

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Our Mission: "Inspiring our students to succeed and make a difference"
 Our Vision: "We are leaders in providing quality learning experiences in our small school communities"
 Our Values: "Caring, Fairness, Empathy, Responsibility, Honesty, Resilience, Respect, Perseverance and Innovation"
 Our Motto: "Small schools make a difference"

Videoconference Site Locations

Superior-Greenstone District School Board (SGDSB) 12 Hemlo Drive, Marathon, ON
 Manitouwadge High School (MNHS) 200 Manitou Road W., Manitouwadge, 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

Regular Board Meeting 2018/04**A G E N D A**

Monday, March 26, 2018 – 6:30 p.m.

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

Board Chair: Pinky McRae

Director: David Tamblyn

VC Sites: GCHS / LSHS / MNHS / 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) TBA

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
Furoy, Logan (Student)						McIntyre, Margaret					
Vacant –Schreiber/Terrace Bay Ward						McRae, Pauline (Pinky)					
Groulx, Michael						Pelletier, Allison					
MacGregor, Aaron						Sabourin, Stanley					
Mannisto, Mark						Vallance, Greg					

<u>Board Administrators</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Tamblyn, David: <i>Director of Education</i>					
Tsubouchi, Cathy: <i>Superintendent of Business</i>					
Morden-Cormier, Nicole: <i>Superintendent of Education</i>					
Charles Bishop: <i>Assistant to the Director</i>					
Williams, Dianne: <i>Manager of Accounting Services</i>					
Paris, Marc: <i>Manager of Plant Services/Transportation</i>					
Demers, Linda: <i>Coordinator of Business Services</i>					
Lucas, Jay: <i>Coordinator of Information Technology Services</i>					
Christianson, GerriLynn: <i>Administrative Assistant to Director</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 26, 2018 be called to
order at _____ p.m.

3.0 Approval of Agenda

✓ *That*, the agenda for the Superior-Greenstone DSB
2018/04 Regular Board Meeting, March 26, 2018
be accepted and approved.

4.0 Disclosures of Interest re: Open Session**5.0 Minutes: Board Meetings and Board Committee Meetings****6.0 Business Arising Out of the Minutes****7.0 Delegations and/or Presentations**

- 7.1 Excellence in Education: George O'Neill Public School
Presentation entitled: Hockey Canada Skills Academy

(Video Presentation
- Principal, Kellie Wrigley)

8.0 Reports and Matters for Decision

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

- 8.1.1 Board Audit Committee

Report No. 13

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

Report of the Audit Committee – March 21, 2018

✓ *That*, the Superior-Greenstone DSB, having received
Report No. 13: Report of the Audit Committee – March 21, 2018,
accepts the Treasurer Report on Investments at August 31, 2017.

✓ *That*, the Superior-Greenstone DSB, having received
Report No. 13: Report of the Audit Committee – March 21, 2018,
approve the 2015/2016 Audit Committee Annual Report to the Ministry re
Internal Audit and that the report be forwarded to the Ministry.

✓ *That*, the Superior-Greenstone DSB, having received Report No. 13:
Report of the Audit Committee – March 21, 2018, approve the
2016/2017 Audit Committee Annual Report to the Ministry re Internal
Audit and that the report be forwarded to the Ministry.

✓ *That*, the Superior-Greenstone DSB, having received Report No. 13:
Report of the Audit Committee – March 21, 2018, approve the 2017/18
Internal Audit Plan.

- | | | |
|-------|--|--------------------------|
| 8.1.2 | Board Policy Review Committee | (M. McIntyre/D. Tamblyn) |
| 8.1.3 | Native Education Advisory Committee | (S. Sabourin/D. Tamblyn) |
| 8.1.4 | Occupational Health & Safety Committee | (M. Groulx / M. Paris) |
| 8.1.5 | Parental Involvement Committee | (N. Morden-Cormier) |
| 8.1.6 | Special Education Advisory Committee | (D. Tamblyn) |

9.0 Reports of the Business / Negotiations Committee

Superintendent of Business: C. Tsubouchi
Business /Negotiations Chair: Michael Groulx

- 9.1 Report No. 14 (Attached – C. Tsubouchi)
Report of the Audit Committee – 2016/2017 Financial Statements

✓ *That, the Superior-Greenstone DSB Audit Committee recommends that the Superior-Greenstone DSB accepts the 2016/2017 audited Financial Statements and make the following reserve transfers:*

From Winning Teams/Championship Fund:	\$12,974.00
From Retirement Gratuities Fund:	\$145,695.00

- 9.2 Report No. 15 (Attached – C. Tsubouchi)
Determination and Distribution of Trustees to be elected to the Board In October 2018

✓ *That, Superior-Greenstone DSB has decided not to designate any municipality within the board's area of jurisdiction as a low population municipality for the 2018 Election.*

✓ *That, Superior-Greenstone DSB, in accordance with the Ontario Regulation 412/00, approves the report on the Determination and Distribution of Trustees to be elected to the Board in October 2018.*

10.0 Reports of the Director of Education

Director of Education: David Tamblyn

- 10.1 Director's Monthly Report- March 2018 (D. Tamblyn)

11.0 Reports of the Education Committee

Superintendent of Education: N. Morden-Cormier
Assistant to the Director of Education: C. Bishop
Education Chair: Margaret McIntyre

- 11.1 Report No. 16
Graduation Rate: 2012-2013 Grade 9 Cohort (Attached - C. Leroux)

12.0 New Business

Board Chair: P. McRae

12.1 Board Chair

12.1.1 Resignation: Kim Figliomeni (Schreiber/Terrace Bay Ward)

✓ ***That***, the Superior-Greenstone DSB accept the resignation of Trustee Kim Figliomeni, (Schreiber/Terrace Bay Ward) effective March 13, 2018 with regret, and

✓ ***That***, the Board advertise the Trustee vacancy for the Schreiber/Terrace Bay Ward in local newspapers board wide and that preference may be given to applicants from that ward.

12.1.2 Correspondence: Ministry of Education

[*\(Attached\)*](#)

12.1.3 Correspondence: Halton District School Board – RE: Bill 191

[*\(Attached\)*](#)

12.2 Trustee Associations and Other Boards

12.3 Future Board Meeting Agenda Items

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 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)*

- 16.2 ✓ *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 2018/03: February 26, 2018

17.0 Adjournment

✓ *That, the Superior-Greenstone DSB 2018/04 Regular Board Meeting, Monday, March 26, 2018 adjourn at _____, p.m.*

<u>2018 - Board Meetings</u>		
<i>Designate Site: Marathon Board Meeting Room / Time 6:30 p.m.</i>		
Monday, March 26, 2018		
Monday, April 16, 2018	Monday, May 7, 2018 <i>*Special Board Meeting</i>	Monday, May 28, 2018 <i>*Designate Site: BEPS</i>
Monday, June 25, 2018 <i>*Designate Site: SGDSBLC</i>	Monday, July 16, 2018	Monday, August 20, 2018
Monday, September 24, 2018	Monday, October 22, 2018 <i>*Designate Site: LSHS</i>	Monday, November 19, 2018
Monday, December 3, 2018 (1:00 p.m.)		

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Regular Board Meeting 2018/04

Committee of the Whole Board: Closed Session.

Monday, March 26, 2018

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

A G E N D A

Board Chair: Pinky McRae

VC Sites: GCHS / LSHS / MNHS / SGDSBLC

Director: David Tamblyn

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 Personnel Item A (C. Tsubouchi)
- 4.0 In-Camera (closed) Meeting Minutes
 1. Regular Board Meeting 2018-03: February 26, 2018 [\(Attached\)](#)

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**Report No: 13****Date:** March 21, 2018

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

FROM: Mark Mannisto, Chair of the Audit Committee

SUBJECT: Report of the Audit Committee – March 21, 2018

STRATEGIC PRIORITY: Responsible Stewardship of Resources

The Audit Committee met on Wednesday, March 21, 2018 and provides the following annual reports:

2015-16 Audit Committee Annual Report to the Board (Attached - Appendix A).

2016-17 Audit Committee Annual Report to the Board (Attached – Appendix B).

The Audit Committee recommends approval of the following:

1. The Treasurer Report on Investments at August 31, 2017. (Attached – Appendix C)
2. The 1516 Audit Committee Annual Report to the Ministry re Internal Audit and that the report be forwarded to the Ministry. (Attached – Appendix D)
3. The 1617 Audit Committee Annual Report to the Ministry re Internal Audit and that the report be forwarded to the Ministry. (Attached - Appendix E)
4. The 2017/18 Internal Audit Plan. (Attached - Appendix F)
5. The Audit Committee also recommends approval of the 2016/17 Financial Statements which is attached to this agenda as a separate report.

Recommendations

That, the report entitled, 2015-16 Audit Committee Annual Report to the Board be received by the Board for information.

That, the report entitled, 2016-17 Audit Committee Annual Report to the Board be received by the Board for information.

That, the Superior-Greenstone DSB, having received Report No. 13: Report of the Audit Committee – March 21, 2018, accepts the Treasurer Report on Investments at August 31, 2017.

That, the Superior-Greenstone DSB, having received Report No. 13: Report of the Audit Committee – March 21, 2018, approve the 1516 Audit Committee Annual Report to the Ministry re Internal Audit and that the report be forwarded to the Ministry.

That, the Superior-Greenstone DSB, having received Report No. 13: Report of the Audit Committee – March 21, 2018, approve the 1617 Audit Committee Annual Report to the Ministry re Internal Audit and that the report be forwarded to the Ministry.

That, the Superior-Greenstone DSB, having received Report No. 13: Report of the Audit Committee – March 21, 2018, approve the 2017/18 Internal Audit Plan.

Respectfully submitted by:

Mark Mannisto
Chair of the Audit Committee

Audit Committee Annual Report to the Board of Trustees For the year ended August 31, 2016

This report summarizes the audit committee's actions for the year ending August 31, 2016.

Audit Committee Members

The following audit committee members served during the reporting period:

- Mark Mannisto, Chair
- Aaron MacGregor, Trustee representative
- Margaret McIntyre, Trustee representative
- Kevin Green, External member
- Kris Mauro, External member (resigned July 6, 2016)
- Pinky McRae, Ex-Officio

In addition, regular attendees at the Committee meetings were:

- David Tamblyn, Director of Education
- Cathy Tsubouchi, Superintendent of Business/HR
- Dianne Williams, Manager of Accounting Services
- Terry Bortolin, Regional Internal Audit Manager
- Kristie Sinclair, Regional Internal Auditor
- Trevor Ferguson, Partner, Deloitte
- Scott Finkel, Senior Manager, Deloitte

Administrative Matters

At the beginning of the year and in accordance with recommended good practice various administrative tasks were completed. The internal audit plan was accepted at the September 10, 2015 meeting.

The Audit committee held 3 meetings during the fiscal year. Members in attendance at each meeting were as follows:

Committee Member	Sept. 10, 2015	Mar. 23, 2016	Aug. 29, 2016
Kevin Green	X	X	X
Aaron MacGregor	X	X	X
Mark Mannisto	X	X	X
Kris Mauro	X	X	
Margaret McIntyre	X	X	X
Pinky McRae		X	X

Governance

The audit committee operated throughout the fiscal year ending August 31, 2016. All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The relationship with the external auditors has been satisfactory and private meetings have been held during the year. Overall, the audit committee was satisfied with the external auditors performance with respect to the audit of the 2014/15 financial statements. The external auditors, Deloitte presented the scope and extent of their work to the committee for approval and the committee reviewed them on the meeting held on September 10, 2015.

The external auditors presented the results of their audit of the 2014/15 Financial Statements at the audit committee meeting held on March 23, 2016. There were no issues of major concern. The external auditors confirmed their independence in a letter dated March 16, 2016. The audit committee recommended the approval of the 2014/15 annual audited financial statements on March 23, 2016.

Internal Auditors

The relationship with the internal auditors has been satisfactory and private meetings have been held during the year. During 2015/16, the following reports were drafted but were not presented pending management responses:

- Recruitment, Hiring and Retention
- Information Technology General Controls

Third Party Audit/Review

There were no third party audits or reviews in 2015/16.

Summary of the work performed

The following is a summary of additional work undertaken by the audit committee during the period:

- reviewed the 2014/15 financial statements and received a report from the external auditors;
- received assurance from the auditors regarding their independence;
- received the Investment Report for 2014/15;

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

On behalf of the audit committee

Mark Mannisto,
Audit Committee Chair

Audit Committee Annual Report to the Board of Trustees For the year ended August 31, 2017

This report summarizes the audit committee's actions for the year ending August 31, 2017.

Audit Committee Members

The following audit committee members served during the reporting period:

- Mark Mannisto, Chair
- Aaron MacGregor, Trustee representative
- Margaret McIntyre, Trustee representative
- Kevin Green, External member
- Pinky McRae, Ex-Officio

In addition, regular attendees at the Committee meetings were:

- David Tamblyn, Director of Education
- Cathy Tsubouchi, Superintendent of Business/HR
- Dianne Williams, Manager of Accounting Services
- Terry Bortolin, Regional Internal Audit Manager
- Kristie Sinclair, Regional Internal Auditor
- Trevor Ferguson, Partner, Deloitte
- Scott Finkel, Senior Manager, Deloitte

Administrative Matters

The Audit committee held one meeting during the fiscal year. Members in attendance at each meeting were as follows:

Committee Member	Mar. 30, 2017
Kevin Green	x
Aaron MacGregor	x
Mark Mannisto	x
Margaret McIntyre	x
Pinky McRae	x

Governance

All of the members satisfied the eligibility requirements in accordance with Ontario Regulation 361/10.

External Auditors

The relationship with the external auditors has been satisfactory and private meetings have been held during the year. Overall, the audit committee was satisfied with the external auditors performance with respect to the audit of the 2015/16 financial statements. The external auditors, Deloitte, were unable to present the scope and extent of their work to the committee for approval due to lack of quorum.

The external auditors presented the results of their audit of the 2015/16 Financial Statements at the audit committee meeting held on March 30, 2017. There were no issues of major concern. The external

auditors confirmed their independence in a letter dated March 28, 2017. The audit committee recommended the approval of the 2015/16 annual audited financial statements on March 28, 2017.

Internal Auditors

The relationship with the internal auditors has been satisfactory and private meetings have been held during the year. During 2016/17, no reports were started.

Third Party Audit/Review

During the 2016/17 school year, the Ministry of Education conducted an enrolment compliance audit of day school enrolment and English as a Second Language (ESL) for 2015/16 at Nipigon Red Rock High School.

Summary of the work performed

The following is a summary of additional work undertaken by the audit committee during the period:

- reviewed the 2015/16 financial statements and received a report from the external auditors;
- received assurance from the auditors regarding their independence;
- received the Investment Report for 2015/16;

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

On behalf of the audit committee

Mark Mannisto,
Audit Committee Chair

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**Date:** March 21, 2018

TO: Chair and Members of the
SGDSB Audit Committee

FROM: Cathy Tsubouchi, Superintendent of Business

SUBJECT: Treasurer Report on Investments at August 31, 2017

Background

Each year the Board's Financial Statements contain a note that identifies the investments of the Board. The 2016/17 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, 2017. The Board held total investments of \$122,401. These investments were made in compliance with the Ontario Regulation 41/10.

Investments held by Superior-Greenstone District School Board:

Investment Type	Investment Date	Redeemable Date	Interest Rate	Anticipated Interest	Amount of Principal
Term Deposit	September 20, 2016	September 20, 2017	1.10%	1,346.42	122,401.37
Total				1,346.42	122,401.37

While 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, 2017.

Respectfully submitted by,
Cathy Tsubouchi, Superintendent of Business

2015/16 Superior-Greenstone DSB Audit Committee Annual Report to the Board and Forwarded to the Ministry re Internal Audit

March 21, 2018

BACKGROUND

Ontario Regulation 361/10 Audit Committees made under the Education Act contains the following provisions:

Reporting

15. (1) An audit committee of a board shall submit to the board on or before a date specified by the board an annual report that includes:

- (a) any annual or multi-year audit plan of the board's internal auditor;
- (b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;
- (c) a summary of the work performed by the internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a); and
- (d) a summary of risks identified and finding made by the internal auditor.
- (e) a summary of any enrolment audits planned by the internal auditor. O. Reg. 361/10, s. 15(1); O. Reg. 204/15, s. 3(1).

15. (2) A board who receives a report under subsection (1) shall submit the information described in clauses (1) (c) and (e) to the Minister in each fiscal year on or before a date specified by the Minister. O. Reg. 204/15, s. 3(2).

REPORT on INTERNAL AUDIT

Summary of Work Performed by the Internal Auditor

During the 2015/16 fiscal year, the following internal audits were started but not completed by August 31, 2016, reports were drafted but were not presented pending management responses:

- Information Technology General Controls
- Recruitment, Hiring and Retention

Based on the multi-year audit plan, we are not expecting any enrolment audits to be performed during 2016/17 fiscal year.

Submission to the Minister of Education

The Minister set January 15, 2017 as the deadline for the Board to submit a copy of the Audit Committee's Annual Report to the Board re Internal Audit. This report is being filed late.

Respectfully submitted,

Mark Mannisto
Audit Committee Chair
Superior-Greenstone DSB

2016/17 Superior-Greenstone DSB Audit Committee Annual Report to the Board and Forwarded to the Ministry re Internal Audit

March 21, 2018

BACKGROUND

Ontario Regulation 361/10 Audit Committees made under the Education Act contains the following provisions:

Reporting

15. (1) An audit committee of a board shall submit to the board on or before a date specified by the board an annual report that includes:

- (a) any annual or multi-year audit plan of the board's internal auditor;
- (b) a description of any changes made to a plan referred to in clause (a) since the last report of the committee;
- (c) a summary of the work performed by the internal auditor since the last annual report of the committee, together with a summary of the work the auditor expected to perform during the period, as indicated in the plan referred to in clause (a); and
- (d) a summary of risks identified and finding made by the internal auditor.
- (e) a summary of any enrolment audits planned by the internal auditor. O. Reg. 361/10, s. 15(1); O. Reg. 204/15, s. 3(1).

15. (2) A board who receives a report under subsection (1) shall submit the information described in clauses (1) (c) and (e) to the Minister in each fiscal year on or before a date specified by the Minister. O. Reg. 204/15, s. 3(2).

REPORT on INTERNAL AUDIT

Summary of Work Performed by the Internal Auditor

During the 2016/17 fiscal year, there were no internal audits started or completed.

Based on the multi-year audit plan, we are not expecting any enrolment audits to be performed during 2017/18 fiscal year.

Submission to the Minister of Education

The Minister set January 15, 2018 as the deadline for the Board to submit a copy of the Audit Committee's Annual Report to the Board re Internal Audit. This report is being filed late.

Respectfully submitted,

Mark Mannisto
Audit Committee Chair
Superior-Greenstone DSB



INTERNAL AUDIT TEAM

Northwestern Ontario Region

MEMO

TO: Superior Greenstone District School Board Audit Committee
FROM: Kristie Sinclair, Regional Internal Audit Manager
DATE: March 15, 2018
SUBJECT: 2017-18 Internal Audit Plan

Audit Projects Proposed For 2017-18

1. Monitoring and Reporting Outcomes

Monitoring and reporting on student and school performance is vital in providing an environment which allows school board staff and students to be successful. In order to provide assurance over monitoring and reporting outcomes, adequately designed and operationally effective controls are imperative.

Therefore, the objective of the audit will be to assess the controls over the monitoring and reporting of key activities such as: report cards, EQAO, school success plans, multi-year strategic plan, student achievement, violent incidents and graduation rates.

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.: 14
Date: March 26, 2018

TO: Chair and Members of the
SGDSB Audit Committee

FROM: Mark Mannisto, Chair of the Audit Committee

SUBJECT: Report of the Audit Committee – 2016/17 Financial Statements

**STRATEGIC
PRIORITY:** Responsible Stewardship of Resources

The report attached as Appendix A to this report was received at the Audit Committee meeting held on March 21, 2018 and has been 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 2016/2017 audited Financial Statements and make the following reserve transfers:

<i>From Winning Teams/Championship Fund:</i>	<i>\$12,974.00</i>
<i>From Retirement Gratuities Fund:</i>	<i>\$145,695.00</i>

Recommendation

That, the Superior-Greenstone DSB, having received Report No. 14: Report of the Audit Committee – 2016/17 Financial Statements, accepts the 2016/2017 audited Financial Statements and make the following reserve transfers:

From Winning Teams/Championship Fund:	\$12,974.00
From Retirement Gratuities Fund:	\$145,695.00

Respectfully submitted by:

Mark Mannisto
Chair of the Audit Committee

Report of the Audit Committee – 2016/17 Financial Statements
Appendix A

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**Date:** March 21, 2018

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

SUBJECT: 2016/2017 Financial Statements

**STRATEGIC
PRIORITY:** Responsible Stewardship of Resources

Background

Representatives from Deloitte were at the Board Office conducting their audit during the week of November 27, 2017.

Findings

The 2016/2017 Financial Statements are attached for your review (5.2A FS1617 Draft financial statements). 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 (5.2B FS 1617 Trust Fund).

The Compliance Report (5.2C FS 1617 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 \$636,850; while our compliance-based surplus is \$232,460. 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 (5.2D FS 1617 Surplus Deficit) shows the impact of the in-year surplus on our accumulated deficit.

We are seeking transfers from reserves as follows:

From Winning Teams/Championship Fund	\$12,974
From Retirement Gratuities Fund	\$145,695

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 2016/17 Financial Statements, there was no recommendation from our auditors.

Administrative Recommendations

That, the Superior-Greenstone DSB Audit Committee recommend that the Superior-Greenstone DSB accepts the 2016/2017 audited Financial Statements, pending the Minister's approval and make the following reserve transfer:

From Winning Teams/Championship Fund	\$12,974
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From Retirement Gratuities Fund	145,695
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Respectfully submitted,

Cathy Tsubouchi
Superintendent of Business

Consolidated financial statements of

**Superior-Greenstone District
School Board**

August 31, 2017

DRAFT

For discussion purposes only

Superior-Greenstone District School Board

August 31, 2017

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DRAFT

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Vaughan ON L4K 0C3
Canada

Tel: 416-601-6150
Fax: 416-601-6151
www.deloitte.ca

Independent Auditor's Report

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

We have audited the accompanying consolidated financial statements of Superior Greenstone District School Board, which comprise the consolidated statement of financial position as at August 31, 2017, and the consolidated statements of operations, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Management Report

Year ended August 31, 2017

Management's Responsibility for the Consolidated Financial Statements

The accompanying 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.

David Tamblyn
Director of Education
_____, 2018

Cathy Tsubouchi
Superintendent of Business
_____, 2018

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, 2017 and 2016, financial assets as at August 31, 2017 and 2016, and accumulated surplus as at September 1, and August 31, for both the 2017 and 2016 fiscal years. Our opinion for the consolidated financial statements for the year ended August 31, 2016 was modified accordingly because of the possible effects of this scope limitation.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the consolidated financial statements of Superior Greenstone District School Board as at and for the year ended August 31, 2017 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1(a) to the consolidated financial statements.

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1(a) to the consolidated financial statements, which describes the basis of accounting used in the preparation of these consolidated financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Chartered Professional Accountants
Licensed Public Accountants
_____, 2018

DRAFT

Superior-Greenstone District School Board

Consolidated statement of financial position as at August 31, 2017

	2017	2016
	\$	\$
Financial assets		
Cash and cash equivalents	789,025	4,102,167
Accounts receivable (Note 2)	7,128,541	4,744,798
Accounts receivable - Province of Ontario (Note 3)	15,867,890	13,985,520
Investments (Note 4)	122,401	121,310
	23,907,857	22,953,795
Liabilities		
Accounts payable and accrued liabilities	4,464,975	3,553,997
Deferred revenue (Note 5)	1,762,244	1,560,377
Deferred capital contributions (Note 6)	56,100,860	52,605,162
Obligation under capital leases (Note 7)	198,945	174,241
Net long-term debt (Note 8)	11,974,984	12,398,720
Retirement and other employee future benefits payable (Note 9)	1,699,522	2,110,678
	76,201,530	72,403,175
Net debt	(52,293,673)	(49,449,380)
Non-financial assets		
Tangible capital assets (Note 15)	58,135,115	54,640,156
Prepaid expenses and supplies	24,386	38,202
	58,159,501	54,678,358
Accumulated surplus (Note 16)	5,865,828	5,228,978

Commitments and contingent liabilities (Note 12)

Approved on behalf of the Board

Director of education

Chief of the Board

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

Superior-Greenstone District School Board

Consolidated statement of operations year ended August 31, 2017

		2017	2016
	Budget (Note 18)	Actual	Actual
	\$	\$	\$
Revenue			
Provincial grants			
Student focused funding	26,955,113	27,024,350	27,249,668
Deferred capital contributions recognized (Note 6)	3,417,350	3,997,079	3,524,618
Other	935,012	1,119,382	1,544,372
Local taxation	3,204,662	3,061,822	2,941,876
School fundraising	481,400	523,921	424,253
Federal grants and fees	4,001,882	4,342,695	3,917,137
Investment income	55,985	23,750	44,184
Other revenues - School Boards	205,540	177,930	135,769
Other fees and revenue	488,002	1,232,656	1,382,068
	39,744,946	41,503,585	41,163,945
Expenses (Note 10)			
Instruction	26,486,934	27,043,663	25,978,583
Administration	2,620,486	2,510,512	2,926,734
Transportation	1,878,904	1,757,592	1,678,815
School operations/pupil accommodation	8,386,019	9,061,595	8,615,459
School funded activities	478,300	493,373	408,730
	39,850,640	40,866,735	39,608,321
Annual surplus (deficit)	(105,694)	636,850	1,555,624
Accumulated surplus, beginning of year	2,675,499	5,228,978	3,673,354
Accumulated surplus, end of year	2,569,805	5,865,828	5,228,978

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

Superior-Greenstone District School Board

Consolidated statement of change in net debt year ended August 31, 2017

	2017	2016
	\$	\$
Annual surplus	636,850	1,555,624
Acquisition of tangible capital assets (Note 15)	(7,492,777)	(4,702,877)
Amortization of tangible capital assets (Note 15)	3,997,818	3,528,854
Acquisition of prepaid expenses and supplies	(24,386)	(38,202)
Use of prepaid expenses and supplies	38,202	41,833
	(3,481,143)	(1,170,392)
Change in net debt	(2,844,293)	385,232
Net debt, beginning of year	(49,449,380)	(49,834,612)
Net debt, end of year	(52,293,673)	(49,449,380)

D R A F T

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

Superior-Greenstone District School Board

Consolidated statement of cash flows year ended August 31, 2017

	2017	2016
	\$	\$
Operating activities		
Annual surplus	636,850	1,555,624
Items not involving cash		
Amortization (Note 15)	3,997,818	3,528,854
Deferred capital contributions recognized (Note 6)	(3,997,079)	(3,524,618)
Changes in non-cash assets and liabilities		
Accounts receivable	(2,383,743)	(1,456,910)
Accounts payable and accrued liabilities	910,978	1,251,705
Other financial assets	-	6,505
Deferred revenue - operating	149,384	161,744
Retirement and other employee future benefits payable	(411,156)	(992,320)
Prepaid expenses and supplies	13,816	3,631
	(1,083,132)	534,215
Capital activity		
Acquisition of tangible capital assets (Note 15)	(7,492,777)	(4,702,877)
Investing activity		
Increase in investments	(1,091)	(676)
Financing activities		
Capital grant contributions (Note 6)	7,492,777	4,702,877
Obligation under capital lease incurred	100,114	29,719
Change in accounts receivable - Province of Ontario	(1,882,370)	(1,149,128)
Change in deferred revenues - capital	52,483	(410,785)
Debt principal repaid	(423,736)	(406,433)
Repayment of obligations under capital lease	(75,410)	(68,025)
	5,263,858	2,698,225
Net change in cash and cash equivalents	(3,313,142)	(1,471,113)
Cash and cash equivalents, beginning of year	4,102,167	5,573,280
Cash and cash equivalents, end of year	789,025	4,102,167
Cash and cash equivalents are comprised of the following		
Cash	789,025	3,072,816
Short-term investments	-	1,029,351
	789,025	4,102,167

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

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

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 Canadian Public Sector Accounting Standards 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 Canadian Public Sector Accounting Standard PS3410;
- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with Canadian Public Sector Accounting Standard PS3100; and
- Property taxation revenue be reported as revenue when received or receivable in accordance with public sector accounting standard PS3510.

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

b) Reporting entity

The consolidated financial statements reflect the assets, liabilities, 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.

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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

1. Significant accounting policies (continued)

b) Reporting entity (continued)

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 \$343,026 (2016 - \$454,596), 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) Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand, demand deposits and investments which are highly liquid, subject to insignificant risk of changes in value and have an initial term to maturity of less than 90 days.

e) 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.

f) 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.

g) 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.

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 into 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. Beginning in the 2016-17 school year, school boards whose employee groups transitioned their health, dental and life benefits to the ELHT 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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

1. Significant accounting policies (continued)

g) Retirement and other employee future benefits (continued)

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.

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.

Actuarial gains and losses related to obligations for long-term disability are amortized over the expected average service life of the employee group.

- (ii) 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.
- (iii) 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.

h) 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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

1. Significant accounting policies (continued)

h) *Tangible capital assets (continued)*

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 historical assets are not recorded as assets in these consolidated financial statements.

i) *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.

j) *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.

k) *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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

1. Significant accounting policies (continued)

l) 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.

m) 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.

2. Accounts receivable

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

	Balance at August 31, 2016	Invoices	Payments	Balance at August 31, 2017
		\$	\$	\$
Aroland First Nation	1,302,331	570,245	(380,253)	1,492,323
Biinjitwaabek First Nation	3,749	298,028	(212,196)	89,581
Eabametoong First Nation	49	12,397	(12,328)	118
Ginoogaming First Nation	579,468	674,833	-	1,254,101
Marten Falls First Nation	267,632	48,552	-	316,184
Pays Plat First Nations	259,350	216,061	(71,532)	403,879
Pic Moberg First Nation	785,983	328,503	(391,297)	723,189
Pic River First Nations	1,597	611,024	(612,714)	(93)
Red Rock First Nation	335,460	1,106,228	(910,162)	531,526
Webequie First Nation	21,940	-	(21,940)	-
	3,557,559	3,865,671	(2,612,422)	4,810,808

3. Accounts receivable - Province of Ontario

The account receivable from the Province is composed of amounts related to capital grants in the amount of \$15,867,890 (2016 - \$13,985,520).

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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

4. Investments

Investments are comprised of the following:

	2017		2016	
	Cost	Market Value	Cost	Market Value
	\$	\$	\$	\$
Guaranteed investment certificates	122,401	122,401	121,310	121,310

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, 2017 is comprised of:

	Balance at August 31, 2016	Increase	Recognized	Balance at August 31, 2017
	\$	\$	\$	\$
Pupil accommodation	140,917	2,617,642	2,565,159	193,400
Proceeds of disposition	556,807	693,042	687,835	562,014
Special education	152,796	58,105	77,218	133,683
Other	709,857	4,933,037	4,769,747	873,147
	1,560,377	8,301,826	8,099,959	1,762,244

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.

	2017	2016
	\$	\$
Balance, beginning of the year	52,605,162	51,426,903
Capital grants recorded as deferred capital contributions	7,492,777	4,702,877
Revenue recognized during the year	(3,997,079)	(3,524,618)
Balance, end of year	56,100,860	52,605,162

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

7. Obligations under capital leases

The Board has obligations under various capital leases with expiries ranging from 2018 to 2022 and interest rates ranging from 1.51% to 2.71%. Principal and interest payments relating to capital lease obligations of \$198,945 (2016 - \$174,241) outstanding as at August 31, 2017 are due as follows:

	Principal payment	Interest	Total
	\$	\$	\$
2017/2018	59,118	2,606	61,724
2018/2019	60,328	1,602	61,930
2019/2020	29,955	855	30,810
2020/2021	21,112	396	21,508
2021/2022	28,432	53	28,485
	<u>198,945</u>	<u>5,512</u>	<u>204,457</u>

8. Net long-term debt

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

	2017	2016
	\$	\$
4.56% Ontario Financing Authority, GPL 1	1,063,914	1,114,743
4.85% Ontario Financing Authority, GPL 2	741,850	772,381
5.01% Ontario Financing Authority, GPL 3	920,024	954,044
5.23% Ontario Financing Authority, GPL 4a	1,909,572	1,972,740
3.97% Ontario Financing Authority, GPL 4b	1,329,403	1,373,873
3.564% Ontario Financing Authority, GPL 4c	5,154,991	5,331,528
4.003% Ontario Financing Authority, GPL 4d	855,230	879,411
	<u>11,974,984</u>	<u>12,398,720</u>

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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

8. Net long-term debt (continued)

a) (continued)

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.

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 \$11,974,984 (2016 - \$12,398,720) outstanding as at August 31, 2017 are due as follows:

	Principal	Interest	Total
	\$	\$	\$
2017/18	441,795	497,471	939,266
2018/19	460,645	478,620	939,265
2019/20	480,316	458,947	939,263
2020/21	500,852	438,411	939,263
2021/22	522,287	416,977	939,264
Thereafter	9,569,089	3,060,446	12,629,535
	11,974,984	5,350,872	17,325,856

9. Retirement and other employee future benefits

Retirement and other employee future benefit liabilities

			2017	2016
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
	\$	\$	\$	\$
Accrued employee future benefit obligation	1,320,426	285,066	1,605,492	2,256,096
Unamortized actuarial loss (gain)	94,030	-	94,030	(145,418)
Accrued employee future benefit liability, end of year	1,414,456	285,066	1,699,522	2,110,678

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 \$408,498 (2016 - \$710,802).

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

9. Retirement and other employee future benefits (continued)

Retirement and other employee future benefit expenses

			2017	2016
	Retirement	Other	Total	Total
	benefits	employee	employee	employee
		future	future	future
		benefits	benefits	benefits
	\$	\$	\$	\$
Current year benefit cost	17,241	(23,508)	(6,267)	41,943
Change due to				
Voluntary Early Gratuity Payout	-	-	-	(79,025)
Interest on accrued benefit obligation	33,609	8,152	41,761	71,858
Amortization of actuarial (gain) loss	25,705	(63,857)	(38,152)	(316,294)
Employee future benefits expenses	76,555	(79,213)	(2,658)	(281,518)

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, 2017, the Board contributed \$647,777 (2016 - \$630,562) 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.

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.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

9. Retirement and other employee future benefits (continued)

Retirement benefits (continued)

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, 2017 (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, 2017.

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, 2017 were \$152 (2016 - (\$337)) and are included in the Board's current year benefit costs.

ii) Long-term disability life insurance and health care benefits

The Board provides life insurance, dental and health care benefits to employees on long-term disability leave for a period of two years after the date of disability. The insurance carrier waives the life insurance premiums for employees on long-term disability; however, the Board is responsible for the payment of the costs of insurance, dental and health care benefits under this plan. The Board provides these benefits through an unfunded defined benefit plan. The costs of salary compensation paid to employees on long-term disability leave are fully insured and not included in this plan.

The accrued benefit obligations for employee future benefit plans as at August 31, 2017 are based on actuarial valuations for accounting purposes as at August 31, 2016, extrapolated to August 31, 2017. 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	8% grading down by 1/4% to an ultimate rate of 4%
Discount rate on accrued benefit Obligations	2.55%
Dental cost escalation	4% grading down by 1/4% to an ultimate rate of 3%

The Board has designated reserves for certain of these employee future benefit obligations. The balance of these reserves totaled \$0 at August 31, 2017 (2016 - \$133,836).

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

10. Expenses by object

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

		2017	2016
	Budget	Actual	Actual
	\$	\$	\$
Salary and wages	24,152,469	24,782,419	24,297,992
Employee benefits	4,028,205	4,303,485	3,577,348
Staff development	1,005,203	600,548	535,878
Supplies and services	3,551,341	4,044,528	4,063,692
Interest	512,463	513,403	531,216
Rental expenses	39,751	4,862	3,323
Fees and contract services	2,989,204	2,473,441	2,426,842
Other	154,854	146,231	643,176
Amortization of tangible capital asset	3,417,350	3,997,818	3,528,854
	39,850,640	40,866,735	39,608,321

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 reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires in January 2017.

12. Commitments and contingent liabilities

- a) The Board is committed to various operating leases for premises and equipment expiring in fiscal 2017/2018. The aggregate minimum lease payments are as follows:

	Minimum lease payments
	\$
2017/2018	34,237

- b) 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, 2017, 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, 2017

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 (2016 - \$128,014) in respect of the above agreement for the year ended August 31, 2017 is not recorded in these consolidated financial statements.

14. Service Contracts

i) CFSA Approval with the Ministry of Advanced Education and Skills Development

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 audit of this report shows the Ontario Youth Apprenticeship Program ("OYAP") services to be in a break-even position as at August 31, 2017 and therefore no amounts are repayable to the Ministry of Advanced Education and Skills Development.

ii) CFSA Approval with the Ministry of 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.

A review of this report shows the Teacher Diagnostician services ("ISNC") services to be in a break-even position as at August 31, 2017 and therefore no amounts are repayable to the Ministry of Community and Social Services.

15. Tangible capital assets

	Cost			Cost
	Balance at August 31, 2016	Additions	Disposals, write-offs	Balance at August 31, 2017
	\$	\$	\$	\$
Land	2,019,997	-	-	2,019,997
Land improvements	2,217,346	296,378	-	2,513,724
Buildings	79,142,935	6,313,172	-	85,456,107
Equipment (5 years)	113,905	-	(82,311)	31,594
Equipment (10 years)	2,135,095	205,770	-	2,340,865
Equipment (15 years)	143,658	11,521	-	155,179
First time equipping	551,145	474,239	(18,014)	1,007,370
Furniture	10,874	-	-	10,874
Computer hardware	495,974	63,644	-	559,618
Vehicles-<1 ton	79,241	-	-	79,241
Capital leases - other	226,011	128,053	-	354,064
	87,136,181	7,492,777	(100,325)	94,528,633

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

15. Tangible capital assets (continued)

	Accumulated amortization			August 31,	August 31,
	Balance at August 31, 2016	Amortization	Disposals, write-offs	Balance at August 31, 2017	2017
	\$	\$	\$	\$	Net book value
Land	-	-	-	-	2,019,997
Land improvements	1,223,223	249,005	-	1,472,228	1,041,496
Buildings	29,865,595	3,244,798	-	33,110,391	52,345,716
Equipment (5 years)	96,196	14,550	(82,311)	28,435	3,159
Equipment (10 years)	743,527	223,798	-	967,325	1,373,540
Equipment (15 years)	58,657	12,485	-	69,142	86,037
First time equipping	251,617	77,928	(18,014)	311,529	695,841
Furniture	5,981	1,087	-	7,068	3,806
Computer hardware	155,763	105,559	-	261,322	298,296
Vehicles-<1 ton	17,829	15,848	-	33,677	45,564
Capital leases - other	79,637	52,764	-	132,401	221,663
	32,496,025	3,997,818	(100,325)	38,393,518	58,135,115
					54,640,156

16. Accumulated surplus

Accumulated surplus consists of the following:

	2017	2016
	\$	\$
Invested in tangible capital assets	2,034,255	2,069,966
School generated funds	327,210	296,662
Employee future benefits	(1,699,522)	(2,110,678)
Interest accrual	(146,211)	(151,413)
Working funds	5,105,271	4,733,560
Reserves and reserve funds	244,825	390,881
	5,865,828	5,228,978

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

	2017	2016
	\$	\$
Reserve and reserve funds	-	133,836
Retirement gratuities	-	-
Pupil accommodation - school renewal	159,843	159,737
Capital - equipment	48,752	48,323
Insurance	14,827	14,608
Winning teams	21,403	34,377
Total reserve and reserve funds	244,825	390,881

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2017

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. Subsequent events

During the 2016-17 school year, the Board transitioned their health, dental and life benefits to the ELHT for certain employee groups as per Note 1 (g). On September 21, 2017, the Board received a refund of the surplus funds related to the terminated administrative services only ("ASO") benefit policy in the amount of \$1,417,018. The refund will be recorded in the Board's financial statements in the school year in which it was received.

DRAFT

Schedule 6 - Trust Funds Administered by the Board

Balance at year end - August 31

	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)	10,124	-	111	10,235	150	10,085
A. Enders (Geraldton Honour Roll Bursary)	10,147	-	112	10,259	-	10,259
Arrive in 85 Trust	3,751	-	40	3,791	-	3,791
Dr. R. E. Laine	169	-	2	171	-	171
Geraldton Scholarship Trust Fund	13,939	6,775	96	20,810	6,300	14,510
Hargraft Trust	15,774	-	173	15,947	-	15,947
Henry Major Trust	5,158	-	58	5,216	1,000	4,216
USWA Trust	5,307	-	46	5,353	600	4,753
L. Coljak Scholarship	13,455	-	147	13,602	150	13,452
Longlac Scholarship	151,120	-	1,342	152,462	-	152,462
Stephen Peet Memorial Fund	903	-	10	913	-	913
T.L. Wasy Memorial Scholarship	3,350	-	36	3,386	-	3,386
Employee Funded Leave	214,062	34,669	1,198	249,929	147,749	102,180
Caribou Artisans Trust	4,458	-	38	4,496	500	3,996
RR Steele Trust	2,879	-	26	2,905	-	2,905
Total	454,596	41,444	3,435	499,475	156,449	343,026

Schedule 6 - Trust Funds Administered by the Board

For the year ended August 31 - Net assets at the end of the year

	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, 2017
A. Enders (Beardmore Honour Roll Bursary)	85	10,000	-	10,085	-	10,085
A. Enders (Geraldton Honour Roll Bursary)	259	10,000	-	10,259	-	10,259
Arrive in 85 Trust	177	3,614	-	3,791	-	3,791
Dr. R. E. Laine	171	-	-	171	-	171
Geraldton Scholarship Trust Fund	14,510	-	-	14,510	-	14,510
Hargraft Trust	947	15,000	-	15,947	-	15,947
Henry Major Trust	2,236	1,980	-	4,216	-	4,216
USWA Trust	4,753	-	-	4,753	-	4,753
L. Coljak Scholarship	472	12,980	-	13,452	-	13,452
Longlac Scholarship	152,462	-	-	152,462	-	152,462
Stephen Peet Memorial Fund	60	853	-	913	-	913
T.L. Wasy Memorial Scholarship	553	2,833	-	3,386	-	3,386
Employee Funded Leave	102,180	-	-	102,180	-	102,180
Caribou Artisans Trust	3,996	-	-	3,996	-	3,996
RR Steele Trust	2,905	-	-	2,905	-	2,905
Total	285,766	57,260	-	343,026	-	343,026

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	2,508,637
Other incomes	962,425
Net Expenses excluding internal audit	1,546,212
Funding allocation excluding internal audit	2,253,955
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)	41,107,677
1.1.1	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
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	40,875,217
1.3	In-year surplus/(deficit) for compliance purposesItem 1.1 - item 1.1.1 - item 1.2	232,460
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFORME

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)	29,902,281
1.6	1% of item 1.5	299,023
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	5,401,576
1.8	Lesser of item 1.6 and item 1.7	299,023
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 / CONFORME

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	227,094
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	526,117
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance	COMPLIANT / CONFORME

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
1	Available for Compliance - Unappropriated				
1.1	Operating Accumulated Surplus	5,010,694	-	378,517	5,389,211
1.2	Available for Compliance - Unappropriated	5,010,694	-	378,517	5,389,211
2	Available for Compliance - Internally Appropriated				
2.1	Retirement Gratuities	133,836	-	-133,836	0
2.2	WSIB	0	-	-	0
2.3	School Renewal (previously included in pupil accommodation debt reserve)	159,737	-	106	159,843
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	34,378	-	-12,974	21,404
2.5	Insurance	14,608	-	218	14,826
2.6		0	-	-	0
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	48,323	-	429	48,752
2.10		0	-	-	0
2.11		0	-	-	0
2.12		0	-	-	0
2.13		0	-	-	0
2.14	Available for Compliance - Internally Appropriated	390,882	-	-146,057	244,825
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	5,401,576	-	232,460	5,634,036
4	Unavailable for Compliance				
4.1	Employee Future Benefits - retirement gratuity liability	-1,638,089		252,014	-1,386,075
4.1.1	Employee Future Benefits - Early Retirement Incentive Plan	0		0	0
4.1.2	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-699,753		116,626	-583,127
4.1.3	Employee Future Benefits - other than retirement gratuity	0		-	0
4.2	Interest to be Accrued	-151,413		5,202	-146,211
4.4	School Generated Funds	296,662		30,548	327,210
4.7	Revenues recognized for land	2,019,998	-	0	2,019,998
4.8	Liability for Contaminated Sites	-		-	-
4.9	Total Accumulated Surplus (Deficit) Unavailable for Compliance	-172,595	-	404,390	231,795
5	Total Accumulated Surplus (Deficit)	5,228,981	-	636,850	5,865,831

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 15
Date: March 26, 2018

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

FROM: Cathy Tsubouchi, Superintendent of Business

SUBJECT: Determination and Distribution of Trustees to be elected to the Board in October 2018

Background

The number of elected trustees and their distribution over the board's jurisdiction is governed by the Education Act and O. Reg. 412/00.

Per Regulation, the number of trustees to be elected is eight (8). Please note that the Board does have the option to reduce this number to "not fewer than 5"; however, a Board resolution would be required at this meeting.

The next step is to distribute the eight (8) trustees to the geographic areas of the school board.

The rules for distribution are contained in O. Reg. 412/00 Election to and Representation on District School Boards.

In carrying out its duties under this section, the board shall have regard to the following principles:

1. Municipalities with low populations should receive reasonable representation.
2. Evidence of historic, traditional or geographic communities should be taken into account.
3. To the extent possible, the identification of low population municipalities should permit the establishment of geographic areas that coincide with school communities.
4. Representation should not deviate unduly from the principle of representation by population.

Current Situation

Municipal Property Assessment Corporation (MPAC) has provided the Population of Electoral Group Report (PEG) which contains the data necessary to complete the distribution of school board member calculations.

Superior-Greenstone District School Board has an electoral population of **9,724**.

The Electoral quotients for each municipality and ward within the board's jurisdiction form the basis for allocating school board members to the various municipalities.

The distribution outlined below complies with the Ministry of Education's election principles and affords all municipalities within Superior-Greenstone District School Board reasonable representation.

(Electoral Quotient = Electoral Group Population divided by 9,724 times 8 Board Members)

Name of Municipality / Ward	Electoral Group Population	Electoral Quotient	Trustees
DORION	228	0.1876	1
RED ROCK	609	0.5010	
5810 WARD 75 (West of Red Rock / East of Dorion)	262	0.2155	
NIPIGON	898	0.7388	1
5810 WARD 62 (Cameron Falls / East of Nipigon)	2	0.0016	
SCHREIBER	539	0.4434	1
5811 WARD 01 (West of Schreiber) 5811	102	0.0839	
TERRACE BAY	999	0.8219	
5811 WARD 02 (East of Terrace Bay) 5811	10	0.0082	
MARATHON	2,355	1.9375	2
WARD 03 (East/West of Marathon)	37	0.0304	
MANITOUWADGE	1,325	1.0901	1
5811 WARD 04 (East/West of Manitouwadge)	12	0.0099	
GREENSTONE WARD 01 (Rural West)	93	0.0765	2
GREENSTONE WARD 02 (Geraldton)	1,143	0.9404	
GREENSTONE WARD 03 (Longlac)	504	0.4146	
GREENSTONE WARD 04 (Beardmore)	204	0.1678	
GREENSTONE WARD 05 (Nakina)	250	0.2057	
GREENSTONE WARD 06 (Rural East)	152	0.1251	
TOTAL	9,724	7.9999	8

Administrative Recommendation

That Superior-Greenstone DSB has decided not to designate any municipality within the board's area of jurisdiction as a low population municipality for the 2018 Election.

That Superior-Greenstone DSB, in accordance with the Ontario Regulation 412/00, approves the report on the Determination and Distribution of Trustees to be elected to the Board in October 2018.

Respectfully submitted by:

Cathy Tsubouchi
Superintendent of Business

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 16

Date: March 26, 2018

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

FROM: Carole Leroux, Student Success Lead

SUBJECT: Graduation Rate: 2012-2013 Grade 9 Cohort

**STRATEGIC
PRIORITY:** Student Achievement and Well-Being

Background

The Ministry of Education publishes the graduation rates for every publically funded school board in Ontario, as enhancing public confidence and helping students achieve excellence are key goals of Ontario's renewed vision for education. This rate is based on the cohort of students who started Grade 9 five years prior, in 2012-2013.

Provincially the graduation rate for Ontario students has been increasing, from 68% in 2003-04 to 79.6% (4-year grad rate) and 85.6% (5-year grad rate) in 2016. The provincial graduation rate for 2017 has not been released as of yet.

Superior-Greenstone DSB's five-year rate last year was 70% and the four-year rate was 63%.

Method for Calculating Graduation Rates:

Students are counted in a board based on the school of their enrolment count date during the 2012-2013 school year. Students will be counted as graduates from that board if the graduation occurs within 5 years of the grade 9 year, and that student is a pupil in an Ontario publically funded board, within an inspected private school or an inspected federally funded First Nations school in Ontario which submitted the appropriate information through OnSIS.

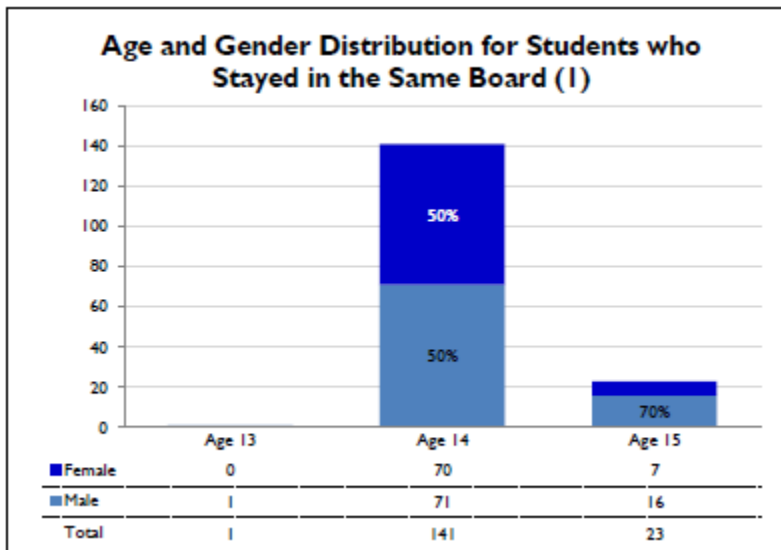
If a student leaves the board after attending one or more semesters in Superior-Greenstone, the student will be counted in the Superior-Greenstone graduation rate.

If a student moves to Superior-Greenstone after attending one or more semesters in another Ontario publically funded board, the student will not be counted in the Superior-Greenstone graduation rate.

If a student graduates with an Ontario Secondary School Certificate, or an Ontario Certificate of Accomplishment, the student is not counted in the board's graduation rate.

2012-2103 Cohort Information

Total Cohort Students (1+2)	203
Total 4 Year or earlier Graduates (1a:4Yr)+(2a:4Yr)	114
Total 5 Year or earlier Graduates (1a:5Yr)+(2a:5Yr)	135
Total Non-Graduates, Still enrolled in Year 5 (1b+2b)	33
Total Early School Leavers (1c+2c)	35
Total Non-Graduates with OSSC	0
Total Non-Graduates with Certificate of Accomplishment	0
Total Students Deceased and Left Ontario	6

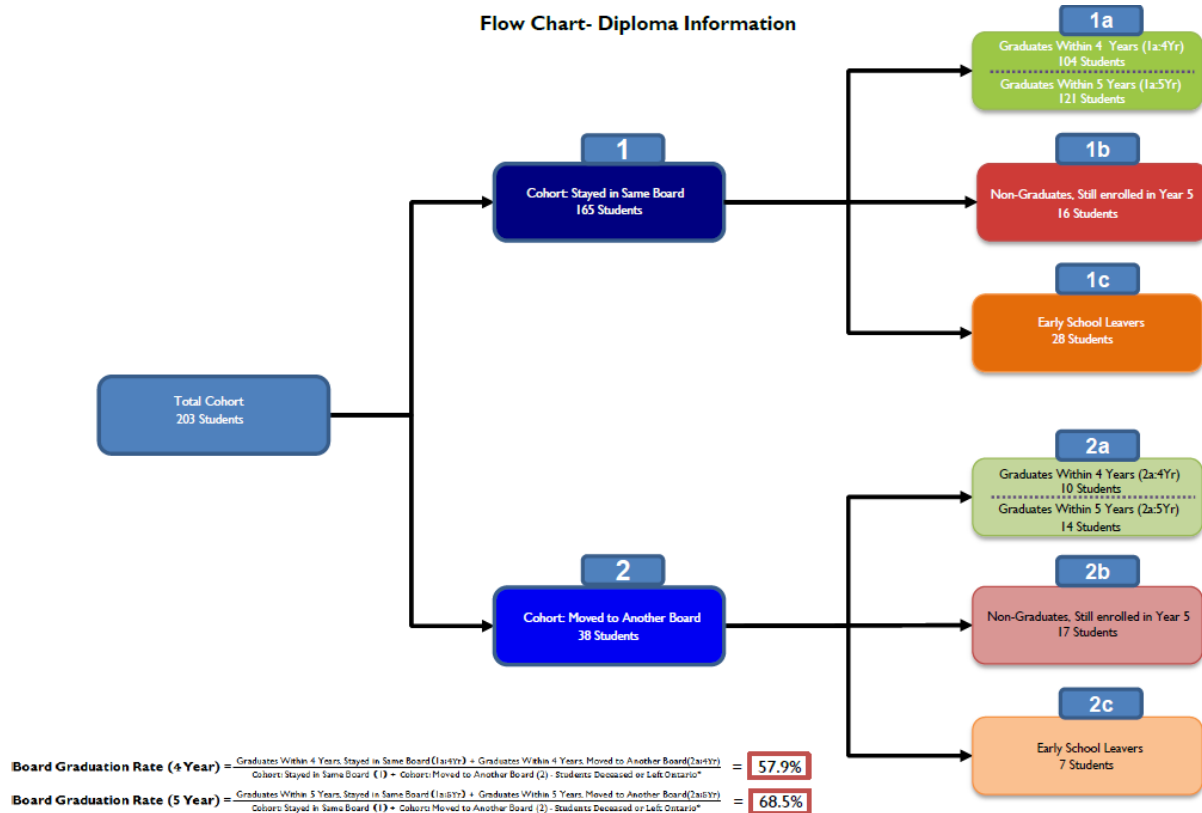
**Current Situation**

The five year graduation rate for Superior-Greenstone DSB for this cohort is 69%. This is a one percent drop from last year's rate of 70%.

The four year graduation rate for Superior-Greenstone DSB for this cohort is 58%. This is a five percent drop from 63% last year.

Although this cohort's provincial rate has not yet been published, the provincial rate met their 85% goal in 2016. This highlights the challenges Superior-Greenstone DSB faces. For

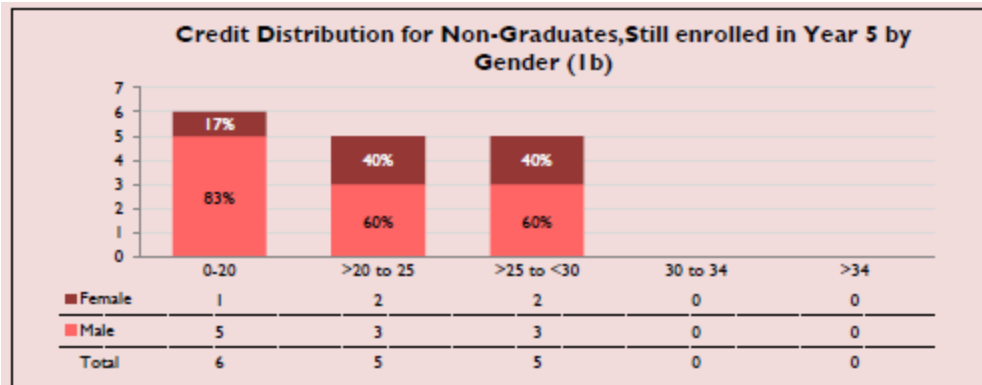
example, one factor that continues to contribute to a reduced graduation rate is mobility. Almost 20% of the 2012-2013 cohort moved to another school board.



Next Steps

The Student Success Initiatives at the provincial and board level target students who are at risk of not graduating within five years. In addition to our significant footprints of Specialist High Skills Major programs, dual credit programs and other supports within the schools, we implemented a Summer Co-op Program last year and are currently training teachers and principals on the use of PLAR. The Summer Co-op Program, although in its first year, granted 33 credits to students who may have been considered early leavers. PLAR (Prior Learning Assessment and Recognition) is the formal evaluation and credit-granting process whereby students may obtain credits towards their secondary school diploma for prior learning. This will be used to reengage early leavers to help them get the credits they need to be successful.

The province provides the board with specific data on the number of students who have left early, and who are still in school but have not graduated.



Our schools' Student Success teams will examine this data and determine who our early school leavers are, and will contact them to try and re-engage them back into our schools. These teams will also help target supports for students who are lagging in their credit accumulation by creating individualized programs to further engage and prepare them and also give them the hope they need to feel confident about their futures.

Administrative Summary

That the report entitled *Graduation Rate: 2012-2013 Grade 9 Cohort* is presented to the board for information.

Respectfully submitted by:

Carole Leroux
Student Success Lead

David Tamblyn
Director of Education

Ministry of Education

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March 2, 2018

Ms. Pauline McRae
Board Chair
Superior-Greenstone District School Board
P.O. Bag 'A'
12 Hemlo Drive
Marathon, Ontario
POT 2EO

Dear Ms. McRae,

Thank you for your letter dated February 28, 2018 regarding the appointment of Ms. Nicole Nadine Morden-Cormier to the position of Interim Director of Education for the Superior-Greenstone District School Board effective September 1, 2018.

Accordingly to the public register of the Ontario College of Teachers, Ms. Morden-Cormier holds the supervisory officer's qualification in accordance with section 35 of Ontario Regulation 176/10 made under the *Ontario College of Teachers Act, 1996*. In accordance with subsection 285 (2) of the *Education Act*, I am therefore pleased to confirm that Ms. Morden-Cormier is eligible for appointment as Interim Director of Education.

To note the appointment of Ms. Morden-Cormier by the board, please ask staff to ensure that the position of supervisory officer is updated in the Ontario School Information System (OnSIS).

Sincerely,

A handwritten signature in black ink, appearing to read "M Beckett", followed by a horizontal line.

Martyn Beckett
Assistant Deputy Minister and
Chief Student Achievement Officer
Student Achievement Division

c: Leah Vanderwey, Regional Manager, Thunder Bay Regional Office



Halton District School Board

Stuart Miller, *Director of Education*

Andréa Grebenc, *Chair of the Board*

March 5, 2018

The Honorable Indira Naidoo-Harris
Minister of Education

Bill 191 (The Education Amendment Act (Fetal Alcohol Spectrum Disorder), 2017) is currently awaiting second reading in Provincial Parliament. This Bill ensures the provision of support for students with Fetal Alcohol Spectrum Disorder (FASD), and collaboration with parents and FASD Support Groups.

The Centers for Disease Control (CDC) website describes Fetal Alcohol Spectrum Disorder as “a group of conditions that can occur in a person whose mother drank alcohol during pregnancy. These effects can include physical problems and problems with behaviour and learning. Often, a person with an FASD has a mix of these problems.”

According to the CDC, the rate of FASD incidence is estimated to be between 2% and 5% of the population. Some of the symptoms a person with an FASD might have include “poor coordination, hyperactive behaviour, difficulty with attention, poor memory, difficulty in school (especially with math), learning disabilities, speech and language delays, intellectual disability, poor reasoning and judgement skills, vision or hearing problems, and problems with the heart, kidneys, or bones”.

At the February 21, 2018 Board Meeting, Halton District School Board’s Board of Trustees approved the following resolution:

Be it resolved that the Board of Trustees authorize the Chair to write a letter to the Minister of Education in support of Bill 191, The Education Amendment Act (Fetal Alcohol Spectrum Disorder), 2017 copying all Ontario MPPs and school boards.

Please accept this letter as support for Bill 191, The Education Amendment Act (Fetal Alcohol Spectrum Disorder), 2017.

Bill 191 places additional responsibilities on Boards. We would request that the Ministry provide resources to Boards so that they may enhance expertise in support of students with FASD.

Sincerely,

Andréa Grebenc
Chair, Halton District School Board