</b>

The above does not include any investments held by Trust Funds since Trust Funds are not included in consolidated financial statements of the Board.

**Administrative Recommendation**

That, the Superior-Greenstone DSB Audit Committee recommends that the Superior-Greenstone DSB accepts the Treasurer Report on Investments at August 31, 2019.

Respectfully submitted by,  
Cathy Tsubouchi, Superintendent of Business



**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Report No: 23**  
**Date: March 30, 2020**

**TO:** Chair and Members of the Superior-Greenstone District School Board







**FROM:** Nicole Morden Cormier, Director of Education

**SUBJECT:** Director's Monthly Report: March

**STRATEGIC**

**PRIORITY:** Learning, Well-Being, Stewardship, Relationships

The following report provides examples from our schools and system of how the Multi-Year Strategic Plan is being operationalized.

	<p>On Monday, March 9th, MNHS School Council is hosted a dinner and workshop for students and families. This workshop was put on by the TBDHU. It taught us about the cultural significance of the Feast Bundle/Grandmother Bag in the Indigenous culture. During the workshop participants made a commitment to care for mother earth and protect her children and received items and resources to include in their own Feast Bundle. This is one of our PRO-Grant activities for this year. This activity operationalizes our pillar of Stewardship as we learn more about caring for the earth and Relationships, as we focus on communicating with our families and community partners.</p>	
	 <p>Students from Grades JK-Eight had the opportunity to engage in learning with representatives from Child and Community Resources in Thunder Bay. Focused on “seeing learning through the eyes of everyone”, students learned about different abilities and learning challenges children face as well as the ways in which people process information differently in our environment. The student experience through this activity aligns with the Well-being pillar within Superior-Greenstone District School Board's Strategic Plan as it supports student capacity to recognize and celebrate the importance of identity, that promotes the celebration of individual uniqueness and collective belonging.</p>	
	<p>The Marathon High School Elders-in-Residence Program is in full-swing this year, thanks to the work of Elders Rose and Garland Moses, Biigtigong Nishnaabeg Education Support Worker Vivian Michano, staff, and students. Rose and Garland have been visiting a number of students and working with them on storytelling, teachings, and cultural awareness. Rose and Garland have assisted teachers and students with cedar ties, which are now above all doorways throughout the school, and are working with the NBE3C class to start the 2020 Marathon High School Pow Wow planning! This is an example of the Well-Being pillar of our Strategic Plan as we focus on the student objectives that state, "we will recognize and celebrate the importance of identity...and collective belonging".</p> <p>Marathon High School represented our board at the Skills Ontario Provincial Cardboard Boat Race Championships in Belleville, held during the first week of March. The school fielded both a junior and a senior team. It is important to note that this event truly does help our students to exercise the six global competencies in order to learn (Student Objective from the Learning Pillar).</p>	



The Thunder Bay District Health Unit continue to support student learning in our school. This month they provided our grade 7 students a presentation on vaping and the impact on lungs. As always, their presentation was engaging and informative for our students! It is truly an example of the Partner's Objective in our Strategic Plan, as we reach out to establish mutually beneficial partnerships.



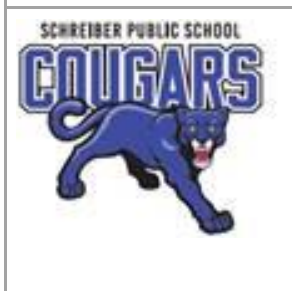
To support students in recognizing and accepting our individual uniqueness, Ms. Kauppi's HFN 20 class created personal hygiene care packages for a local agency that supports people in need. We have been collecting hotel



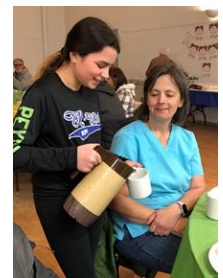
toiletries throughout the year to support others. The students organized and sorted the items into packages and wrote notes of encouragement to the recipients. We will always take new toiletries and personal hygiene products at any time! When travelling, our families kindly donate the hotel amenities provided to their rooms. Please feel free to drop off items at any time to our office! Our Stingers have big hearts.



Early Literacy is incredibly important. Our Librarian, Mrs. Cole visits the EarlyON Centre once a week to sing some Nursery Rhymes and read some books to young children and families. This is an example of how we are strengthening our relationship with our Community Partner, EarlyON.



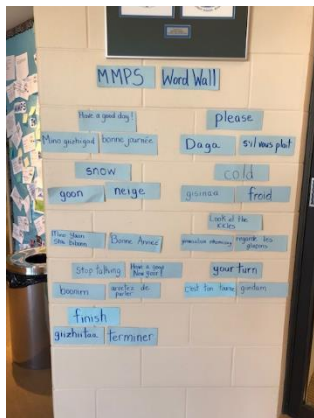
Students from SPS Kindness Club supported our Community Winter Carnival this month by volunteering to set up and serve at the Seniors Club luncheon and by hosting a book and bake sale for the Schreiber Public Library. This connects to our Stewardship pillar by providing the students with an opportunity to be leaders in their community and establish partnerships with organizations outside of our school. #SPSProud!



Students are so excited that Archery is again a part of their Physical Education Curriculum!!! We are fortunate to have Mrs. Stiles who is qualified to teach. We are hopeful that soon we will be taking on the challenge and entering NASP sponsored competitions. Connecting to our Stewardship pillar in providing opportunities within and beyond the school.



On February 18<sup>th</sup>, Nakina Public School was honoured to have the opportunity to Skype with Her Excellency the Right Honourable Julie Payette, Governor General of Canada. The students prepared questions asking about her role and her experiences in space. Such an exciting occasion for our little community of Nakina, of which Madame Payette reminded us, we are not in the “middle of nowhere”, more importantly we are in the middle of Canada! A few important pieces Madame Payette reminded students of through her answers were to always follow your dreams, to get an education, and to work hard! This connects to the staff objective within the Stewardship pillar, offering learning opportunities within and beyond the classroom and the school.



At MMPS we are recognizing and embedding the cultural language and thus, celebrating the importance of identity (Well-Being Objective) in our building through our morning announcements and cultural word wall. Each week students choose a word or phrase that they read over the daily morning announcements in Ojibway and French and then these words become part of our MMPS word wall.






BAPS is excited to begin our new lunch program. This program helps students with exceptionalities integrate during the lunch break with all students by supporting them with mentor. This mentor sets goals for each student. Goals are developed around social interactions, behaviour management, conflict resolution, self-regulation and more. This is one way that we are enacting the principles of our Student-Centered, Well-Being Theory of action, which is under the Well-Being pillar. In our first week we saw huge success as some of our students were able to eat in the same lunchroom as the other students for the first time in their schooling.



Our Alternative Education program has been a huge success since we brought it back to GCHS last year. Already, since first semester, we have exceeded our result from all of last year. Students are finding the alternative work environment more acceptable to their learning styles and for some students, this is only method to gain academic success with supports in place. This is a great example of the way that we are operationalizing our strategic plan, particularly in the area of Well-Being. The Staff Objective that requires us to “plan and implement the principals of our Student-Centered, Well-Being Theory of Action” are increasingly coming to life as we focus on the needs of our learners.

	<p>To support students and staff in recognizing, accepting and celebrating individual uniqueness, Dorion Public School highlighted Pink Shirt Day by lifting each other up. We have been highlighting a kindness challenge each day that comes from one of our students and we have been sending each other warm fuzzies when someone has done something that has a positive lasting impact on our lives. Although Pink Shirt Day was only one day, we continue to deepen our understanding and our practice of kindness towards others but also ourselves.</p>
	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">  </div> <div style="width: 45%;"> <p>The continued focus on nurturing quality thinking opportunities exemplifies the Learning Pillar of our Strategic Plan. Through a critical inquiry approach where students of all ages are encouraged to consider critical inquiry questions, we are seeing students make informed decisions based on their learning and understanding of the content. Students in the SK/1 class have been inquiring into whether our community does a good job to meet the needs of its population. Throughout their learning they regularly returned to this question and considered their critical inquiry task regularly - Create a 5-star community using our criteria that best meets the needs of our community members. The class celebrated their learning around “making a good community!” They shared their community designs with family and friends and dressed up as a person who may live and work within their towns! Another great approach to learning that incorporated experiences both inside and outside of the classroom, while also incorporating relationships and well-being.</p> </div> </div> <div style="width: 45%; margin-top: 10px;">  </div>
	<p>Support students in recognizing, accepting and celebrating individual uniqueness; build capacity for intercultural understanding, empathy and mutual respect and striving to ensure a safe a welcoming environment are all exemplified by the following examples. Paddy Dampier comes to our Friendship Room every second Thursday at lunch and drums with students. He sometimes brings other adult drummers. The students enjoy the music, and the drummers demonstrate their talents. We also have cultural support every Monday with Diana Lidemark and Sonja Belisle. They bring in food and friendship and the students spend time speaking and listening with them. Rocky Bay First Nation has supported the learning of students by purchasing laptops and a printer for the Indigenous tutor's room. The Well-Being pillar (specifically recognizing and celebrating the importance of identity; individually and collectively; striving to ensure a safe and welcoming environment for all students, staff, families and community members) was operationalized during Pink Shirt Day with the Students' Council organizing a Persian Day to support anti-bullying and bring awareness.</p>
<p>Relationships and Learning: Developmental Trauma and Trauma Informed Schools</p>	<p>We are engaged in ongoing learning on how to implement a trauma informed approach at SGDSB. We currently have a working group that is focused at developing trauma informed practices and implementing small steps in schools. We will be moving forward with a more inclusive board wide initiative. SGDSB has been asked to sit on a panel for a regional day of day of learning to discuss Trauma Informed practices. We will be discussing our important steps forward and learn from other health, justice and mental health services sectors.</p>
<p>Relationships and Well-being: Children's Mental Health Collaboration Meetings in Greenstone</p>	<p>We are currently facilitating meetings with all mental health services for Children and Youth in Greenstone. The purpose of this group is to co-construct a document that students, parents, educators and staff can utilize in the school system to better understand the services available. We are also utilizing this platform to address needs in the schools and reach out for specific intervention and programming. GCHS has participated in this meeting and will be receiving targeted prevention from NOSP and Dilico throughout March and April to meet the needs of the learners.</p>

<p>Learning: Developing Materials to Support Family Engagement in Math</p>	<p>Even though sanctions have paused much of our direct work within schools, our Numeracy Team has been using this time to work together and create some resources that will support us when things get up and running again. One of those resources is a bank of posts that we will be posting through our EDSBY platform, helping families to understand the importance of math and ways they can be supporting their children's learning outside of the classroom, highlighting the work happening within our system. This connects to and supports our partner objective within the learning pillar of developing tools to enhance family/caregiver engagement in learning.</p>
<p>Relationships &amp; Stewardship: Students Showcased Their Skills at the Provincial Cardboard Boat Race Competition</p>	<div style="display: flex; justify-content: space-between;">   </div> <p>During the first week of March, eight Marathon High School students competed in the Skills Ontario Provincial Cardboard Boat Race (CBR) Competition in Belleville. This event supports students in recognizing, accepting and celebrating individual uniqueness as teams of four work together to develop the fastest seaworthy boat that holds the most weight. Unlike the regional CBR competition, students do not know their supplies or challenge until they are announced at the beginning of the competition. Once their supplies/challenge are unveiled, students have 30 minutes to draw their boat design to scale and then 2 hours to construct their boats. Throughout the competition students independently applied their global competency skills and drew upon their strengths as they worked through the different phases of the competition. During the construction phase, students are judged on the quality of construction, planning and design, safety, teamwork, team spirit and visual appeal. SGDSB is proud of their accomplishments, as teams placed 5th and 13th respectfully within the province. Congratulations Falcons!!! This is another example of an experiential learning opportunity that promotes intentional learning which help support and celebrate identity and sense of well-being.</p> <p>In addition to the competition, students participated in many educational activities including touring parliament, an art museum, and some looked at post-secondary career options on their tour at Queen's university. Thank you to former student Courtney Wynne for showcasing the Four Directions Indigenous Centre with our students. After their competition, students celebrated by taking in a couple of quarter final men's university basketball games as part of the Final 8 National Championships at Ottawa U.</p> 
<p>Relationships: Implementing mechanisms that encourage schools to interact with other schools, communities and the global world to support student learning</p>	<div style="display: flex; justify-content: space-between;">   </div> <p>At Beardmore Public School the TELTC, Stacey Wallwin and Mrs. Girouard's JK-3 students discussed the importance of heroes in our world and we discussed how veterans helped to make our world safer. Students co-created positive messages that could be written to our Canadian Veterans as part of the Canadian Valentine's for Vets program. Each student designed and created their own Valentine's Day card and then wrote a personalized message to a Veteran. These students made a difference in the life of a Canadian Veteran with their acts of kindness, while demonstrating their literacy, communication, collaboration and creativity skills.</p>
<p>Stewardship &amp; Learning Student Success: SWAC Program (School Within a College)</p>	<p>Through our SWAC program at GCHS, we are working hard to develop learner-centered environments and pedagogy through a college-level lens that will increase the students' sense of belonging and motivation to set and meet goals suitable to their interests, strengths and chosen pathway. SWAC is new to GCHS this semester and has so far re-engaged 15 students who were not attending and saw little hope for their futures. The program aims to work towards a minimum 3-course bundle of credits with goals to inspire hope, clarity of destination, set attainable goals and experience success. At least two of the courses are necessary for acquiring their OSSD and are supported by a high school teacher (Trevor Mc Cullough) and one is a Dual Credit course - Building Skills for Success - delivered by a College Instructor from Confederation College. This college partnership provides the support for students to see themselves as college students by exposing them to the college experience: student cards, incentive programs, campus exposure, application support and with counselling to overcome any</p>

	perceived or experienced barriers. We will continue to build the flexible environment that is responsive to the changing needs of these students to ensure the success that we hope will entice others to take the risk and engage back into our programs.
Learning: Indigenous Education: Anishinabek Education System Niigaan Gdizhaami Forum	For the February Forum, titled "We are Moving Forward Together", we had superintendents and Indigenous Education Lead attend the two-day session to enhance our culture of professional, collaborative learning through a job-embedded approach. Sessions that took place enhanced our learning around the Master Education Agreement with school boards and First Nation communities particularly around student transitions, special education, and a pilot for Cultural competency training. We were also able to meet with community members from Biigtigong Nishnaabeg, Biinjitiwaabik Zaaging Anishinaabek, Pic Mobergt First Nation, and Long Lake #58 to discuss steps forward in collaboration to best meet student needs within partnering schools. We will continue to work with the Anishinabek Education system through future regional meetings.
Relationships: Positive Behaviour Support: School, Family, and Community Presentations	<p>Through collaboration with Child and Community Resources, presentations and workshops to enhance Autism awareness and understanding were provided to schools, families, and members of the public, in the communities of Marathon and Manitowadge. All students at MNPS and MTPS participated in hands-on activities that allowed them to "walk in someone else's shoes", and experience what it may be like to have visual, hearing, fine motor, gross motor, neurological and/or speech impairments.</p> <p>Supporting the needs of students with ASD intersects with family, schools, and communities. This valuable learning allows a "whole child" approach to recognizing, accepting, and celebrating individual uniqueness' of students. Next steps will include presentations in Terrace Bay/Schreiber, and Nipigon later in the month. We are hopeful that more funding will be provided to Child and Community Resources for next fiscal year, so that we can offer presentations in the remainder of our communities.</p>
Learning: Staff training and professional development related to Indigenous histories and perspectives to continue to build capacity.	As a follow up to the Culturally Responsive and Relevant Pedagogy (CCRP) inquiry in which Principals in the GCHS family of schools participated, a few Principals and system level staff have engaged in a book study of Zaretta Hammond's <i>Culturally Responsive Pedagogy and the Brain</i> . Participants have been meeting once a week to discuss a chapter at a time following a Study Guide provided by the author. Discussions have centered around creating the Ready for Rigor Framework conditions and supports that will allow students who are marginalized and often suffer oppression because of culture, language, race, and/or ethnicity to move from being dependent learners to becoming independent learners. Knowledge of the students' background and shallow and deep cultural traits are important to allow students to feel safe physically, culturally, emotionally, socially, and intellectually. In such an environment, the amygdala, the watch dog of the brain, can calm down allowing students to engage their pre-frontal cortex, the thinking part of the brain, and participate in learning in a meaningful way. The book study will wrap up the week after March break, and participants have been calling for another book to continue the learning.

### **Administrative Recommendations**

*That the Superior-Greystone DSB receive Report No. 23, Director's Monthly Report: March 2020, for information.*

Respectfully submitted by:

Nicole Morden Cormier  
Director of Education



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 24

Date: March 30, 2020

**TO:** Chair and Members of the  
Superior-Greystone District School Board

**FROM:** Nicole Morden Cormier, Director of Education

**SUBJECT:** Operationalizing the Multi-Year Strategic Plan: The Relationships Pillar Goals

**STRATEGIC PRIORITY:** Relationships

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### Background

***“Positive relationships are featured prominently in all pillars of this Strategic Plan. Positive relationships create close social bonds, which allow students to feel physically and emotionally safe, allows their brains to fully develop, enables well-being, fosters a sense of belonging and identity, and has a strong correlation to academic success.”*** (SGDSB Strategic Plan)

The Multi-Year Strategic Plan (MYSP) contains Aims that SGDSB is attempting to reach. These Aims were identified by stakeholders during the consultation phase of the MYSP creation. The degree to which these Aims will be achieved will be determined through the measure of the Metrics (through the Indicators) that have been identified as contributing to each pillar of the MYSP. During the implementation phase of the MYSP, each Objective is being operationalized through a strategy by various system staff. The success of the strategy is measured by a SMART Goal.

The 2019-2020 school year has been defined as Cycle One of the implementation of our Strategic Plan; as such, communicating the specific goals for each pillar of the plan will occur. These goals will be communicated to the system as a way of ensuring transparency, providing direction, and to motivate and give a sense of purpose to staff at every level of the organization. Year two of Cycle One will focus on reporting the degree to which we have achieved our goals, as measured by evidence of impact.

### Current Situation

The Aim of this pillar articulates our commitment to “strengthening our current relationships while fostering new partnership” (SGDSB Strategic Plan). The Relationship Pillar contains objectives that require us to make enhancements to relationships between students and other schools, their communities and the world, and to increasingly understand, accept and celebrate uniqueness. The plan seeks to improve staff relationships by working together collaboratively and in an evidence informed manner to impact learning and to increasingly value staff. We believe by striving to make enhancements to communication that our partnerships will improve and that quality relationships will lead us to an improved sense of collective identity. The following table outlines how we are operationalizing and monitoring selected objectives of the Relationships Pillar during this first cycle of implementation at the system level.

Table One: Cycle One Implementation Plans: The Relationships Pillar

Students Objective: To meet our aim, we will <b><i>implement mechanisms that encourage schools to interact with other schools, communities and the global world to support learning and well-being.</i></b>	
Department/Lead	SMART Goal
Student Success Lead	By June 2020, all 5 high schools will have implemented 75% of the identified criteria as outlined in Our Superior Approach to Transitions Timeline document as measured by and end of year audit.

Students Objective: To meet our aim, we will <b>support students in recognizing, accepting and celebrating individual uniqueness.</b>	
Department/Lead	SMART Goal
Superintendent of Education responsible for Special Education	By June 2020, 20% of students will lead the IEP meeting with staff, family and partners as measured in the IEP audit.

Staff Objective: To meet our aim, we will <b>work collaboratively through job-embedded professional learning that is supported by knowledgeable others.</b>	
Department/Lead	SMART Goal
Superintendent of Education responsible for Special Education	By June 2020, 20% of students will lead the IEP meeting with staff, family and partners as measured in the IEP audit.
School Effectiveness Lead	By June 2020, all leaders within our system will be able to provide an answer to the district wide inquiry questions, as demonstrated through their final reflections within their problem of practice.

Staff Objective: To meet our aim, we will <b>foster a collaborative, creative, solution-oriented work environment where the contributions of staff are recognized, valued and respected, and where staff strive to achieve their career aspirations.</b>	
Department/Lead	SMART Goal
Manager of Human Resources	By June 2020, all employee recognition procedures will be created as a component of the Human Resources Action Plan.

Staff Objective: To meet our aim, we will <b>promote collaborative professionalism among staff as a means of working together that involves being open, rigorous, challenging and evidence informed.</b>	
Department/Lead	SMART Goal
Superintendent of Education responsible for Special Education	By June 2020, high school transition teams will learn and implement individualized supports necessary to create seamless Transitions for all students as collected in the IEP audit (transition planning).

Partner Objective: To meet our aim, we will <b>develop strategies to enhance communication and transparency with and among staff, students, families and community partners to foster a positive sense of belonging.</b>	
Department/Lead	SMART Goal
Technology Enabled Teaching and Learning Lead	Smart Goal: By June 2020, 38% (an increase of 10%) of our parents/guardians will be actively enrolled in Edsby as measured by the data collected in Edsby and Trillium
Director of Education	By June 2020, the number of families being reached through system level learning will increase by 20% as measured through attendance at PIC, Books Study, School Council Meetings, and through accessing educational social media posts.
Manager of Mental Health	By June 2020, SGDSB will develop improved relationships with 3 agencies (Dilico, NOSP, SGCL) who support our students requiring increased supports transitioning to their post-secondary pathway as collected using the partner relationships rubric.
Indigenous Education Lead	By June 2020, 30% of schools will have enhanced understanding of the terms and conditions of the Education Service Agreements as measured by completed reports sent to partners, displaying enhanced accountability, communication and transparency with First Nation communities, which will assist in fostering a sense of belonging for Indigenous students.

Partner Objective: To meet our aim, we will <b>collaborate with our partners to meaningfully celebrate individual identity and the pursuit of a collective identity, anchored in curricular transformation.</b>	
Department/Lead	SMART Goal
Positive Behaviour Support Lead	By June 2020, the program will be accessible throughout the district for all students with ASD and their families as measured by program attendance. By June 2020 the creation of a secondary "online" component for students with ASD at the secondary level will be complete and ready for roll-out September 2020.
Indigenous Education Lead	By June 2020, 5 elementary schools will have opportunity to use and provide feedback on culturally relevant curriculum enhancements, as measured by a feedback collection tool.
Indigenous Education Lead	By June 2020, Native Language/Native Studies teachers will have met with each other for one face to face session to share curriculum resources with each other as measured through attendance at learning sessions.



**Next Steps**

When engaged in implementation, ongoing monitoring of the steps that have been taken to lead to the realization of the goal is a required step. The Director of Education will engage in this ongoing monitoring, providing guidance and feedback to staff. Mid-course corrections may be necessary as we work collaboratively to achieve our identified targets, including a re-evaluation of the identified timelines due to the current labour situation and pandemic which has restricted the learning that we have been able to formally engage in.

**Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 24, Operationalizing the Multi-Year Strategic Plan: Relationships Pillar Goals, for information.*

Respectfully submitted by:

Nicole Morden Cormier,  
Director of Education



**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**  
*"Inspiring Our Students to Succeed and Make a Difference"*

**Report No: 25**

**Date:** March 30, 2020

**TO:** Chair and Members of the  
Superior-Greenstone District School Board

**FROM:** Nancy O'Donnell, Indigenous Education Lead

**SUBJECT:** The Indigenous Education Portfolio

**STRATEGIC**

**PRIORITY:** Learning, Well-Being, Relationships, and Stewardship

**Background**

Guided by our 2018-2023 Strategic Plan and working within the four pillars of Learning, Well-Being, Relationships and Stewardship, the SGDSB Indigenous Education Initiatives strive to inspire students to succeed and make a difference. We work to achieve this vision through the implementation of the Ontario First Nation, Metis, and Inuit Education Policy Framework (2007). The two overall goals in this framework include:

- 1) to improve achievement among First Nation, Metis and Inuit students, and;
- 2) increase awareness of Indigenous cultures, histories, traditions and perspectives throughout the district.

SGDSB is also committed to meeting the recommendations of the Truth and Reconciliation Commission's *Calls to Action*, specifically those related to Education.

**Current Situation**

Currently we are working towards several main priorities:

- 1) Working collaboratively to enhance and update current Education Service Agreements (ESA) with all First Nation communities and to include the new Reciprocal Education Approach.
- 2) Working with the Indigenous Graduation Coaches to collect student data to recognize successes and areas of growth in meeting student needs.
- 3) Implementing an Indigenous Youth Council representing students from across the district to hear student voice and have input into the IEAC.
- 4) Developing curriculum enhancements to include Indigenous ways of knowing into the Grade 8 Math curriculum with School Effectiveness/Numeracy Lead and community input.
- 5) Developing curriculum enhancements at MRHS with a working group composed of school and community members.
- 6) Supporting Ojibwe Language teachers through professional collaboration and sharing of resources.

**Next Steps**

- 1) Select a pilot school with a principal and teacher to implement Indigenous ways of knowing in Mathematics.
- 2) Continue to support Native Studies teachers with collaborative professional learning.
- 3) Increase awareness of Metis and Inuit history and ways of knowing in classrooms through collaboration with Metis and Inuit organizations.
- 4) Continue to develop the Indigenous Youth Council roles and responsibilities.
- 5) Continue to support educators with resources and learning networks to enhance Indigenous content across all curricular areas.

**Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 25, The Indigenous Education Portfolio, for information.*

Respectfully submitted by:

Nicole Morden Cormier,  
Director of Education

Nancy O'Donnell,  
Indigenous Education Lead



## Proposed Amendment to the Ontario Public School Boards' Association Constitution

### For Consideration by Board of Directors at the 2020 OPSBA Annual General Meeting

- Submissions for consideration must be received at the OPSBA office by Friday, April 3, 2020. Receipt by the deadline allows time for staff and legal counsel to review the proposals and to prepare language before submission to the Board of Directors for consideration at their May 1-2, 2020 meeting.
- If the Board of Directors approves the amendment, it will then be presented at the OPSBA Annual General Meeting and require a two-thirds vote of approval by the membership in order for the change to take effect.

ORIGINATING MEMBER BOARD:

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Date: \_\_\_\_\_ Submitted By: \_\_\_\_\_ Title: \_\_\_\_\_

**(A) RATIONALE/BACKGROUND INFORMATION:**

**(B) PROPOSED CONSTITUTIONAL AMENDMENT:**



ONTARIO PUBLIC  
SCHOOL BOARDS'  
ASSOCIATION

Leading Education's Advocates

## MEMBER BOARD POLICY RESOLUTION SUBMISSIONS FOR CONSIDERATION AT THE 2020 OPSBA AGM

- In order to have policy resolutions reviewed by Executive Council (Policy Resolution Review Committee), submissions must be received at the OPSBA office by Friday, April 3, 2020.
- Resolutions submitted after Friday, April 3, 2020, but before May 1, 2020, can be included in the AGM Handbook, but will not have an opportunity to be vetted by Executive Council.
- Resolutions received after May 1 will not be published in the AGM Handbook and will need to be presented by the submitting board as a 'late resolution' from the floor of the AGM in accordance with Section 16.03 of the OPSBA Constitution and By-Laws. For further details, please refer to #7 in the Guidelines for Submitting Policy Resolutions at the AGM.

Member Board: \_\_\_\_\_

Date: \_\_\_\_\_ Submitted By: \_\_\_\_\_ Title: \_\_\_\_\_

### (A) RATIONALE/BACKGROUND INFORMATION:

In addition to the background/rationale, please be sure to include any proposed action to be taken by OPSBA.

### (B) RESOLUTION:

Be it resolved, that OPSBA...

*Please send to Jane Hayes, Executive Coordinator by fax (416) 340-7571 or e-mail [jhayes@opsba.org](mailto:jhayes@opsba.org)*

## ONTARIO PUBLIC SCHOOL BOARDS' ASSOCIATION

### **2020 GUIDELINES FOR POLICY RESOLUTION SUBMISSIONS TO THE ANNUAL GENERAL MEETING**

1. Policy resolutions should reflect the corporate position of a member school board and address issues that have provincial implications. Proposals for action by OPSBA should be clearly identified.
2. Resolution(s) should clearly indicate that they are being submitted for consideration at the Annual General Meeting (please use a policy resolution form). For clarity, it is imperative that a written rationale and any helpful background material be submitted with the resolution(s).
3. The deadline for receipt of resolutions is Friday, April 3, 2020.
4. The policy resolutions received will be reviewed on May 1 by OPSBA's Executive Council (acting as a Policy Resolutions Review Committee). The Executive Council may make recommendations to the Annual General Meeting regarding the disposition of the resolutions. Recommendations from Executive Council may suggest alternative wording, or that the resolution be referred to an appropriate work group for further review. If any action of this nature is taken, the member board submitting the resolution will be notified.
5. Proposed resolutions, together with comments and recommendations from Executive Council will be forwarded electronically to member boards for their review and consideration prior to the Annual General Meeting.
  - Resolutions received after Friday, April 3, 2020 but BEFORE May 1 will be numbered and printed in the Annual General Meeting handbook, but will not have an opportunity to be vetted by Executive Council.
6. Please note that resolutions received in the OPSBA office AFTER May 1 will not have arrived in time to be included in the Annual General Meeting handbook and must be presented to the membership following guidelines for presentation of resolutions from the floor of the AGM. In accordance with the OPSBA Constitution (Section 16.03) resolutions may also be presented directly to the AGM providing that a two-thirds majority of voting delegates are in agreement, and sufficient copies of the resolution are provided in writing for the assembly once agreement to consider the new resolution is obtained.
7. Policy resolutions referred from the Annual General Meeting to a Work Group:  
In accordance with the OPSBA Constitution (Section 16.03) any resolution referred by the AGM to a work group for study must be reported back to the membership no later than the next Annual General Meeting. The member board which originally proposed the resolution is entitled to have it submitted to a full vote of the membership at that Annual General Meeting, notwithstanding any position adopted on the resolution by the work group. Any resolutions referred from the 2019 AGM will be reported on to the originating board and to the membership at the May 2020 Board of Directors meeting.