

CARAMAT DISTRICT SCHOOL AREA BOARD

FINANCIAL STATEMENTS

AUGUST 31, 2009

PETER STETSKO

CHARTERED ACCOUNTANT

CARAMAT DISTRICT SCHOOL AREA BOARD

August 31, 2009

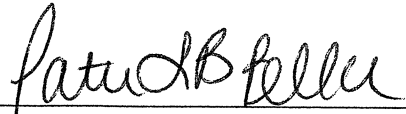
MANAGEMENT'S STATEMENT OF RESPONSIBILITY FOR FINANCIAL REPORTING

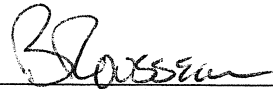
The accompanying consolidated financial statements of Caramat District School Area Board are the responsibility of the Superior-Greystone District School Board management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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

The Board meets with management and the external auditor to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by Peter Stetsko, Chartered Accountant, independent external auditor appointed by the Board. The accompanying Auditor's Report outlines his responsibilities, the scope of his examination and his opinion on the Board's financial statements.


Director of Education


Superintendent of Business

September 30, 2009

PETER STETSKO

CHARTERED ACCOUNTANT

136 NORTH McKELLAR STREET - POST OFFICE BOX 10281
THUNDER BAY, ONTARIO
P7B 6T7

AUDITOR'S REPORT

To the Trustees of the Superior-Greenstone District School Board

I have audited the consolidated statement of financial position of the Caramat District School Area Board as at August 31, 2009 and the consolidated statements of financial activities and of changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

On September 1, 2009 the Caramat District School Area Board merged with the Superior-Greenstone District School Board. The merged Board refused to provide me with a written representation letter which is required under generally accepted auditing standards. As a result, I was not able to determine whether adjustments might be necessary to the consolidated statements of financial position, financial activities and changes in financial position

In my opinion, except for the effects of adjustments, if any, which I might have determined to be necessary had I been provided with a written representation letter referred to in the preceding paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Board as at August 31, 2009 and the results of its operations and changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.



THUNDER BAY, ONTARIO
SEPTEMBER 30, 2009

PETER STETSKO, CA,
LICENSED PUBLIC ACCOUNTANT

CARAMAT DISTRICT SCHOOL AREA BOARD
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2009

	<u>2009</u>	<u>2008</u>
<u>Financial Assets</u>		
Cash and Cash Equivalents	\$ 291,027	\$ 296,969
Accounts Receivable	119,883	53,040
Investments	<u>37,683</u>	<u>31,637</u>
<u>Total Financial Assets</u>	<u>448,593</u>	<u>381,646</u>
 <u>Financial Liabilities</u>		
Accounts Payable and Accrued Liabilities	106,858	57,027
Deferred Revenue - Reserves	17,439	23,997
Deferred Revenue – Other	22,045	34,784
Employee Benefits Payable	<u>-</u>	<u>3,362</u>
<u>Total Financial Liabilities</u>	<u>146,342</u>	<u>119,170</u>
 <u>Net Financial Assets (Liabilities)</u>	 302,251	 262,476
 <u>Non-Financial Assets</u>		
Prepaid Expenses	<u>2,962</u>	<u>7,222</u>
 <u>Net Assets</u>	 <u>\$ 305,213</u>	 <u>\$ 269,698</u>
 <u>Financial Position</u>		
Reserve Fund	<u>\$ 305,213</u>	<u>\$ 273,060</u>
 <u>Total Fund Balance</u>	 <u>305,213</u>	 <u>273,060</u>
Amounts to be Recovered	<u>-</u>	<u>(3,362)</u>
 <u>Net Financial Position</u>	 <u>\$ 305,213</u>	 <u>\$ 269,698</u>

CARAMAT DISTRICT SCHOOL AREA BOARD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>2008-09</u> <u>Budget</u>	<u>2008-09</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>
<u>Revenues</u>			
Local taxation	\$ 5,458	\$ 5,449	\$ (2,817)
Provincial Grants – Grants for student needs	482,670	549,966	480,345
Provincial Grants - Other	2,281	15,650	17,066
Other Revenues – School boards	-	69	-
Other Fees & Revenue	-	29,362	35,284
Investment Income	<u>-</u>	<u>1,368</u>	<u>6,754</u>
<u>Total Revenue</u>	<u>490,409</u>	<u>601,864</u>	<u>536,632</u>
<u>Expenditures</u>			
Instruction	261,726	268,491	259,744
Administration	124,647	188,538	144,077
Transportation	-	8,250	27,500
School Operations & Maintenance	52,748	42,639	41,100
Pupil Accommodation	<u>-</u>	<u>54,171</u>	<u>31,907</u>
<u>Total Expenditures</u>	<u>439,121</u>	<u>562,089</u>	<u>504,328</u>
<u>Net Revenue (Expenditure)</u>	51,288	39,775	32,304
<u>Increase (Decrease) in Non-Financial Assets</u>			
Increase (Decrease) in Prepaid Expenses	<u>-</u>	<u>(4,260)</u>	<u>2,137</u>
Change in Net Assets (Liabilities)	51,288	35,515	34,441
<u>Financing Transactions</u>			
Increase (Decrease) in Unfunded Liabilities	<u>-</u>	<u>(3,362)</u>	<u>434</u>
<u>Change in Amounts to be Recovered</u>	<u>-</u>	<u>(3,362)</u>	<u>434</u>
<u>Change in Fund Balances</u>	51,288	32,153	34,875
Opening Fund Balances	<u>238,185</u>	<u>273,060</u>	<u>238,185</u>
<u>Closing Fund Balances</u>	<u>\$ 289,473</u>	<u>\$ 305,213</u>	<u>\$ 273,060</u>

CARAMAT DISTRICT SCHOOL AREA BOARD
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>2008-09</u>	<u>2007-08</u>
<u>Operations</u>		
Net Revenue (Expenditure)	\$ 39,775	\$ 32,304
<u>Sources and (Uses)</u>		
Decrease (Increase) in Accounts Receivable	(66,843)	935
Increase (Decrease) in Accounts Payable and Accrued Liabilities	49,831	33,550
Increase (Decrease) in Deferred Revenues - Reserves	(6,558)	(16,870)
Increase (Decrease) in Deferred Revenues - Other	(12,739)	8,068
Increase (Decrease) Employee Benefits Payable	<u>(3,362)</u>	<u>434</u>
<u>Net Increase (Decrease) in Cash from Operations</u>	<u>104</u>	<u>58,421</u>
<u>Investing</u>		
Decrease (Increase) in Investments	<u>(6,046)</u>	<u>(4,882)</u>
<u>Net Increase (Decrease) in Cash from Investing</u>	<u>(6,046)</u>	<u>(4,882)</u>
<u>Change in Cash and Cash Equivalents</u>	(5,942)	53,539
Opening Cash and Cash Equivalents	<u>296,969</u>	<u>243,430</u>
<u>Closing Cash and Cash Equivalents</u>	<u>\$ 291,027</u>	<u>\$ 296,969</u>

CARAMAT DISTRICT SCHOOL AREA BOARD
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2009

NOTE #1 Significant Accounting Policies

The consolidated financial statements have been prepared by the Management in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants.

(a) Reporting Entity

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

Consolidated Entities

- Proportionate Share of Northern School Resource Alliance (See Note #9)

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

(b) Trust Funds

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

(c) Basis of Accounting

Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are the cost of goods and services acquired in the period whether or not payment has been made or invoices received.

(d) Cash and Cash Equivalents

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

(e) Investments

Investments consist of marketable securities which are liquid short-term investments with maturities of between three months and one year at the date of acquisition, and are carried on the Statement of Financial Position at the lower of cost or market value.

(f) Capital Assets

The historical cost and accumulated depreciation of capital assets are not reported. Capital assets are reported as expenditures on the Consolidated Statement of Financial Activities in the year of acquisition (see Note #10).

(g) Deferred Revenue

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

(h) Retirement and Other Employee Future Benefits

The Board provides defined retirement and other future benefits to specified employee groups. These benefits include pension, life insurance and health care benefits, retirement gratuity, paid sick leave, worker's compensation and long-term disability benefits. The Board has adopted the following policies with respect to accounting for these employee benefits.

- (i) The costs of self insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, accumulated sick days at retirement, insurance and health care costs trends, disability recovery rates, long-term inflation rates and discount rates.

For self insured retirement and other employee future benefits that vest or accumulated over the periods of service provided by employees, such as retirement gratuities and life insurance and health care benefits for retirees, the cost

is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

For those self insured benefit obligations that arise from specific events that occur from time to time, such as obligations for worker's compensation, long-term disability and life insurance and health care benefits for those 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.

For future paid sick leave benefits from accumulated sick day banks, the cost is actuarially determined using the projected benefits method prorated on service modified to reflect the accrual and eligibility pattern of the benefit. The accrued benefit obligation is determined to be the present value of expected future cash flows resulting from future utilization of the sick bank balances as at the valuation date. Future cash flows also reflect future expected salaries and survivorship.

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

(i) Reserves and Reserve Funds

Certain amounts, as approved by the Board trustees, are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(j) Government Transfers

Government transfers, which include legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.

(k) Investment Income

Investment income earned on surplus operating funds, capital funds, reserves and reserve funds are reported as revenue in the period earned.

Investment income earned on externally restricted funds such as pupil accommodation, education development charges and special education is added to the fund balance and forms part of the respective deferred revenue balances.

(l) Budget Figures

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. Given differences between the funding model and generally accepted accounting principles for local governments established by the Public Sector Accounting Board, the budget figures presented have been adjusted to conform with this basis of accounting as it is used to prepare the financial statements. The budget figures are unaudited.

(m) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 financial statements, and the reported amounts of revenues and expenditures during the year. Actual results could differ from these estimates.

NOTE #2

Adoption of Public Sector Accounting Recommendations

Commencing in 2004, the Board adopted generally accepted accounting principles applying the local government accounting standards issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Key elements of the adoption of Public Sector Accounting Recommendations include:

- Establishing a liability on the Board's accounts for estimated employee future benefit obligations associated with retirement gratuity benefits, paid sick leave benefits, and vacation pay earned but untaken. The statement of financial activities includes the cost of providing these benefits in the period earned.
- Establishing a liability for the accrued interest obligation in respect of debenture debt obligations that arises since the last payment date and reflecting the expenditure in the statement of financial activities to show only interest expense on an accrual basis, excluding payments on account of repayment of principal.
- Reporting amounts received that are subject to restrictions arising from legislation, regulations or agreements with external parties as deferred revenues. Previously such

amounts were reported as revenues when received and accumulated in reserve funds. Amounts reported in the statement of financial activities include only revenues realized in the period expended in a manner consistent with the purpose specified.

NOTE #3 Investments

Investments consist of marketable securities are comprised as follows:

	<u>2009</u>		<u>2008</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Northern School Resource Alliance Investments	<u>\$ 37,683</u>	<u>\$ 37,567</u>	<u>\$31,637</u>	<u>\$29,503</u>

NOTE #4 Deferred Revenue

Revenues received and that have been set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the Consolidated Statement of Financial Position.

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2009 is comprised of:

	Balance	Externally Restricted	Revenue	Balance
	At Aug 31, 2008	Revenue & Investment Income	Recognized in the Period	at Aug 31, 2009
Pupil Accommodation	\$ 23,997	\$ -	\$ 23,997	\$ -
Education Development Charges	-	-	-	-
Proceeds of Disposition	-	-	-	-
Special Education	-	17,439	-	17,439
Others	-	-	-	-
	<u>\$ 23,997</u>	<u>\$17,439</u>	<u>\$ 23,997</u>	<u>\$17,439</u>

NOTE #5 Retirement and Other Employee Future Benefits

Retirement and Other Employee Future Benefit Liabilities

		<u>2009</u>		<u>2008</u>
	Retirement	Other	Total	Total
	Benefits	Employee	Employee	Employee
		Future	Future	Future
		Benefits	Benefits	Benefits
Accrued Employee Future Benefit Obligations at August 31, 2009	\$ -	\$ -	\$ -	\$ 4,558
Unamortized Actuarial Gains (Losses) at August 31, 2009	-	-	-	(1,196)
Employee Future Benefits Liability at August 31, 2009	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,362</u>

Retirement and Other Employee Future Benefit Expenses

		<u>2009</u>		<u>2008</u>
	Retirement	Other	Total	Total
	Benefits	Employee	Employee	Employee
		Future	Future	Future
		Benefits	Benefits	Benefits
Current Year Benefit Cost	\$ -	\$ 208	\$ 208	\$ 202
Interest on Accrued Benefit Obligation	-	210	210	192
Recognized Actuarial (gains) losses	-	1,196	1,196	40
Employee Contributions	-	-	-	-
Cost of (gain on) plan Termination	-	(4,976)	(4,976)	-
Recognition of unamortized actuarial losses (gains) on plan amendments	-	-	-	-
Employee Future Benefits Expenses	<u>\$ -</u>	<u>\$ (3,362)</u>	<u>\$ (3,362)</u>	<u>\$ 434</u>

As a result of the Board's merger with the Superior-Greenstone District School Board, effective September 1, 2009 (see Note #11), all employees of the Board were terminated as at August 31, 2009. The Board, therefore, has no further liability with respect to Employee Future Benefits, as the plan has effectively been terminated.

Retirement Benefits

(i) Ontario Teacher's Pension Plan

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

(ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. From January 1, 2003 to December 31, 2003, eligible employees contributed at reduced rates of up to 2.6% of earnings. Effective January 1, 2004 employee contribution rates returned to levels of up to 8.8% of earnings. The Board contributions equal the employee contributions to the plan. During the years ended August 31, 2009 and August 31, 2008, no employees were members of this plan and therefore, the Board contributed \$Nil 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 financial statements.

(iii) Retirement Gratuities

The Board does not provide retirement gratuities to its employees. However, the principal is paid an RRSP contribution by the Board on the first pay-day of the year in the amount of \$1,000.

(iv) Retirement Life Insurance and Health Care Benefits

The Board does not provide access to Board sponsored group benefit plans to retired employees.

Other Employee Future Benefits

(i) Workplace Safety and Insurance Board Obligations

The Board is a Schedule 1 employer under the Workplace Safety and Insurance 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, 2009 were \$1,734 (2008 - \$1,221) and are included in the Board's current year benefit costs. No liabilities for claims by its injured workers under the Act are included in the Board's financial statements.

(ii) Paid Sick Leave Benefits

The Board allows employees to accumulate unused sick days for future use as paid sick leave. The benefit costs and related liabilities have been actuarially determined and are included in the Board's financial statements.

The accrued benefit obligations for employee future benefit plans as at August 31, 2009 are based on actuarial valuations for accounting purposes as at August 31, 2007. 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:

	<u>2009</u>	<u>2008</u>
	%	%
Inflation	2.0	2.0
Wage and salary escalation (over and above inflation)	1.0	1.0
Interest Rate	4.5	4.5

NOTE #6 Amounts to be Recovered in Future Years

The amounts to be recovered in future years reported on the Consolidated Statement of Financial Position are comprised of:

	<u>2009</u>	<u>2008</u>
Capital outlay to be recovered in Future Years		
Net long term debt	\$ -	\$ -
Amounts to be financed in future years		
Retirement and other employee future benefits liability (note #5)	-	3,362
Vacation accrual	-	-
Interest accrual	-	-
CPP and EI	-	-
	<u>\$ -</u>	<u>\$ 3,362</u>

NOTE #7 Expenditures by Object

The following is a summary of the current and capital expenditures reported on the Consolidated Statement of Financial Activities by object:

	2009	2009	2008
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Current Expenditures			
Salary and wages	\$ 200,639	\$ 303,261	\$ 230,250
Employee Benefits	18,647	31,408	33,901
Staff Development	13,373	32,272	28,973
Supplies and Services	67,060	72,481	72,529
Interest	-	-	-
Rental Expenditures	-	6,678	6,641
Fees & Contract Services	118,869	54,821	88,493
Other	20,533	10,428	4,518
Capital Expenditures	-	50,740	39,023
	<u>\$ 439,121</u>	<u>\$ 562,089</u>	<u>\$ 504,328</u>

NOTE #8 Ontario School Board Insurance Exchange (OSBIE)

The school board is a member of the Ontario School Board Insurance Exchange (OSBIE), a reciprocal insurance company licensed under the Insurance Act. OSBIE insures general public liability, property damage and certain other risks.

NOTE #9 Consolidation of the Northern School Resource Alliance

The Northern School Resource Alliance (NSRA) is an organization providing services to certain private and public school boards and education authorities. The Board's proportionate share of the assets, liabilities, net financial position and results of operations of the NSRA have been consolidated with those of the Board and have been included in these financial statements in the Operating Fund. The summary financial position and results of operations of the NSRA are as follows:

	<u>2009</u>	<u>2008</u>
Total Assets	<u>\$1,376,009</u>	<u>\$ 728,319</u>
Total Liabilities	512,691	488,082
Net financial position	<u>863,318</u>	<u>240,237</u>
	<u>\$1,376,009</u>	<u>\$ 728,319</u>
Total Revenue	\$1,962,484	\$1,599,567
Total Expenditure	<u>(1,339,403)</u>	<u>(1,549,587)</u>
Excess of Revenue (Expenditure)	<u>\$ 623,081</u>	<u>\$ (49,980)</u>

The Board's share of the assets, liabilities, net financial position, revenues and expenditures is reported based on the Board's proportionate share of the total years of active membership it has in the NSRA over the total years of active membership of all member Boards (11.11% in 2009 and 11.19% in 2008). However, the Student Success, Managing Information for Student Achievement, Building Capacity, Differential Instruction and School Effectiveness programs were not reported as these are 100% Nakina District School Area Board programs operated through the NSRA.

NOTE #10 Tangible Capital Assets

Effective September 1, 2007, the Board adopted Accounting Guideline 7 (PSG-7) of the Public Sector Accounting Handbook of the Canadian Institute of Chartered Accountants (CICA) with respect to the disclosure of tangible capital assets of public sector organizations. PSG-7 provides transitional guidance on presenting information related to tangible capital assets until Section 3150 – Tangible Capital Assets of the Public Sector Accounting Handbook comes into effect for fiscal years beginning on or after January 1, 2009.

Land and Building costs are recorded at an estimate of cost. This estimate was calculated by the Ministry of Education using a tool called The Book Value Calculator. Other asset classes are recorded at historical cost where information is available. If this information is not available, an alternative method was used to estimate a reasonable cost.

Amortization is provided on a straight-line basis over the estimated useful life of the assets.

Amortization rates are generally as follows:

Land Improvements (limited life)	15 years
Buildings	40 years
Portable Structures	20 years
Other Buildings	20 years
First Time Equipping	10 years
Furniture	10 years
Equipment	5 – 15 years
Computer Hardware	5 years
Computer Software	5 years
Vehicles	5 – 10 years

As of August 31, 2009, the Board's tangible capital assets are as follows:

	COST (in 000's)				ACCUMULATED AMORTIZATION (in 000's)				Net Book Value
	Opening	+	-	Closing	Opening	+	-	Closing	
Land	\$ -	\$ -	-	\$ -	n/a	n/a	-	n/a	\$ -
Land Improvements	19	-	-	19	1	1	-	2	17
Buildings (40 yrs)	82	29	-	111	47	3	-	50	61
TOTAL	\$ 101	\$ 29	\$ --	\$ 130	\$ 48	\$ 4	\$ --	\$ 52	\$ 78

NOTE #11 Subsequent Event

On September 1, 2009 the Caramat District School Area Board merged with the Superior-Greenstone District School Board.