



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

### Our Mission:

"Working together to engage students through meaningful learning and empower them to build the skills They need to be successful today and in the future".

### Our Vision:

"To meet the needs of all learners while Sparking curiosity and joy in learning".

### Our Motto:

"Small schools make a difference".

### Our Values:

- "Positive, professional relationships & sense of team
- Kindness with expectations
- Learner mindset & dedication to ongoing innovation
- Belief that experience teaches, engages & connects".

## Regular Board Meeting 2026/03 A G E N D A

Monday, January 26, 2026 – 6:30 p.m.

### Videoconference & Teleconference

Microsoft Teams meeting - [Join the meeting now](#)

1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 444 842 669#

**Board Chair:** Pinky McRae

**Director:** Will Goodman

Location: Board Office, Videoconference & Teleconference

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
Brunskill, Dr. Megan						Nesbitt, Jason					
Fairservice, Dan ( <i>censure</i> )						Pristanski, Kal					
Jarvis, Allison						Michano, Julie					
Liscomb, Pat						Anthony, Miley (Student)					
McRae, Pinky						McLeod, Rylee (Student)					
Hardy, Pam						Sabourin, Sam (Student)					

<u>Board Administrators</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Goodman, William: <i>Director of Education</i>					
Leroux, Carole: <i>Superintendent of Education</i>					
Love-Jedruch, Flora: <i>Superintendent of Education</i>					
Marton, Alex: <i>Superintendent of Business</i>					
Balog, Tara: <i>Assistant Superintendent</i>					
Brewster, Annick: <i>Assistant Superintendent</i>					
Harris, Brent: <i>Assistant Superintendent</i>					
Muir, Gordon: <i>Manager of Plant Services/Transportation</i>					
Kashak, Doug: <i>Manager of Mental Health</i>					
Dee, Christine: <i>Team Lead – Payroll Services</i>					
Chouinard, Connie: <i>Team Lead – Business Services</i>					
Nault, Denis: <i>Manager of Human Resources</i>					
Lucas, Jay: <i>Team Lead - Information Technology Services</i>					
Kitchener, Nick: <i>Manager of Information Technology</i>					
Bartlett, Shy-Anne: <i>Manager of Indigenous Education</i>					
Christianson, GerriLynn: <i>Executive Assistant &amp; Communications Coordinator</i>					
Zeleny, Lisa: <i>Executive Assistant</i>					

**2.0 Regular Meeting Call to Order**

*That, the Superior-Greenstone DSB Regular Board Meeting on Monday, January 26, 2026, be called to order at \_\_\_\_\_ p.m.*

**3.0 Trustee Attendance**

*That, the Superior-Greenstone District School Board approves the absence of Trustee \_\_\_\_\_ from the Regular Board Meeting scheduled for \_\_\_\_\_, and that the Trustee be recorded as “excused with approval of the Board,” in accordance with Section 228(1)(d) and Regulation 313/24 of the Education Act.*

**4.0 Approval of Agenda**

*That, the agenda for the Superior-Greenstone DSB 2026/03 Regular Board Meeting, January 26, 2026, be accepted and approved.*

[\(Attached\)](#)

**5.0 Disclosures of Interest re: Open Session****6.0 Minutes: Board Meetings and Board Committee Meetings****6.1 Board Meeting Minutes**

*That, the minutes of the following Board Meeting be adopted as presented:*

1. Organizational/ Regular Board Meeting 2026/02: December 1, 2025;

[\(Attached\)](#)

**5.2 Board Committee Meeting Minutes****5.2.1 Committee Meeting Minutes**

*That, the minutes of the following Board Committee meetings be acknowledged as received:*

1. Board Audit Committee October 2, 2025

[\(Attached\)](#)

**7.0 Business Arising Out of the Minutes****7.1 2026 Indigenous Education Advisory Committee (IEAC)**

Note: Appointments are in effect until December 2026.

✓ *That, the Superior-Greenstone DSB Chair of IEAC be the Board’s First Nation Representative, Pam Hardy and,*

✓ *That, the Superior-Greenstone DSB appoint the following trustee as IEAC alternate member:*

- |                   |                     |
|-------------------|---------------------|
| 1. Allison Jarvis | Appointee           |
| 2. Kal Pristanski | Appointee           |
| 3. _____          | Alternate Appointee |

**8.0 Delegations and/or Presentations****8.1 Showcasing Learning: Manitouswage Public School Presentation Titled: Creativity and Innovation at MNPS**

(Will Goodman,  
Video Presentation)

**8.2 Excellence in Education: George O'Neill Public School Presentation Titled: Joy in Learning and Teaching**

(PowerPoint Presentation – Vice-Principal,  
Aleysha Williams)

**8.3 Report No. 10: Student Trustee Report: January 2026**

[\(Attached\)](#) – Student Trustees,  
Miley Anthony & Rylee McLeod)

**9.0 Reports and Matters for Decision**

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

9.1.1 Board Policy Review Committee Report (A. Jarvis/ W. Goodman)

9.1.2 Special Education Advisory Committee Report (M. Brunskill/ W. Goodman)

9.1.3 Board Audit Committee Report (K. Pristanski/ A. Marton)

9.1.2.1 Report No. 11: Report of the Audit Committee –  
2024-2025 Audited Financial Statements ([Attached](#) – K. Pristanski/ B. Harris/ A. Marton)

✓ *That, the Superior-Greenstone DSB, having received  
Report No. 11: Report of the Audit Committee –  
2024-2025 Audited Financial Statements:*

- *Approve the 2024-2025 Audited Financial Statements.*
- *Received additional financial reports for information.*

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

Superintendent of Business: Alex Marton  
Assistant Superintendent: Brent Harris

10.1 Report No. 12:  
2025-2026 Interim Financial Report No. 01 ([Attached](#) – B. Harris/ A. Marton)

10.2 Report No. 13:  
Enrolment Summary - October 2025 ([Attached](#) – A. Marton)

**11.0 Reports of the Director of Education**

Director of Education: William Goodman

11.1 Report No. 14:  
Director's Monthly Report: January 2026 ([Attached](#) – W. Goodman)

11.2 2025 – 2027 Indigenous Student Trustee Appointment (W. Goodman)

✓ *That, the Superior-Greenstone DSB accept the  
Appointment of Samuel Sabourin from Marathon High School  
to serve as the 2025-2027 Indigenous Student Trustee, effective for  
the period January 26, 2026, to July 31, 2027.*

11.3 Student Trustee Declaration & Oath of Office  
Samuel Sabourin: (Marathon High School)

**12.0 Reports of the Education Committee**

Superintendent of Education: Carole Leroux  
Superintendent of Education: Flora Love-Jedruch  
Assistant Superintendent: Tara Balog  
Assistant Superintendent: Annick Brewster

12.1 Report No. 15:  
EQAO Report ([Attached](#) – A. Brewster/ C. Leroux)

12.2 Report No. 16:  
National Day and Week of Truth and Reconciliation ([Attached](#) – S. Bartlett/ F. Love Jedruch)

12.3 Report No. 17:  
Student Success Portfolio ([Attached](#) – C. Leroux)

**13.0 New Business**

Board Chair: P. McRae

13.1 Board Chair

13.1.1 Canadian School Boards Association (CSBA) Whistler, BC July 5-8, 2026 (P. McRae)

- 13.2 Trustee Associations and Other Boards  
 13.2.1 Public Education Symposium January 23-24, 2026 (P. McRae)  
 13.2.2 OPSBA Board of Directors (J. Nesbitt)
- 13.3 Trustee Activities
- 13.4 Ministry Updates for Trustees (W. Goodman)
- 13.5 Future Board Meeting Agenda Items

#### **14.0 Notice of Motion**

#### **15.0 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.

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

[\(Attached\)](#)

##### **16.1 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.***

##### **16.2 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.***

#### **17.0 Report of the Committee of the Whole Closed Section B**

- 17.1 ***That, the Superior-Greenstone DSB Committee of the Whole, In-Camera Section B (Closed) Reports be adopted, including the confidential minutes from the meeting held as:***  
 1. Organizational/ Regular Board Meeting 2026/02:December 1, 2025;

[\(Attached\)](#)

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

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

- (list motions here which may apply)

#### **18.0 Adjournment**

***That, the Superior-Greenstone DSB 2026/03 Regular Board Meeting, Monday, January 26, 2026 adjourn at \_\_\_\_\_, p.m.***

<b><u>2026 - Board Meetings</u></b>		
Board Office or Designated Site indicated in schedule. Time 6:30 p.m.		
Monday, February 23, 2026		Monday, March 30, 2026
Monday, April 1, 2026 *Special Board Meeting	Monday, April 27, 2026	Monday, May 25, 2026 *Designate Site: Manitouwadge High School
Monday, June 22, 2026	Monday, July 13, 2026	Monday, August 24, 2026
Monday, September 21, 2026 *Designate Site: SGDSB Learning Centre	Monday, October 19, 2026	Monday, November 9, 2026 (1:00 p.m.) *Designate Site: Board Office
Monday, December 7, 2026		

## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

### Regular Board Meeting 2026/03

Committee of the Whole Board: Closed Session.

Monday, January 26, 2026

Board Office, 12 Hemlo Drive, Marathon, Ontario

### A G E N D A

**Board Chair:** Pinky McRae

**Director:** William Goodman

*Location: Board Office, Videoconference & Teleconference*

*Recorder: G. Christianson*

PART II: Committee of Whole Board – Closed

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

- 1.0 Disclosure of Interest: re Closed Session (P. McRae)
- 2.0 Approve Agenda: Committee of the Whole In-Camera (Closed) (P. McRae)
- 3.0 In-Camera (closed) Meeting Minutes  
1. Organizational/ Regular Board Meeting 2026/02: December 1, 2025 [\(Attached\)](#)
- 4.0 Report No. IC-03-26: [\(Attached – A. Marton\)](#)
- 5.0 Legal Item: (A. Marton)



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

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### Our Motto:

"Small schools make a difference".

### Our Vision:

"To meet the needs of all learners while Sparking curiosity and joy in learning".

### Our Values:

- "Positive, professional relationships & sense of team
- Kindness with expectations
- Learner mindset & dedication to ongoing innovation
- Belief that experience teaches, engages & connects".

## Regular Board Meeting 2026/02 M I N U T E S

Monday, December 01, 2025 – 6:30 p.m.

### Videoconference & Teleconference

Microsoft Teams meeting  
1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 162 131 683#

**Board Chair:** Pinky McRae

**Director:** Will Goodman

Location: Board Office, Videoconference & Teleconference

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) 7:25 p.m.

### 1.0 Roll Call

<u>Trustees</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)										
	OS	TC	VC	A	R		OS	TC	VC	A	R
Brunskill, Dr. Megan	x					Nesbitt, Jason			x		
Fairservice, Dan ( <i>censure</i> )						Pristanski, Kal			x		
Jarvis, Allison			x			Michano, Julie	x				
Liscomb, Pat			x			Anthony, Miley (Student)	x				
McRae, Pinky	x					McLeod, Rylee (Student)			x		
Hardy, Pam					x	Indigenous Student Trustee (Vacant)					

<u>Board Administrators</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Goodman, William: <i>Director of Education</i>	x				
Leroux, Carole: <i>Superintendent of Education</i>	x				
Love-Jedruch, Flora: <i>Superintendent of Education</i>	x				
Marton, Alex: <i>Superintendent of Business</i>	x				
Balog, Tara: <i>Assistant Superintendent</i>					x
Brewster, Annick: <i>Assistant Superintendent</i>			x		
Harris, Brent: <i>Assistant Superintendent</i>	x				
Muir, Gordon: <i>Manager of Plant Services/Transportation</i>			x		
Kashak, Doug: <i>Manager of Mental Health</i>			x		
Dee, Christine: <i>Team Lead – Payroll Services</i>	x				
Chouinard, Connie: <i>Team Lead – Business Services</i>			x		
Nault, Denis: <i>Manager of Human Resources</i>			x		
Lucas, Jay: <i>Team Lead - Information Technology Services</i>			x		
Kitchener, Nick: <i>Manager of Information Technology</i>			x		
Bartlett, Shy-Anne: <i>Manager of Indigenous Education</i>			x		
Christianson, GerriLynn: <i>Executive Assistant &amp; Communications Coordinator</i>	x				
Zeleny, Lisa: <i>Executive Assistant</i>			x		

**Welcome to Doug Kashak**

The Board welcomed new Manager of Mental Health Doug Kashak to the School Board.

**Land Acknowledgement**

Manager of IT Services Nick Kitchener provided the land acknowledgement.

**2.0 Regular Meeting Call to Order**

**12/26**

Moved by: Trustee M. Brunskill

Second: Trustee J. Michano

**That**, the Superior-Greenstone DSB Regular Board Meeting on Monday, December 1, 2025, be called to order at 6:34 p.m.

Carried

**3.0 Trustee Attendance**

**13/26**

Moved by: Trustee J. Michano

Second: Trustee M. Brunskill

**That**, the Superior-Greenstone District School Board approves the absence of Trustee A. Jarvis, P. Liscombe, J. Nesbitt, K. Pristanski and P. Hardy from the Regular Board Meeting scheduled for December 1, 2025, and that the Trustee be recorded as “excused with approval of the Board,” in accordance with Section 228(1)(d) and Regulation 313/24 of the Education Act.

Carried

**4.0 Approval of Agenda**

**14/26**

Moved by: Trustee K. Pristanski

Second: Trustee M. Brunskill

**That**, the agenda for the Superior-Greenstone DSB 2025/02 Regular Board Meeting, December 1, 2025, be accepted and approved.

Carried

**5.0 Disclosures of Interest re: Open Session**

There were no disclosures of interest offered at this time.

**6.0 Minutes: Board Meetings and Board Committee Meetings****6.1 Board Meeting Minutes**

**15/26**

Moved by: Trustee J. Nesbitt

Second: Trustee P. Liscomb

**That**, the minutes of the following Board Meeting be adopted as presented:

1. Organizational/ Regular Board Meeting 2026/01: November 17, 2025;

Carried

**7.0 Business Arising Out of the Minutes****7.1 2026 Indigenous Education Advisory Committee (IEAC)**

Note: Appointments are in effect until November 2026.

The appointment of Trustee Pam Hardy as the Chair of IEAC was deferred to the next meeting.

**16/26**

Moved by: Trustee J. Michano

Second: Trustee J. Nesbitt

**That**, the Superior-Greenstone DSB appoint the following trustees as IEAC members:

1. Allison Jarvis Appointee
2. Kal Pristanski Appointee

Carried

**8.0 Delegations and/or Presentations****8.1 Showcasing Learning: Ensuring Growth for Every Learner - Embedding the Assessment of Basic Language & Learning Skills within the Kindergarten Program**



A video presentation was put together by Melissa Bianco and Wanda Edwards and introduced by the Director. The presentation highlighted how the school board is embedding the assessment of basic language and learning skills within the kindergarten program. The presentation demonstrated the student learning that is taking place.

8.2 Excellence in Education: Dorion Public School - Learning for All

A video presentation was prepared by Vice-Principal Jennifer Rissanen, the video featured Dorion Public School Students engaging in their learning.

8.3 Report No. 05: Student Trustee Report: November 2025

The Student Trustees Miley Anthony and Rylee McLeod provided an update, emphasizing the importance of ensuring all students have a voice in discussions related to the request for information process. The November Student Senate meeting was postponed to December due to weather and will include planning on goal setting. Student Trustees will be traveling to Toronto in January to attend PES. An update was also provided on the Indigenous Youth Council, with elections underway and a representative expected in the coming weeks.

**9.0 Reports and Matters for Decision**

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

9.1.1 Board Policy Review Committee Report

The Board Policy Review Committee meeting was scheduled for November 25<sup>th</sup>. Quorum could not be reached; therefore, the meeting is rescheduled to December 10, 2025, at 6:30 p.m. A new agenda package will be sent to Trustees in the coming days.

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

*Superintendent of Business: Alex Marton  
Assistant Superintendent: Brent Harris*

Nil.

**11.0 Reports of the Director of Education**

*Director of Education: William Goodman*

11.1 Report No. 06: Director's Monthly Report: November 2025

Director of Education Will Goodman provided a review of the Director's Monthly Report that showcases the work happening in schools across the district. The report highlighted the continued growth of trades opportunities for skilled workers and meaningful community connections and partnerships.

**12.0 Reports of the Education Committee**

*Superintendent of Education: Carole Leroux  
Superintendent of Education: Flora Love-Jedruch  
Assistant Superintendent: Tara Balog  
Assistant Superintendent: Annick Brewster*

12.1 Report No. 07: SGDSB Special Education Report

Learning for All System Principal Erik Leroux provided an overview of the Special Education Report. He discussed the statistics outlined in the report and noted that the number of students with an IEP but no exceptionality has decreased by 4%, reflecting improved alignment between identification and programming. Highlights included ongoing IPRC audits to strengthen processes, continued implementation of universal design for learning, review of summer transition programming, and increasing support requests from schools, with 8 of 15 sites seeking additional assistance. Erik also noted progress integrating Indigenous and Western knowledge within IEPs, the use of Ages and Stages tools in Kindergarten, and continued collaboration with community partners to support culturally safe identification practices and transitions, including those from federal and Catholic school systems.



- 12.2 Report No. 08: Indigenous Skilled Trades Training Program Report  
Superintendent of Business Carole Leroux presented an overview of the Indigenous Skilled Trades Training Program, noting its strong alignment with the Multi-Year Strategic Plan through innovative, inclusive, and community-focused learning opportunities. The program currently supports approximately 75 Indigenous and non-Indigenous students, offering 4–6 credits through hands-on community development projects and supported by \$800,000 in external funding. Efforts continue to expand outreach, strengthen partnerships, and increase program visibility, with early trades exploration now reaching students in Grades 4–6. Recent accomplishments include the completion of a community home in Ginoogaming with an accessible deck built by GCHS students, with the next build planned for Aroland. Trustees expressed enthusiasm for the program's impact and growth.

**13.0 New Business**

Board Chair: P. McRae

13.1 Board Chair

13.1.1 Report No. 09: Trustee Board Meeting Evaluation Summary 2025

Trustees discussed whether it is effective to continue the evaluation process at this time, given current participation levels. It was suggested that the matter be revisited at the inaugural meeting of the next Board. The Board meeting evaluation for 2026 will be deferred for discussion at the November inaugural/ Organizational Board meeting in November 2026.

13.2 Trustee Associations and Other Boards

13.2.1 OPSBA Board of Directors Meeting

Trustee Jason Nesbitt reported on the recent OPSBA meeting, highlighting proposed governance changes that would reduce the Board of Directors from 50 to 12, with one representative each for the North, Northeast, and Northwest. He noted ongoing advocacy for two northern representatives to maintain strong regional voice. Additional amendments may be brought forward before the vote on December 18. The Board Chair and Director attended an information session and confirmed no new updates. Trustee Nesbitt will continue regional advocacy.

13.3 Trustee Activities

Nil.

13.4 Ministry Updates for Trustees

Nil.

13.5 Future Board Meeting Agenda Items

Trustees were asked to please email the Board Chair or Director with any agenda requests for the next meeting.

**14.0 Notice of Motion**

Nil.

**15.0 Observer Comments**

Nil.

PART II: Committee of the Whole Board

Section (B) In-Camera: – (closed to public) 7:25 p.m.

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

16.1 Agenda: Committee of the Whole Board – Closed

**17/26**

Moved by: Trustee J. Michano

Second: Trustee A. Jarvis

**That, the Superior-Greenstone DSB go into a Committee of the Whole Board Section B (Closed Session) at 7:25 p.m. and that this portion be closed to the public.**

Carried

16.2 Rise and Report from Closed Session

**18/26**

Moved by: Trustee J. Nesbitt

Second: Trustee M. Brunskill

**That**, the Superior-Greenstone DSB rise and report from the Committee of the Whole Board Section B (Closed Session) at 7:27p.m. and that this portion be open to the public.

Carried

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

17.1 **19/26**

Moved by: Trustee P. Liscomb

Second: Trustee M. Brunskill

**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. Organizational/ Regular Board Meeting 2026/01:November 17, 2025;

Carried

17.2 Other Recommendations from Committee of the Whole Closed Session

Nil.

**18.0 Adjournment**

**20/26**

Moved by: Trustee J. Nesbitt

Second: Trustee J. Michano

**That**, the Superior-Greenstone DSB 2026/02 Regular Board Meeting, Monday, December 1, 2025 adjourn at 7:28, p.m.

Carried

<b><u>2026 - Board Meetings</u></b>		
Board Office or Designated Site indicated in schedule. Time 6:30 p.m.		
Monday, January 26, 2026	Monday, February 23, 2026	Monday, March 30, 2026
Monday, April 1, 2026 <i>*Special Board Meeting</i>	Monday, April 27, 2026	Monday, May 25, 2026 <i>*Designate Site: Manitouwadge High School</i>
Monday, June 22, 2026	Monday, July 13, 2026	Monday, August 24, 2026
Monday, September 21, 2026 <i>*Designate Site: SGDSB Learning Centre</i>	Monday, October 19, 2026	Monday, November 9, 2026 (1:00 p.m.) <i>*Designate Site: Board Office</i>
Monday, December 7, 2026		

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Regular Board Meeting 2026/02**

Committee of the Whole Board: Closed Session.

Monday, December 01, 2025

Board Office, 12 Hemlo Drive, Marathon, Ontario

**T O P I C S**

**Board Chair:** Pinky McRae

**Director:** William Goodman

*Location: Board Office, Videoconference & Teleconference*

*Recorder: G. Christianson*

PART II: Committee of Whole Board – Closed

*Section (B): In-Camera 7:25 p.m.*

- 1.0 Disclosure of Interest: re Closed Session
- 2.0 Approve Agenda: Committee of the Whole In-Camera (Closed)
- 3.0 In-Camera (closed) Meeting Minutes
  - 1. *Organizational/ Regular Board Meeting 2026/01: November 17, 2025*

**Regular Board Meeting 2026-02**

Monday, December 1, 2025

**M I N U T E S**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026

\_\_\_\_\_  
SECRETARY

\_\_\_\_\_  
CHAIR



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

### Audit Committee Meeting

Thursday, October 2, 2025 6:30 p.m.

### MINUTES

#### Videoconference & Teleconference

Microsoft Teams meeting - [Join the meeting now](#)  
1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID:

**Chairperson:** Kal Pristanski

**Superintendent of Business:** Alex Marton

**Location:** Videoconference & Teleconference

**Recorder:** G. Christianson

#### **1.0 Roll Call**

<u>Members</u>	Attendance Mode: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)										
	OS	TC	VC	A	R		OS	TC	VC	A	R
Green, Kevin		x				Pristanski, Kal			x		
Jarvis, Allison			x			Sitch, Douglas		x			
Liscomb, Pat				x		McRae, Pinky (Ex-Officio)			x		
<u>Board Administration</u>							OS	TC	VC	A	R
Alex Marton: <i>Superintendent of Business</i>									x		
Will Goodman: <i>Director of Education</i>									x		
Brent Harris: <i>Assistant Superintendent of Business</i>									x		
Lisa Zeleny: <i>Executive Assistant</i>											x
<u>Internal Auditors</u>							OS	TC	VC	A	R
Paul Agostino , <i>Regional Internal Audit Manager</i>									x		
Amanda Roulston, <i>Internal Auditor</i>									x		
<u>External Auditors</u>											
Trevor Ferguson, Partner, Deloitte											x
Heather LaPlante, Audit Manager Deloitte											x

At 6:33 p.m. the meeting was called to order.

#### **2.0 Approval of Agenda**

**Mover:** D. Stich

**Second:** K. Pristanski

*That the agenda for the Audit Committee meeting of October 2, 2025, be accepted and approved.*

Carried

#### **3.0 Disclosures of interest re: Open Session**

There were no disclosures of interest offered at this time.

#### **4.0 Approval of Minutes**

4.1 Minutes of Audit Committee Meeting: June 11, 2025

**Mover:** K. Pristanski

**Second:** D. Sitch

*That the minutes for the Audit Committee meeting of June 11, 2025 be accepted and approved as presented.*

**5.0     Audit Committee**

- 5.1     2024-2025 Audit Committee Annual Reports to the Board and Ministry of Education  
 The Audit Committee Annual Report is required to be brought to the Trustees Annually. The report outlines the Audit Committee activities within the fiscal year. The report also includes a report to the Ministry of Education to advise of the internal audits that are completed. A resolution of approval is not required at this time and will be brought forward to the December Audit Committee meeting.
- 5.2     Audit Committee Terms of Reference  
 The Audit Committee Terms of Reference was included in the agenda package. Superintendent of Business Alex Marton requested the Committee to please review the document and share any feedback prior to the next meeting. Executive Assistant Lisa Zeleny will send out a reminder to the Committee prior to the next meeting, to review the Terms of Reference and submit any feedback.

**6.0     Internal Audit**

- 6.1     Internal Audit Department Update  
 Internal Auditor Paul Agostino provided a review of the status for internal audits. He advised that the 2023-2025 Audit Plan is complete. 2024 Internal Audits were not previously completed due to staffing shortages; however, they have since been completed.
- 6.2     Internal Audit Mandate  
 P. Agostino provided a review of the Internal Audit Mandate that outlines the purpose and commitment to the Board. He noted that the audits are organized based upon a risk audit plan and is on a two-year cycle. The document requires approval and signature for board records.

***Mover : K. Pristanski******Second: A. Jarvis******That, the Superior-Greenstone DSB Audit Committee Approves the Internal Audit Mandate as presented.***Carried

- 6.3     SGDSB Internal Audit Report: Training and Competence Audit  
 P. Agostino provided an update regarding the Internal Audit Report on Training and Competence, which was finalized at the beginning of September. Appreciation was extended to Alex and the Manager of Facilities for their collaboration throughout the summer to complete the audit work.
- The audit focused on training provided to staff and reported no audit observations. Appendix A noted one consideration for improvement, recommending that the Board consider implementing a process to track the frequency of performance appraisals for non-union staff, similar to the system used for unionized employees. No management response was required. Appendix B confirmed that the Board has strong controls in place, and that training modules are well organized based on the specific needs of each staffing group.
- 6.4     Internal Audit Plan: Risk-Based Audit Plan-2025-26 & 2026-27  
 P. Agostino provided an overview of the risk-based Internal Audit Plan for the next two school years, including a summary of the risk assessment process, supporting worksheet, and scope of the planned audits. The upcoming audits will focus on several key areas: Cyber Security and Business Continuity, Principal Management, and Preventative Maintenance Plans. The Cyber Security and Business Continuity Audit will address topics such as unauthorized access, data breaches, hardware asset control, administrative privileges, and security awareness, as well as a business impact analysis to ensure continuity in the event of operational disruptions. The Principal Management Audit will review areas such as onboarding practices, peer support, job descriptions,

workload, recruitment, and succession planning. The Preventative Maintenance Audit will focus on facilities planning, vehicle maintenance, and energy conservation.

Discussion highlighted the evolving nature of cyber security, noting that while an external audit was completed in 2022–2023, a follow-up in 2025–2026 is planned due to the rapidly changing digital landscape. The Superintendent of Business noted that the Board has cyber insurance and strong controls in place, but emphasized the importance of continued vigilance. The Director also noted the significance of understanding emerging risks and maintaining due diligence. The Board's Disaster Recovery Plan has been completed and made available to staff. Trustee Pristanski will follow up with Alex by email regarding additional questions

**6.5 Internal Audit Observations Follow-Up**

An update was provided regarding the ongoing work to address and clear audit observations from previous years. There have been no new observations since the last meeting. Currently, 16 observations remain ongoing, and five observations have been newly addressed. As discussed at the previous meeting, the presentation format of the follow-up document will be updated so that items that have been completed will be removed from the list.

The Superintendent of Business expressed appreciation to the internal audit team for their continued efforts, noting the Board's commitment to closing open observations as progress is made. Paul and Alex met to review the outstanding items and have assigned responsibilities to the appropriate staff to ensure timely completion of the remaining actions.

**7.0 Standing Items**

**7.1 Legal Matters**

There were no legal matter to discuss.

**7.2 In-Camera Meeting (Only if required)**

The Committee declined the opportunity to meet in-camera.

**8.0 Future Meeting Dates**

The next meeting date is scheduled for December 11, 2025 at 6:30 p.m. The 2026 meeting dates have not yet been determined but will be available for decision at the next meeting.

**9.0 Adjournment**

**Mover: Chair Pristanski**

**Second: P. McRae**

*That the Audit Committee meeting of October 2, 2025, adjourn at 7:07 p.m.*

*Carried*



## Superior-Greenstone District School Board Multi-Year Strategic Plan



**Report No.:** 10

**Date:** January 26, 2026

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

**FROM:** Miley Anthony and Rylee McLeod, Student Trustees

**SUBJECT:** Student Trustee Report: January 2026

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### **Background Information**

On December 5 2025, Rylee and Mr. Goodman hosted the December student senate meeting. The meeting went very well, as a lot of the students were enthusiastic and willing to share a lot of their thoughts and feelings. The meeting consisted of a land acknowledgement, an introduction, a recap of what Rylee and Miley did in the previous month, suggestions for setting goals, and a period for the students to share their thoughts and feelings.

### **Current Situation**

Throughout the month of January, Rylee and Miley are working together to prepare for the Public Education Symposium that is being held 23rd to 25th of the month. This will be an exciting conference to network and see what is happening in all regions within public education. In February, the student trustees will be able to put into a report what they have learned and got out of the trip, giving the Symposium a new perspective for the board.

For the January Senate Meeting, Rylee and Miley will focus on teambuilding and teaching the students cooperative skills. Rylee and Miley will also discuss various activities that can be put in place to teach said skills. As always, there will also be a period of time for the students to discuss their thoughts, feelings, and views.

### **Next Steps**

In December, Samuel Sabourin was elected as our second Indigenous Student Trustee for SGDSB. This is a very exciting time where Miley and Rylee can add a new voice to their work. We are looking forward to being able to work alongside Sam and will give him support where needed. Miley and Sam have been given the opportunity to share





## Superior-Greenstone District School Board Multi-Year Strategic Plan



their voices by giving a 2-minute interview for a provincial conference alongside Assistant Superintendent of Education, Tara Balog. This is an exciting opportunity for all parties where Student Trustees can share their voices as students and also give perspective to being from Northern Ontario. This is a great chance for Sam to get a feel for the role and have another Trustee present to give advice and support where needed.

### **Administrative Summary**

*That the Superior-Greenstone DSB receive Report No. 10 Student Trustee Report: January 2026 for information.*

Respectfully submitted by:

Miley Anthony  
Student Trustee

Rylee McLeod  
Student Trustee



## Superior-Greenstone District School Board Budgetary Report



**Report No.:** 11

**Date:** January 26, 2026

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

**FROM:** Kal Pristanski, Chair of the Audit Committee  
Alex Marton, Superintendent of Business  
Brent Harris, Assistant Superintendent

**SUBJECT:** Report of the Audit Committee – 2024-2025 Audited Financial Statements

**STRATEGIC  
PRIORITY:** Meaningful Community Connections and Partnerships

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### **Background**

Representatives from Deloitte, LLP were engaged to perform the audit of the 2024-2025 Financial Statements.

### **Current Situation**

The 2024-2025 Financial Statements are attached for your review. The Financial Statements include the following:

- 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.

In addition, the following are attached for information:

- The Compliance Report
- The Trust Fund Report

The Financial Statements were received at the Audit Committee Meeting held on December 11, 2025, and are presented to the Board for approval.

### **Next Steps**

The Financial Statements are in Draft until accepted by the Board. At that time, the auditors will release their report and the statements are finalized. In 2024-2025, there were no recommendations from the auditors.

**Administrative Recommendations/Summary**

***That, the Superior-Greenstone DSB, having received Report No.11: Report of the Audit Committee – Financial Statements:***

- *Approve the 2024-2025 audited Financial Statements.*
- *Received additional financial reports for information.*

Respectfully submitted by:

Kal Pristanski  
Chair of the Audit Committee

Alex Marton  
Superintendent of Business

Brent Harris  
Assistant Superintendent

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## Consolidated financial statements of Superior-Greenstone District School Board

August 31, 2025

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# Management Report

Year ended August 31, 2025

## **Re: Management's Responsibility for the Consolidated Financial Statements**

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

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

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

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

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

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William Goodman  
Director of Education

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Alex Marton  
Superintendent of Business

[DATE]

## Independent Auditor's Report

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

### Opinion

We have audited the consolidated financial statements of Superior-Greenstone District School Board (the "Board"), which comprise the consolidated statement of financial position as at August 31, 2025, and the consolidated statements of operations, change in net debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Board for the year ended August 31, 2025 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1(a) to the financial statements.

### Basis for Opinion

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

### Emphasis of Matter

Without modifying our opinion, we draw attention to Note 1(a) of the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and the Canadian public sector accounting standards. Our opinion is not modified in respect of this matter.

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

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

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

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



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

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

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

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

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

**Superior-Greenstone District School Board**  
**Consolidated statement of financial position**  
As at August 31, 2025

	Notes	2025 \$	2024 \$
<b>Financial assets</b>			
Accounts receivable	2 and 3	21 407 058	19 972 182
Accounts receivable - Province of Ontario capital grants	3	11 100 215	12 141 409
Investments	4	125	125
		<b>32 507 398</b>	32 113 716
<b>Liabilities</b>			
Bank indebtedness		1 189 403	1 346 063
Accounts payable and accrued liabilities		5 593 322	6 002 261
Deferred revenue	5	5 464 532	4 630 133
Deferred capital contributions	6	66 437 255	64 239 593
Net long-term debt	7	7 863 990	8 456 400
Retirement and other employee future benefits payable	8	405 806	464 321
Asset retirement obligation	15	1 593 029	1 621 830
		<b>88 547 337</b>	86 760 601
Net debt		<b>(56 039 939)</b>	(54 646 885)
Commitments and contingent liabilities	11		
<b>Non-financial assets</b>			
Tangible capital assets	14	70 396 622	68 258 797
Prepaid expenses and supplies		221 603	98 845
		<b>70 618 225</b>	68 357 642
<b>Accumulated surplus</b>	16	<b>14 578 286</b>	13 710 757

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

Approved on behalf of the Board

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

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

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

Year ended August 31, 2025

	Notes	Budget \$	2025 Actual \$	2024 Actual \$
<b>Revenue</b>				
Provincial grants				
Core education funding		<b>34 731 352</b>	<b>34 468 345</b>	34 193 723
Deferred capital contributions recognized	6	<b>7 420 973</b>	<b>4 024 366</b>	7 866 886
Other		<b>1 531 920</b>	<b>1 330 822</b>	4 721 292
Local taxation		<b>2 941 000</b>	<b>3 336 202</b>	2 839 522
School fundraising		<b>504 000</b>	<b>713 520</b>	565 480
Federal grants and fees		<b>5 920 625</b>	<b>7 416 967</b>	7 000 565
Interest income		<b>100 000</b>	<b>62 093</b>	118 463
Other revenues - School Boards		<b>415 000</b>	<b>579 244</b>	542 854
Other fees and revenue		<b>557 000</b>	<b>884 830</b>	775 365
		<b>54 121 870</b>	<b>52 816 389</b>	58 624 150
<b>Expenses</b>				
Instruction	9	<b>32 262 199</b>	<b>34 957 388</b>	36 647 226
Administration		<b>3 856 543</b>	<b>4 036 198</b>	4 520 899
Transportation		<b>1 846 395</b>	<b>1 672 891</b>	1 873 601
School operations/pupil accommodation		<b>13 497 291</b>	<b>10 649 958</b>	14 574 144
School funded activities		<b>504 000</b>	<b>618 918</b>	573 591
Other		<b>650 326</b>	<b>13 507</b>	67 369
		<b>52 616 754</b>	<b>51 948 860</b>	58 256 830
Annual surplus		<b>1 505 116</b>	<b>867 529</b>	367 320
Accumulated surplus, beginning of year		<b>13 379 723</b>	<b>13 710 757</b>	13 343 437
<b>Accumulated surplus, end of year</b>		<b>14 884 839</b>	<b>14 578 286</b>	13 710 757

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

**Superior-Greenstone District School Board**  
**Consolidated statement of change in net debt**  
Year ended August 31, 2025

	Notes	2025 \$	2024 \$
<b>Annual surplus</b>		<b>867 529</b>	367 320
Acquisition of tangible capital assets	14	<b>(6 275 356)</b>	(6 926 096)
Amortization of tangible capital assets and asset retirement obligation	14	<b>4 137 531</b>	8 107 113
Disposal of tangible capital assets		—	17 201
Acquisition of prepaid expenses and supplies		<b>(221 603)</b>	(98 845)
Use of prepaid expenses and supplies		<b>98 845</b>	182 009
		<b>(2 260 583)</b>	1 281 382
Change in net debt		<b>(1 393 054)</b>	1 648 702
Net debt, beginning of year		<b>(54 646 885)</b>	(56 295 587)
<b>Net debt, end of year</b>		<b>(56 039 939)</b>	(54 646 885)

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

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

Year ended August 31, 2025

	Notes	2025 \$	2024 \$
<b>Operating activities</b>			
Annual surplus		867 529	367 320
Items not involving cash			
Amortization of tangible capital assets and asset retirement obligation	14	4 137 531	8 107 113
Deferred capital contributions recognized	6	(4 024 366)	(7 866 886)
Disposal of tangible capital assets		—	17 201
Asset retirement obligation		53 329	57 263
Changes in non-cash assets and liabilities			
Accounts receivable		(1 434 876)	(3 328 361)
Accounts payable and accrued liabilities		(408 939)	2 128 790
Deferred revenue - operating		1 048 048	300 787
Retirement and other employee future benefits payable		(58 515)	(38 376)
Settlement of asset retirement obligation		(82 130)	—
Prepaid expenses and supplies		(122 758)	83 164
		(25 147)	(171 985)
<b>Capital activity</b>			
Acquisition of tangible capital assets	14	(6 275 356)	(6 926 096)
<b>Financing activities</b>			
Capital grant contributions	6	6 222 028	6 300 501
Change in accounts receivable			
- Province of Ontario capital grants		1 041 194	(1 422 156)
Change in deferred revenues - capital		(213 649)	138 245
Debt principal repaid		(592 410)	(568 024)
Repayment of obligations under capital lease		—	(24 207)
		6 457 163	4 424 359
Net change in bank indebtedness		156 660	(2 673 722)
Bank indebtedness, beginning of year		(1 346 063)	1 327 659
<b>Bank indebtedness, end of year</b>		<b>(1 189 403)</b>	<b>(1 346 063)</b>

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

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2025

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**1. Significant accounting policies**

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

Significant accounting policies adopted are as follows:

*(a) Basis of accounting*

The consolidated financial statements have been prepared in accordance with the Financial Administration Act supplemented by Ontario Ministry of Education memorandum 2004:B2 and Ontario Regulation 395/11, Accounting Policies and Practices Public Entities ("Regulation 395/11"), of the Financial Administration Act.

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

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

The accounting policy requirements under Regulation 395/11 are significantly different from the requirements of PSAS which requires that:

- Government transfers, including amounts previously recognized as tax revenues, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with PSAS PS3410;
- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with Canadian PSAS PS3100; and
- Property taxation revenue be reported as revenue when received or receivable in accordance with PSAS PS3510.

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

*(b) Reporting entity*

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

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

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

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2025

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

*(c) Trust funds*

Trust funds and their related operations administered by the Board amounting to \$289,334 (\$568,065 in 2024), have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations, as they are not controlled by the Board.

*(d) Deferred revenue*

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

*(e) Deferred capital contributions*

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

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

*(f) Retirement and other employee future benefits*

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

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

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



**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2025

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

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

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

- (i) The costs of self-insured retirement and other employee future benefit plans are actuarially determined using management's best estimate of salary escalation, insurance and health care cost trends, disability recovery rates, long-term inflation rates and discount rates. The cost of retirement gratuities are actuarially determined using the employee's salary, banked sick days and years of service as at August 31, 2012 and management's best estimate of discount rates. Any future actuarial gains and losses arising from changes to the discount rate are amortized over the expected average remaining service life of the employee group.
- (ii) For those self-insured benefit obligations that arise from specific events that occur from time to time, such as obligations for life insurance, dental and health care benefits for certain employees on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.
- (iii) Actuarial gains and losses related to obligations for long-term disability are amortized over the expected average service life of the employee group.
- (iv) The Board's contributions to multi-employer defined benefits pension plans, such as the Ontario Municipal Employees Retirement System ("OMERS") pensions, are recorded in the period in which they become payable.
- (v) The costs of insured benefits for active employees reflected in these consolidated financial statements are the Board's portion of insurance premiums owed for coverage of employees during the period.

*(g) Tangible capital assets*

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

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

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

Asset class	Estimated useful life in years
Land improvements	15
Building 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	3
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.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2025

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

*(g) Tangible capital assets (continued)*

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

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

*(h) Government transfers*

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

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

*(i) Investment income*

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

*(j) Long-term debt*

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

*(k) Budget figures*

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees ("Trustees"). The budget approved annually by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The approved operating budget for 2024-25 is reflected on the consolidated statement of operations. The budget was approved on June 24, 2024.

*(l) Property tax revenue*

Under PSAS, the entity that determines and sets the tax levy records the revenue in the financial statements, which in the case of the Board, is the Province. As a result, property tax revenue received from the municipalities is recorded as part of Provincial Grants.

*(m) Use of estimates*

The preparation of financial statements in conformity with the basis of accounting described in Note 1(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the year. 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, the recognition of deferred amounts related to capital contributions and asset retirement obligations. Actual results could differ from these estimates.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
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**1. Significant accounting policies (continued)**

*(n) Contributed materials*

Contributed materials are recognized by the Board at the date of contribution when a fair value can be reasonably estimated.

*(m) Asset retirement obligation*

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

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

- i) there is a statutory, contractual or legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii) the past transaction or event giving rise to the liability has occurred;
- iii) it is expected that future economic benefits will be given up;
- iv) a reasonable estimate of the amount can be made

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

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

**Superior-Greenstone District School Board**  
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**2. Accounts receivable**

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

	Balance at August 31, 2024 \$	Invoices \$	Payments \$	Balance at August 31, 2025 \$
Aroland First Nation	609,871	<b>1,276,641</b>	<b>(653,277)</b>	<b>1,233,235</b>
Biinjitwaabek First Nation	—	<b>472,766</b>	<b>(472,766)</b>	<b>—</b>
Bingwi Neyaashi Anishinaabek	123,972	<b>135,033</b>	<b>(135,033)</b>	<b>123,972</b>
Ginoogaming First Nation	1,823,309	<b>913,448</b>	<b>(828,862)</b>	<b>1,907,895</b>
Marten Falls First Nation	754,134	<b>34,383</b>	<b>(239,542)</b>	<b>548,975</b>
Pays Plat First Nations	487,212	<b>271,338</b>	<b>(270,000)</b>	<b>488,550</b>
Pic Mobert First Nation	—	<b>584,511</b>	<b>(584,511)</b>	<b>—</b>
Pic River First Nations	578,191	<b>816,940</b>	<b>(1,035,644)</b>	<b>359,487</b>
Red Rock First Nation	306,092	<b>1,255,178</b>	<b>(306,093)</b>	<b>1,255,177</b>
	<b>4,682,781</b>	<b>5,760,238</b>	<b>(4,525,728)</b>	<b>5,917,291</b>

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

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

The Board has reported receivables from the Province of Ontario, as Accounts receivable - Province of Ontario capital grants, of \$11,100,215 as at August 31, 2025 (\$12,141,409 in 2024) with respect to capital grants.

The Ministry of Education introduced a cash management strategy effective September 1, 2018. As part of the Strategy, the Ministry of Education delays part of the grant payment to school boards where the adjusted accumulated surplus and deferred revenue balances are in excess of certain criteria set out by the Ministry of Education. The balance of delayed grant payments from the Government of Ontario included in Accounts receivable as at August 31, 2025 is \$8,888,660 (\$8,618,033 in 2024).

**4. Investments**

Investments are comprised of the following:

	Cost \$	2025 Market value \$	Cost \$	2024 Market value \$
Guaranteed investment certificates	<b>125</b>	<b>125</b>	<b>125</b>	<b>125</b>

**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.

**Superior-Greenstone District School Board**  
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**5. Deferred revenue (continued)**

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2025 is comprised of:

	Balance at August 31, 2024 \$	Increase \$	Recognized \$	Balance at August 31, 2025 \$
Pupil accommodation	2,379,196	<b>2,806,901</b>	<b>(3,022,884)</b>	<b>2,163,213</b>
Proceeds of disposition	57,114	<b>2,334</b>	<b>—</b>	<b>59,448</b>
Other	2,193,823	<b>9,679,369</b>	<b>(8,631,321)</b>	<b>3,241,871</b>
	<b>4,630,133</b>	<b>12,488,604</b>	<b>(11,654,205)</b>	<b>5,464,532</b>

**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.

	2025 \$	2024 \$
Balance, beginning of year	<b>64,239,593</b>	65,805,978
Capital grants recorded as deferred capital contributions	<b>6,222,028</b>	6,300,501
Revenue recognized during the year	<b>(4,024,366)</b>	(7,866,886)
Balance, end of year	<b>66,437,255</b>	64,239,593

**7. Net long-term debt**

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

	2025 \$	2024 \$
4.56% Ontario Financing Authority, GPL 1	<b>563,149</b>	636,055
4.85% Ontario Financing Authority, GPL 2	<b>436,294</b>	481,263
5.01% Ontario Financing Authority, GPL 3	<b>576,967</b>	627,715
5.23% Ontario Financing Authority, GPL 4a	<b>1,267,526</b>	1,363,013
3.97% Ontario Financing Authority, GPL 4b	<b>903,068</b>	963,973
3.564% Ontario Financing Authority, GPL 4c	<b>3,493,927</b>	3,728,119
4.003% Ontario Financing Authority, GPL 4d	<b>623,059</b>	656,262
	<b>7,863,990</b>	8,456,400

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.

**Superior-Greenstone District School Board**  
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**7. Net long-term debt (continued)**

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

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

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

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

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 \$9,811,734 (\$10,751,270 in 2024) outstanding as at August 31, 2025 are due as follows:

	Principal payment \$	Interest \$	Total \$
2025/2026	617,870	321,394	939,264
2026/2027	644,454	294,811	939,265
2027/2028	672,210	267,055	939,265
2028/2029	701,192	238,073	939,265
2029/2030	731,456	207,809	939,265
Thereafter	4,496,808	618,602	5,115,410
	<u>7,863,990</u>	<u>1,947,744</u>	<u>9,811,734</u>

**Superior-Greenstone District School Board**  
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**8. Retirement and other employee future benefits**

*Retirement and other employee future benefit liabilities*

	<b>Retirement benefits \$</b>	<b>Other employee future benefits \$</b>	<b>2025 Total employee future benefits \$</b>	<b>2024 Total employee future benefits \$</b>
Accrued employee future benefit obligation	<b>332,119</b>	<b>69,986</b>	<b>402,105</b>	500,303
Unamortized actuarial gain (loss)	<b>3,701</b>	<b>—</b>	<b>3,701</b>	(35,982)
Accrued employee future benefit liability, end of year	<b>335,820</b>	<b>69,986</b>	<b>405,806</b>	464,321

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 \$152,223 (\$191,619 in 2024).

*Retirement and other employee future benefit expenses*

	<b>Retirement benefits \$</b>	<b>Other employee future benefits \$</b>	<b>2025 Total employee future benefits \$</b>	<b>2024 Total employee future benefits \$</b>
Current year benefit cost	<b>14,493</b>	<b>63,468</b>	<b>77,961</b>	132,332
Interest on accrued benefit obligation	<b>—</b>	<b>818</b>	<b>818</b>	(543)
Amortization of actuarial loss	<b>18,867</b>	<b>(3,912)</b>	<b>14,955</b>	21,456
Employee future benefits expenses	<b>33,360</b>	<b>60,374</b>	<b>93,734</b>	153,245

*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, 2025, the Board contributed \$1,095,085 (\$1,054,813 in 2024) 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.



**Superior-Greenstone District School Board**  
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**8. Retirement and other employee future benefits (continued)**

*Retirement benefits (continued)*

*(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.

*(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, 2025 (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, 2025.

*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, 2025 were \$22,333 (\$73,179 in 2024) and are included in the Board's current year benefit costs.

*(ii) Long-term disability benefits*

The Board provides long-term disability benefits including partial salary compensation and payment of life insurance premiums and health care benefits during the period an employee is unable to work or until their normal retirement date to employees up to the transition to the ELHT or to employees who are not yet members of an ELHT. The Board provides these benefits through an unfunded defined benefit plan. The benefit costs and liabilities related to this plan are included in the Board's consolidated financial statements.

The accrued benefit obligations for employee future benefit plans as at August 31, 2025 are based on actuarial valuations for accounting purposes as at August 31, 2025. 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	0.00%
Inflation	2.00%
Medical cost escalation	0.00%
Discount rate on accrued benefit obligations	3.80%
Dental cost escalation	0.00%

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**9. Expenses by object**

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

	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Salary and wages	<b>30,067,519</b>	<b>32,430,785</b>	34,687,774
Employee benefits	<b>5,243,298</b>	<b>5,814,035</b>	5,961,840
Staff development	<b>695,933</b>	<b>357,211</b>	412,867
Supplies and services	<b>4,431,098</b>	<b>5,220,892</b>	4,871,746
Rental expenses	<b>97,850</b>	<b>31,932</b>	31,822
Interest	<b>350,000</b>	<b>388,444</b>	364,217
Fees and contract services	<b>3,303,017</b>	<b>3,085,305</b>	3,415,812
Other	<b>811,066</b>	<b>482,725</b>	403,639
Transfers to other boards	<b>76,000</b>	—	—
Amortization of asset			
retirement obligation	<b>40,000</b>	<b>11,805</b>	48,379
Amortization of tangible capital assets	<b>7,500,973</b>	<b>4,125,726</b>	8,058,734
	<b>52,616,754</b>	<b>51,948,860</b>	58,256,830

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

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

The ultimate premiums over a five year period are based on both the reciprocals and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires on December 31, 2026.

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

In the event that the board of directors determines, in its absolute discretion, that the exchange has accumulated funds in excess of those required to meet the obligations of the Exchange, in respect of claims arising in prior years in respect of the underwriting group, the Board of Directors may reduce the actuarially determined rate for policies of insurance or may grant premium credits or policyholder dividends for that underwriting group in any subsequent underwriting year.

Upon termination of the exchange of reciprocal contracts of insurance within an Underwriting Group, the assets related to the Underwriting Group, after payment of all obligations, and after setting aside an adequate reserve for further liabilities, shall be returned to each Subscriber in the Underwriting Group according to its subscriber participation ratio and after termination the reserve for future liabilities will be reassessed from time to time and when all liabilities have been discharged, any remaining assets returned as the same basis upon termination.

In the event that a Board or other Board organization ceases to participate in the exchange of contracts of insurance within an Underwriting Group or within the Exchange, it shall continue to be liable for any Assessment(s) arising during or after such ceased participation in respect of claims arising prior to the effective date of its termination of membership in the Underwriting Group or in the exchange, unless satisfactory arrangements are made with in the board of directors to buy out such liability.

**Superior-Greenstone District School Board**  
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**11. Commitments and contingent liabilities**

The Board is committed to various operating leases for premises and equipment which expires fiscal 2025/26. The aggregate minimum lease payments are as follows:

	Minimum lease payments \$
2025/2026	15,389

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, 2025, 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.

**12. Repayment of "55 School Board Trust" funding**

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

The flow-through of \$128,014 (\$128,014 in 2024) in respect of the above agreement for the year ended August 31, 2025 is not recorded in these consolidated financial statements.

**13. Service contracts**

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

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

**Superior-Greenstone District School Board**  
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**14. Tangible capital assets**

	Cost Balance at August 31, 2024 \$	Additions \$	Disposals, write-offs \$	Revaluation of TCA-ARO \$	Cost Balance at August 31, 2025 \$
Land	2,019,997	—	—	—	2,019,997
Land improvements	7,648,897	2,409,470	—	11,000	10,069,367
Buildings	135,174,673	3,242,662	—	42,329	138,459,664
Equipment (5 years)	104,124	17,572	(104,124)	—	17,572
Equipment (10 years)	1,040,530	80,424	(546,879)	—	574,075
Equipment (15 years)	503,275	—	—	—	503,275
First time equipping	1,373,863	—	—	—	1,373,863
Furniture	39,307	—	—	—	39,307
Computer hardware	541,884	358,837	(78,510)	—	822,211
Computer software	206,432	57,585	(29,720)	—	234,297
Vehicles- <1 ton	79,241	55,477	—	—	134,718
Capital leases - other	476,193	—	—	—	476,193
	149,208,416	6,222,027	(759,233)	53,329	154,724,539

	Balance at August 31, 2024 \$	Amortization \$	Disposals, write-offs \$	Balance at August 31, 2025 \$	2025 Net book value \$	2024 Net book value \$
Land	—	—	—	—	2,019,997	2,019,997
Land improvements	5,250,741	308,532	—	5,559,273	4,510,094	2,398,156
Buildings	72,847,881	3,286,929	—	76,134,810	62,324,854	62,326,792
Equipment (5 years)	93,712	12,170	(104,124)	1,758	15,814	10,412
Equipment (10 years)	770,846	80,730	(546,879)	304,697	269,378	269,684
Equipment (15 years)	255,520	27,488	—	283,008	220,267	247,755
First time equipping	902,973	137,386	—	1,040,359	333,504	470,890
Furniture	6,633	3,931	—	10,564	28,743	32,674
Computer hardware	206,490	227,349	(78,510)	355,329	466,882	335,394
Computer software	59,389	47,468	(29,720)	77,137	157,160	147,043
Vehicles- <1 ton	79,241	5,548	—	84,789	49,929	—
Capital leases - other	476,193	—	—	476,193	—	—
	80,949,619	4,137,531	(759,233)	84,327,917	70,396,622	68,258,797

**Superior-Greenstone District School Board**  
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## 15. Asset Retirement Obligation

The Board has recorded ARO's as of the September 1, 2022 implementation date on a modified retroactive basis, with a restatement of prior year amounts.

As at August 31, 2025, all liabilities for asset retirement obligations are reported at current costs without discounting.

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

	2025 \$	2024 \$
Balance, beginning of year	1 621 830	1 564 567
Increase in liabilities reflecting changes in the estimates of liabilities	53 329	57 263
Liabilities settled during the year	(82 130)	—
Balance, end of year	1 593 029	1 621 830

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

The revaluation adjustment has been added to the Tangible Capital Asset – Asset Retirement Obligation balance to be amortized over the remaining useful life of the underlying asset, except in the case where the related ARO asset has no remaining useful life, in which case, it is expensed directly.

## 16. Accumulated surplus

Accumulated surplus consists of the following:

	2025 \$	2024 \$
Invested in tangible capital assets	2,019,998	2,019,998
School generated funds	450,967	356,356
Interest accrual	(140,780)	(140,780)
Asset retirement obligation	(1,351,740)	(1,422,065)
Working funds	9,951,929	9,208,954
Reserves and reserve funds	3,647,912	3,688,294
	14,578,286	13,710,757

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
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**16. Accumulated surplus (continued)**

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

	<b>2025</b>	2024
	<b>\$</b>	<b>\$</b>
Reserve and reserve funds		
Pupil accommodation - school renewal	<b>160,352</b>	160,352
Capital - equipment	<b>59,157</b>	57,097
Insurance	<b>18,082</b>	17,453
Pre-2010 benefit adjustment	<b>1,674,197</b>	1,615,908
Winning teams	<b>47,285</b>	47,285
Capital - project	<b>1,688,839</b>	1,790,199
	<b>3,647,912</b>	3,688,294

**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. The Board's pro-rata share of expenditures for 2025 is 55.59% (63.32% in 2024) based on the number of transported students.

	<b>Total</b>	<b>2025 Board portion</b>	<b>Total</b>	<b>2024 Board portion</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Administrative cost	<b>281,942</b>	<b>157,474</b>	331,956	210,554
Student transportation	<b>2,727,134</b>	<b>1,515,418</b>	2,626,769	1,663,047
Total expenditure	<b>3,009,076</b>	<b>1,672,892</b>	2,958,725	1,873,601

## **18. Future accounting standard adoption**

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

Applicable for fiscal years beginning on or after April 1, 2026 (in effect for the board for as of September 1, 2026 for the year ending August 31, 2027). Standards must be implemented at the same time:

### New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- i) preparers to account for items, transactions and other events not covered by standards;
- ii) auditors to form opinions regarding compliance with accounting standards;
- iii) users in interpreting information in financial statements; and
- iv) Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

The main changes are:

- i) Additional guidance to improve understanding and clarity
- ii) Non-substantive changes to terminology/definitions
- iii) Financial statement objectives foreshadow changes in the Reporting Model
- iv) Relocation of recognition exclusions to the Reporting Model
- v) Consequential amendments throughout the Public Sector Accounting Handbook

The framework is expected to be implemented prospectively.

### Reporting Model- PS 1202- Financial Statement Presentation:

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201- Financial Statement Presentation. The model is expected to be implemented retroactivity with restatement of prior year amounts.

The main changes are:

- i) Restructured Statement of Financial Position
- ii) Introduction of financial and non-financial liabilities
- iii) Amended non-financial asset definition
- iv) New components of net assets- accumulated other and issued share capital
- v) Increased clarity regarding presentation of budget comparatives on the statement of operations
- vi) Relocated net debt to its own statement
- vii) Renamed the net debt indicator
- viii) Revised the net debt calculation
- ix) Removed the statement of change in net debt
- x) New statement of net financial assets/liabilities
- xi) New statement of changes in net assets/liabilities

Financing transactions presented separately from operating, capital and investing transactions on the statement of cash flows.

**Report No.: 12****Date:** January 26, 2026

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

**FROM:** Brent Harris, Assistant Superintendent  
Alex Marton, Superintendent of Business

**SUBJECT:** Interim Financial Report No. 01

### **Background**

The purpose of the interim financial reports is to provide management and the Board of Trustees with a clear understanding of the status of the current year's budget compared to actual expenditures to date, as well as an outlook for the remainder of the year.

### **Current Situation**

The first interim report covers the period from September 1, 2025 to December 31, 2025, and is attached for review. The report includes the following summaries:

- Summary of Financial Results
- Summary of Enrollment
- Summary of Staffing

### **Updates from Estimates to Revised Estimates**

#### *Enrollment and Operating Grants*

SGDSB is projecting an enrolment decrease of 5.5 FTE (3.0 ADE) compared to Estimates. The decrease is concentrated at the secondary level and results in a modest reduction to per-pupil funding through the Classroom Staffing Fund.

Increases to benchmarks in other grant areas offset the enrolment-related reduction. The table below compares Section 1A between Estimates and Revised Estimates.

<b>Grant</b>	<b>Estimates</b>	<b>Revised Estimates</b>
Classroom Staffing Fund	15,550,728	15,288,528
Learning Resources Fund	7,798,240	7,821,418
Special Education Fund	5,996,114	5,983,455
School Facilities Fund	5,399,391	5,587,733
Student Transportation Fund	2,096,738	2,089,838
School Board Administration Fund	2,717,686	2,942,440
<b>General Operating Allocation</b>	<b>39,558,897</b>	<b>39,713,412</b>



*Capital Grants*

Capital Grants increased by \$1.115M as a result of new accessibility funding announced in September. The revised capital allocations are summarized below

<b>Capital Grant</b>	<b>Estimates</b>	<b>Revised Estimates</b>
Non-Land	6,200,000	7,315,000
Land	0	0
Minor Tangible Capital Assets	988,972	992,835
School Renewal Allocation	1,342,501	1,373,493
<b>Total Capital Allocation</b>	<b>8,531,473</b>	<b>9,681,328</b>

*Deferred Revenue*

Deferred Revenue spending has increased, primarily due to higher projected expenditures in Special Education and Indigenous Education. Deferred Revenue represents funding recognized as revenue as related expenditures are incurred. Unspent balances are carried forward and may be used in future years. Increased spending is fully offset by corresponding revenue.

Additional deferred revenue became available following the completion of year-end financial statements and the reconciliation of opening deferred revenue balances for the current period.

<b>Deferred Revenue Category</b>	<b>Estimates</b>	<b>Revised Estimates</b>
Special Education – General	5,715,250	6,288,913
Indigenous Education	804,926	968,058
Mental Health Workers	187,237	187,237
Student Mental Health	470,405	458,566
Student Safety and Well-Being	116,000	100,000
<b>Legislative Grants</b>	<b>7,293,818</b>	<b>8,002,774</b>
Rural and Northern Education	183,000	250,000
<b>Capital Legislative Grants</b>	<b>183,000</b>	<b>250,000</b>

*Responsive Education Program (REP) Grants*

In addition, the Revised Estimates now account for revenues and offsetting expenses for all planned REP. The table below presents a comparison.

<b>REP Grant</b>	<b>Estimates</b>	<b>Revised Estimates</b>
Math Lead	183,472	183,472
Human Rights & Equity Advisor	76,000	72,000
Indigenous Graduation Coaches	141,400	80,000
Math Coaches, Elementary	0	250,860
Math Coaches, Secondary	0	138,524
Literacy Coaches	0	71,872
<b>Total REP Grants</b>	<b>400,872</b>	<b>796,728</b>

*Staffing Additions*

The following staffing additions are proposed based on the Board's updated financial position. Adjustments to previously approved allocations, along with external funding sources, have created capacity for these additions. The tables below summarize all proposed positions.

<b>REP Grants</b>				
<b>Position</b>	<b>FTE</b>	<b>Location</b>	<b>Amount</b>	<b>Funding Source</b>
Math Coach, Elementary	2.0	Regional	250,860	REP Funding
Math Coach, Secondary	1.0	Regional	138,524	REP Funding
Early Years Literacy Coach	1.0	Regional	71,872	REP Funding

<b>Central Staff</b>				
<b>Position</b>	<b>FTE</b>	<b>Location</b>	<b>Amount</b>	<b>Funding Source</b>
Business Services Officer	1.0	RRLC	65,564	School Board Administration

<b>Support Staff</b>				
<b>Position</b>	<b>FTE</b>	<b>Location</b>	<b>Amount</b>	<b>Funding Source</b>
Attendance Counsellor	1.0	Regional	32,968	Rural Northern Education
Education Assistant	1.0	GOPS	55,421	Education Service Agreement
Education Assistant	1.0	BAPS	43,163	Special Education
Education Assistant	1.0	MRHS	32,056	Education Service Agreement
Education Assistant	1.0	NRHS	55,421	Education Service Agreement

<b>Teaching Staff</b>				
<b>Position</b>	<b>FTE</b>	<b>Location</b>	<b>Amount</b>	<b>Funding Source</b>
Early Years Literacy Coach	2.0	Regional	143,744.5	Learning Resources Fund
Elementary Teacher	.5	BEPS	68,627	Classroom Staffing Fund
Elementary Teacher – IL	.5	MMPS	35,009	Indigenous Education
Elementary Teacher – FSL	.5	NAPS	43,043	Classroom Staffing Fund
Elementary Teacher – IL	.5	BAPS	38,841	Indigenous Education
Elementary Teacher – IL	.5	GOPS	39,585	Indigenous Education
Elementary Teacher – SET	1.0	GOPS	64,558	Special Education
Secondary Teacher	.84	GCHS	101,352	Classroom Staffing Fund
Secondary Teacher	.33	NRHS	22,891	Classroom Staffing Fund

*Operating Additions*

The following operating additions are proposed and are fully supported by available funding.

<b>Description</b>	<b>Location</b>	<b>Amount</b>	<b>Funding Source</b>
Professional Fees for Business Continuity Audit	Regional	10,000	School Board Administration
Instructional Supplies, Schools	Regional	10,000	Learning Resources
Property Insurance	Regional	47,000	School Facilities
Professional Development – Lead Forward Program	Regional	25,000	Learning Resources
Interest Expense	Regional	25,000	School Board Administration

Board Action Plan – Immersion Camp	Marathon	50,000	Indigenous Education
Gym AV Equipment	Regional	50,000	School Facilities
Snow Clearing Contracts	Regional	60,500	School Facilities
Contingency Fund	Regional	70,000	School Board Administration
School-based Furniture, Equipment and Supplies	Regional	150,000	School Facilities

**Administrative Recommendations**

That, the Superior-Greenstone DSB approve Report No. 12, 2025-2026 Interim Report No. 1 as presented.

Respectfully submitted by:

Alex Marton  
Superintendent of Business

Brent Harris  
Assistant Superintendent

SUPERIOR-GREENSTONE DSB  
2025-26 Interim Financial Report #1

For the Period Ending November 30, 2025

Summary of Financial Results

	Estimates	Revised Estimates	In-Year Change	
			\$	%
Revenue				
Operating Grants	36,936,475	37,450,933	514,458	1.4%
Capital Grants	10,172,624	6,390,697	(3,781,927)	(37.2%)
Other	8,781,026	8,961,721	180,695	2.1%
Total Revenue	55,890,125	52,803,351	(3,086,774)	(5.5%)
Expenditures				
Classroom	35,408,054	36,038,154	630,100	1.8%
Other Operating	4,225,428	3,849,564	(375,864)	(8.9%)
Transportation	1,918,980	1,922,403	3,423	0.2%
Pupil Accommodation	14,104,264	10,639,556	(3,464,708)	(24.6%)
Other	145,846	286,114	140,268	96.2%
Total Expenditures	55,802,572	52,735,791	(3,066,781)	(5.50%)
In-Year Surplus (Deficit)	87,553	67,560	(19,993)	
Prior Year Accumulated Surplus (Deficit)	14,578,276	14,578,276	-	
Accumulated Surplus (Deficit) for Compliance	14,665,829	14,645,836	(19,993)	

Note: Forecast based on Revised Estimates.

Changes in Revenue

- Operating grants are up utilization of prior years deferred revenue.
- Capital grants are down due to a change in amortization estimates, consistent with 2024-25 Financial Statements
- Other Revenues are up due to the inclusion of Responsive Education Program grants.

Change in Expenditures

- Classroom expenditures are up due to additions to classroom staffing and expenses associated with Responsive
- Other operating expenditures are down due to the reallocation of expenses to align with funding source.
- Capital grants are down due to a change in amortization estimates, consistent with 2024-25 Financial Statements
- Other expenditures are up due to inclusion of a provision for legal expenses.

Change in Surplus/Deficit

- For compliance purposes, we are projecting a surplus of \$67,560

Risks & Recommendations

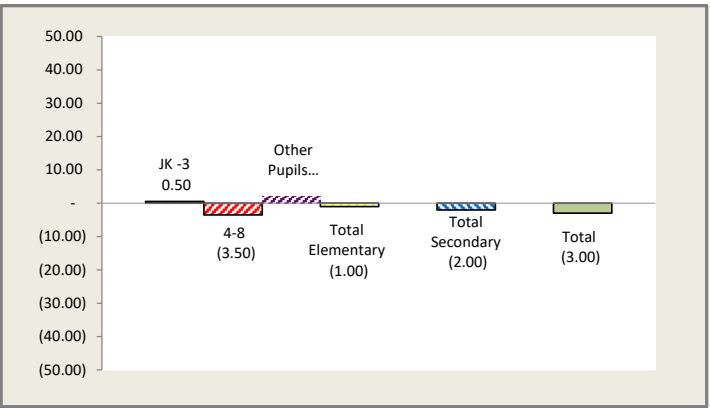
- Retirement payments are being funded from our current grants.

Summary of Enrolment

ADE	Estimates	Revised Estimates	In-Year Change	
			#	%
Elementary				
JK -3	278.00	278.50	0.50	0.2%
4-8	299.00	295.50	(3.50)	(1.2%)
Other Pupils	36.00	38.00	2.00	5.6%
Total Elementary	613.00	612.00	(1.00)	(0.2%)
Secondary <21				
Pupils of the Board	555.75	552.75	(3.00)	(0.5%)
Other Pupils	153.50	154.50	1.00	0.7%
Total Secondary	709.25	707.25	(2.00)	-0.3%
Total	1,322.25	1,319.25	(3.00)	-0.2%

Note: Forecast based on Revised Estimates.

Changes in Enrolment: Budget v. Forecast



Highlights of Changes in Enrolment:

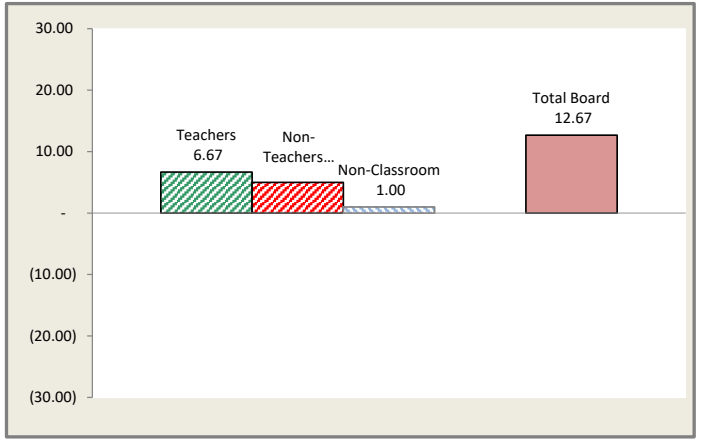
- Total board enrolment is down 3.0 ADE. Pupils of the Board is up 6.0 ADE and Other Pupils is up 3.0 ADE.

Summary of Staffing

FTE	Estimates	Revised Estimates	In-Year Change	
			#	%
Classroom				
Teachers	145.48	152.15	6.67	4.6%
Non-Teachers	152.20	157.20	5.00	3.3%
Total Classroom	297.68	309.35	11.67	3.9%
Non-Classroom	69.30	70.30	1.00	1.4%
Total	367.00	379.70	12.67	3.5%

Note: Forecast is based on Revised Estimates.

Changes in Staffing: Budget v. Forecast



Highlights of Changes in Staffing:

- Teachers up due to the addition of a 5.5 addition to the Elementary Teaching panel and 1.17 addition to the Secondary Teaching panel
- Non-teachers is up due to a 4.0 FTE addition to the Special Education portfolio and 1.0 FTE to the Attendance Portfolio
- Non-classroom is up due to a 1.0 FTE additions to Business Department.



## Superior-Greenstone District School Board Budgetary Report



**Report No.: 13**

**Date:** January 26, 2026

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

**FROM:** Alex Marton, Superintendent of Business

**SUBJECT:** Enrolment Summary as of October 31, 2025

### **Background**

Each year, in accordance with Ontario Regulation, student enrolment is reported to the Ministry of Education in October and March.

### **Current Situation**

Enrolment on these dates determines per-pupil funding. Compared to budget, October 2025 enrolment is unchanged for Elementary and 5.5 FTE lower for Secondary.

Elementary Schools	Budget FTE October 31, 2025	Actual FTE October 31, 2025	Variance
B.A. Parker Public School	96	100	4
Beardmore Public School	25	30	5
Dorion Public School	52	51	-1
George O'Neill Public School	109	113	4
Manitouwadge Public School	38	36	-2
Margaret Twomey Public School	144	140	-4
Marjorie Mills Public School	36	35	-1
Nakina Public School	21	22	1
Schreiber Public School	29	26	-3
Terrace Bay Public School	63	60	-3
<b>Total Elementary Enrolment</b>	<b>613.00</b>	<b>613.00</b>	<b>0</b>
Secondary Schools	Budget FTE October 31, 2025	Actual FTE October 31, 2025	Variance
Geraldton Composite High School	176.00	177.25	1.25
Lake Superior High School	116.00	114.25	-1.75
Manitouwadge High School	65.5	68.25	2.75
Marathon High School	185.00	184.00	-1.00
Nipigon Red Rock High School	186.00	179.25	-6.75
<b>Total Secondary Enrolment</b>	<b>728.50</b>	<b>723.00</b>	<b>-5.5</b>
<b>Total Board Enrolment</b>	<b>1341.5</b>	<b>1336.00</b>	<b>-5.50</b>

**Administrative Recommendations**

That the Superior-Greenstone DSB receive Report No. 13: Enrolment Summary as of October 31, 2025, for information.

Respectfully submitted by:

Alex Marton  
Superintendent of Business



## Superior-Greenstone District School Board Multi-Year Strategic Plan



**Report No.: 14**

**Date:** January 26, 2026

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

**FROM:** Will Goodman, Director of Education

**SUBJECT:** Director's Monthly Report: January 2026

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### **Background**

The Director's Monthly Report is designed to provide the community with meaningful insight into how the goals of the Multi-Year Strategic Plan (MYSP) are being realized across the Superior-Greenstone District School Board. Each month, the report showcases photos and stories that highlight the incredible work taking place in our schools, bringing the MYSP to life through authentic examples of practice.

As we begin a new year, the January 2026 Director's Monthly Report highlights **Innovation and Creativity** across our schools, reflecting the joy that emerges when teaching and learning are inspired, engaging, and student-centred. This month's stories celebrate the many ways staff and students are thinking creatively, embracing new approaches, and fostering learning environments where curiosity and imagination thrive.

We are proud to share these moments of innovation and creativity and to celebrate the dedication of our staff and students who continue to make SGDSB a place where joy in teaching and learning is at the heart of everything we do.

### **Current Situation**

Please click on the following link to read the *Director's Monthly Report: January 2026* to read about explicit examples of how SGDSB is accomplishing the work of the Multi-Year Strategic Plan.



[Director's Monthly Report: January 2026](#)

As we begin a new year, the January 2026 Director's Monthly Report highlights Innovation and Creativity across our schools, reflecting the joy that emerges when teaching and learning are in...



## Superior-Greenstone District School Board Multi-Year Strategic Plan



[Go to this Sway](https://sway.cloud.microsoft/7rRtvzkg4c88MaKS?ref=Link)

<https://sway.cloud.microsoft/7rRtvzkg4c88MaKS?ref=Link>

### **Administrative Summary**

*That the Superior-Greenstone DSB receive Report No.14, Director's Monthly Report: January 2026, for information.*

Respectfully submitted by:

William Goodman,  
Director of Education





Superior-Greenstone District School Board  
Multi-Year Strategic Plan



**Report No.:** 15

**Date:** January 26, 2026

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

**FROM:** Annick Brewster, Assistant Superintendent

**SUBJECT:** EQAO

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**Background**

The Ontario Education Quality Assurance Office (EQAO) measures Ontario students' literacy (reading and writing) and math skills at points in their Kindergarten to Grade 12 education. Students attending Superior-Greenstone District School Board schools participate in the following four assessments:

- Grade 3, Primary Division: The Assessment of Reading, Writing and Mathematics, Primary Division tests the reading, writing and math skills students are expected to have learned by the end of Grade 3.
- Grade 6, Junior Division: The Assessment of Reading, Writing and Mathematics, Junior Division tests the reading, writing and math skills students are expected to have learned by the end of Grade 6.
- Grade 9 Math: The Grade 9 Assessment of Mathematics tests the math skills students are expected to have learned by the end of the Grade 9 mathematics course.
- Ontario Secondary School Literacy Test (Grade 10): The Ontario Secondary School Literacy Test (OSSLT) measures whether students are meeting the minimum standard for literacy across all subjects up to the end of Grade 9. Successful completion of the literacy test is one of the requirements to earn an Ontario Secondary School Diploma.

The 2024–2025 EQAO results, released in December, provide insights into SGDSB student performance. The information gathered from EQAO assessments supports system and school-based staff in determining priorities and devising strategies to enhance student achievement in reading, writing, and mathematics. Rather than being considered on their own, EQAO results are reviewed together with other evidence of student learning—such as report cards and classroom assessments—to gain a comprehensive picture of progress.

EQAO data is a critical resource for SGDSB educators, offering insight into how well students meet the literacy and numeracy expectations outlined in *The Ontario Curriculum* at specific points in time. These results allow for year-over-year comparisons at the school, board, and

provincial levels. In addition, EQAO collects contextual, attitudinal, and behavioral information, as well as data on specific student populations, which helps SGDSB better understand students' experiences and learning environments.

This information directly informs SGDSB's Student Achievement Plan (SAP) guiding targeted interventions, professional learning, and instructional strategies to improve student outcomes and well-being. For example, recent reports and trends over the last two years underscore the importance of increasing ongoing efforts to close achievement gaps in Grade 9 mathematics and the Ontario Secondary School Literacy Test (OSSLT), while also emphasizing the need to sustain improvements in reading and writing in elementary. Additionally, a focus on continuous improvement in mathematics at the Grade 3 and 6 levels remains a priority, ensuring that gains are built upon and student success is supported across all areas.

### **Current Situation**

#### **Board Level Data Overview**

##### **Legend**

Achieved Target/Improvement

Approaching

Not Achieved

##### **EQAO Grade 3**

	Below 23-24	Below (overall) 24-25	At or Above 23-24	At or Above (overall) 24-25
Reading	52.3%	37%	47.7%	63%
Writing	63.6%	48.1%	36.4%	51.9%
Math	63.6%	38.9%	36.4%	61.1%

##### **EQAO Grade 6**

	Below 23-24	Below (overall) 24-25	At or Above 23-24	At or Above 24-25
Reading	16.1%	17.6%	83.9%	82.4%
Writing	35.5%	21.6%	65.5%	78.4%
Math	70.5%	60.8%	29.5%	39.2%

Grade 9 Math

	Below 23-24	Below (overall) 24-25	At or Above 23-24	At or Above 24-25
Math	69.4%	75.5%	30.6%	24.5%

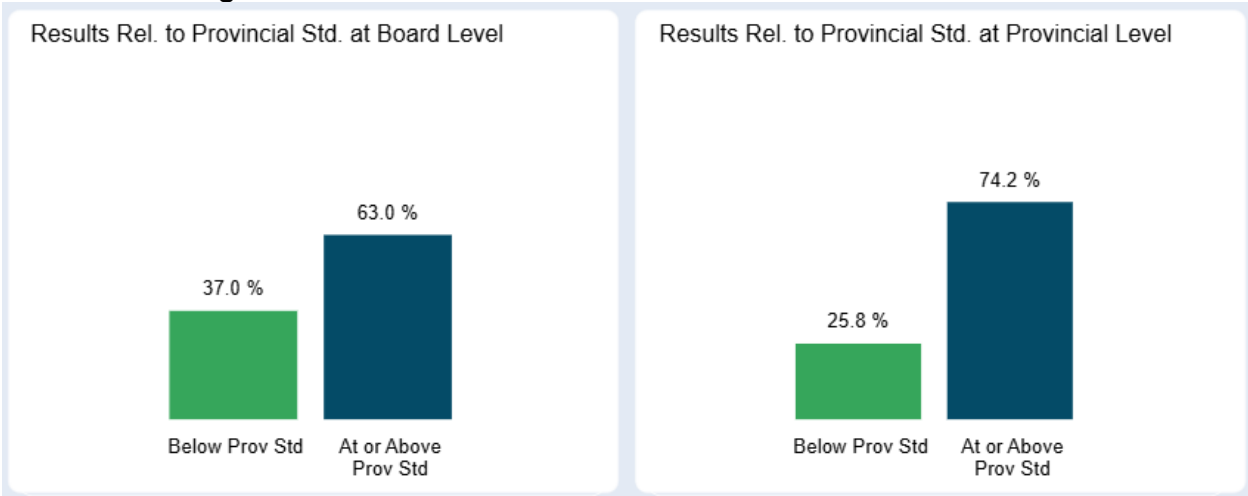
Grade 10 OSSLT

	Successful 23-24	Successful 24-25
OSSLT	60.4%	57%

**SGDSB compared to the Province**

In Grade 3 Reading, reading we have increased by 15% from previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 23.5% discrepancy between SGDSB and the province. In 2024 – 2025 there is an 11% discrepancy between SGDSB and the province. Showing a gap closing of 12% for this year.

Grade 3 Reading

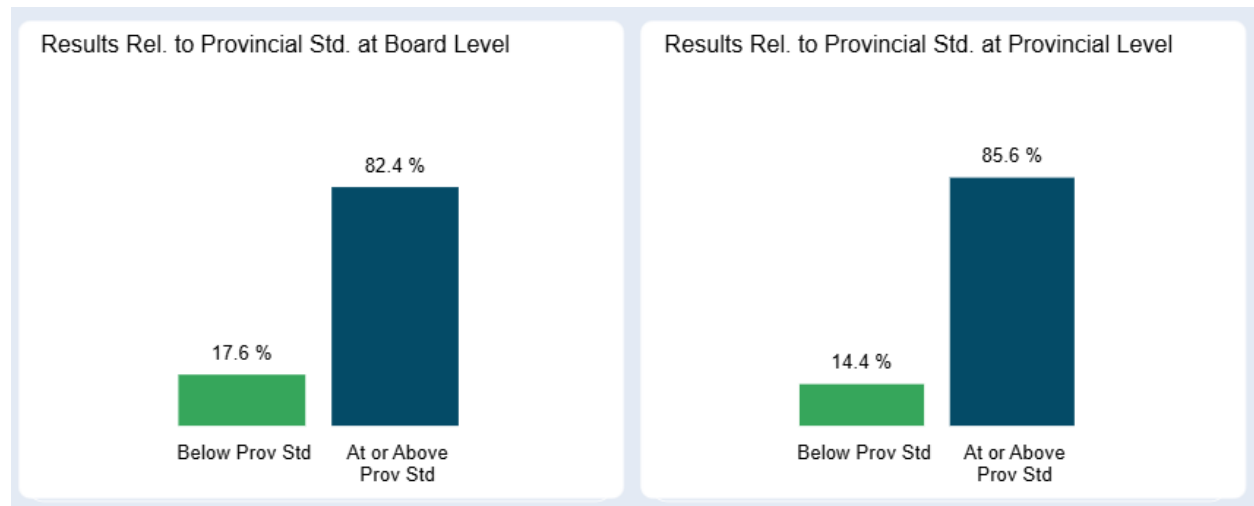


The distribution of students also shows an increase in students achieving at the mid to high level 3 and 4.

Grade 6 Reading

In Grade 6 Reading, we have maintained our position in students achieving at provincial standard. In relation to the province, in 2023 – 2024 we were achieving above the province by almost 2%. In 2024 – 2025 we continue to be comparable with the province, despite the province having an almost 4% improvement. The trend for SGDSB students in Grade 6 Reading has been trending upwards. However, we are paying attention to the dip and ensuring that

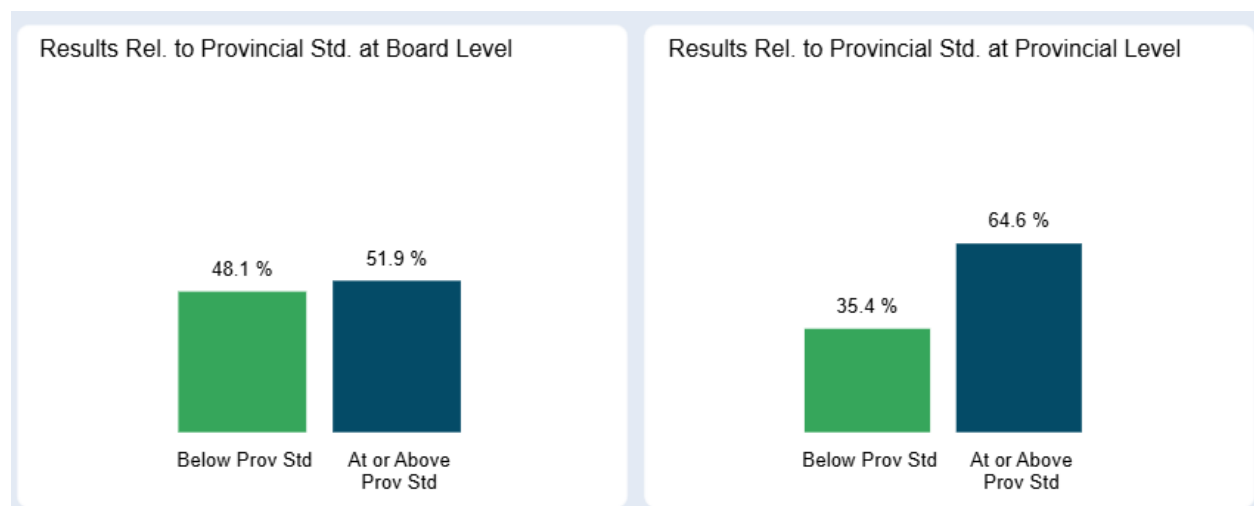
growth continues to happen through honing on areas of need as well as students who are close to meeting provincial standard.



Data from 2023 – 2024 to 2024 – 2025 the distribution has move and is more concentrated in high level 2 to Level 4, showing continued progress and growth in terms of provincial standard. While there was a slight reduction of 1.5% this is mainly due to comparing different cohorts of students, with less students participating in 2024 – 2025 than in 2023 – 2024. However, the data also shows that the concentration of students approaching provincial standard from 2023 – 2024 to 2024 – 2025 has increased slightly.

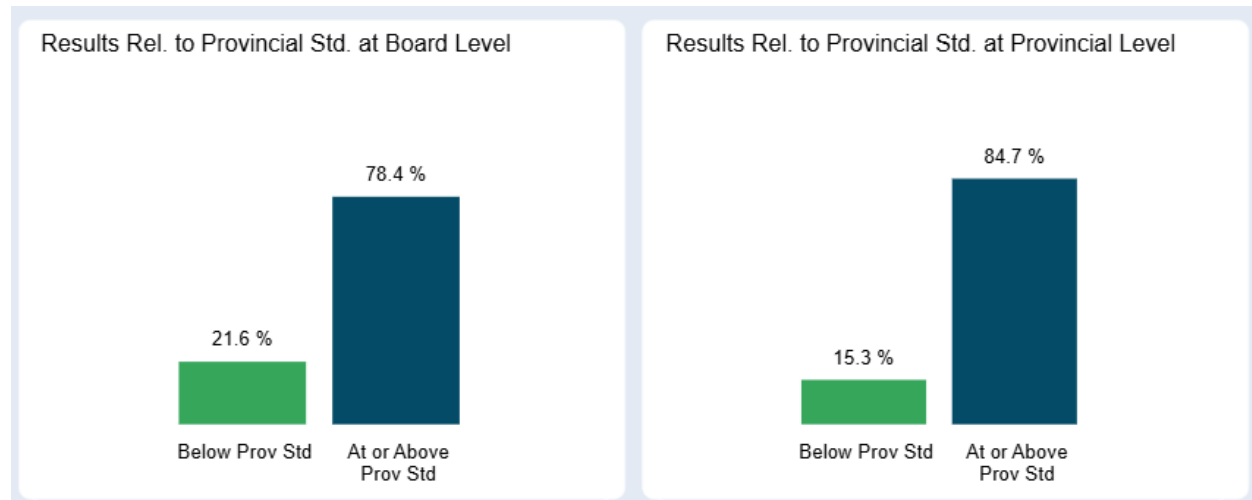
### Grade 3 Writing

In Grade 3 Writing, we have increased by 15.5% from previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 27% discrepancy between SGDSB and the province. In 2024 - 2025 there is a 13% discrepancy between SGDSB and the province. Showing a gap closing of 14% for 2024-2025 school year.



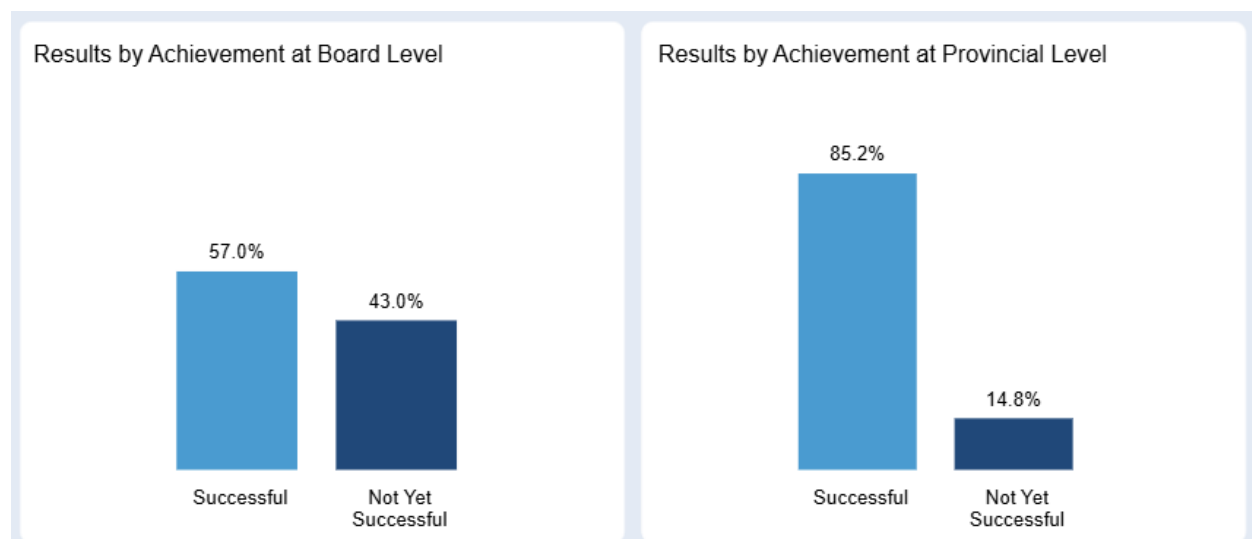
## Grade 6 Writing

In Grade 6 Writing, we have increased by 13% from previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 16% discrepancy between SGDSB and the province. In 2024 - 2025 there is a 6% discrepancy between SGDSB and the province. Showing a gap closing of 10% for 2024-2025 school year.



## OSSLT

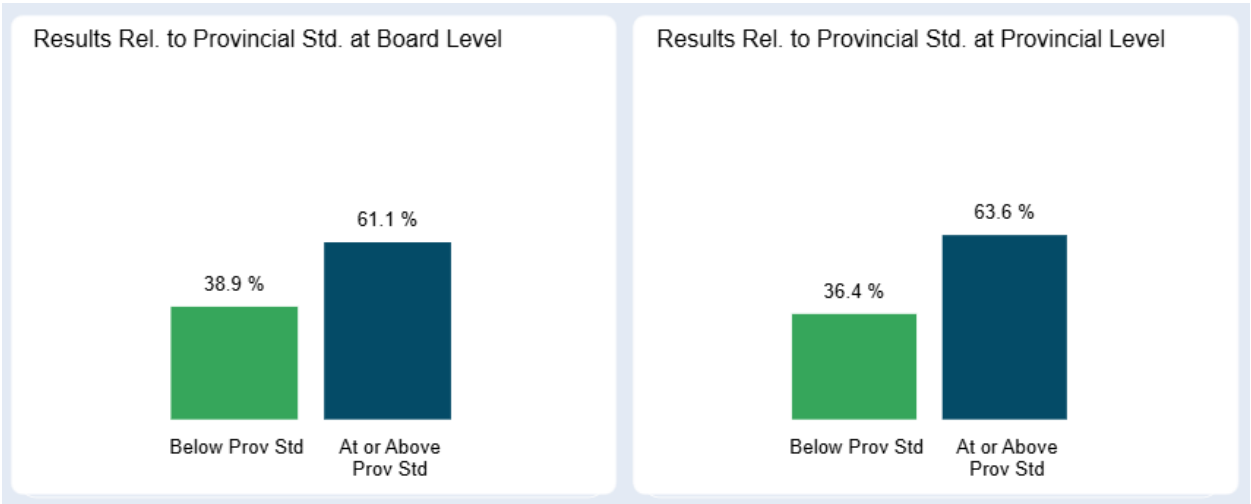
In Grade 9 Mathematics, we are down 3% from the previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 24% discrepancy between SGDSB and the province. In 2024 - 2025 there is a 28% discrepancy between SGDSB and the province. Showing a gap widening of 4% for 2024-2025 school year. While this trend shows a drop, our trends overall is that we are hovering at the high 50 to low 60%. Showing that improvement is stationary.



Eligible student participation has increase 20% however since 2023-2024. We have been intentional about supporting more students in participating in the OSSLT. Because the OSSLT is a graduation requirement and a key measure of foundational literacy, increasing participation ensures that all students are supported to stay on track for graduation. Higher participation also allows us to identify students who may need targeted literacy interventions or accommodations earlier, or the opportunity to take the OSSLT course pathway. It also ensures that our literacy data is accurate, equitable, and representative of all learners, strengthening the planning and improvement work across the system.

**Grade 3 Mathematics**

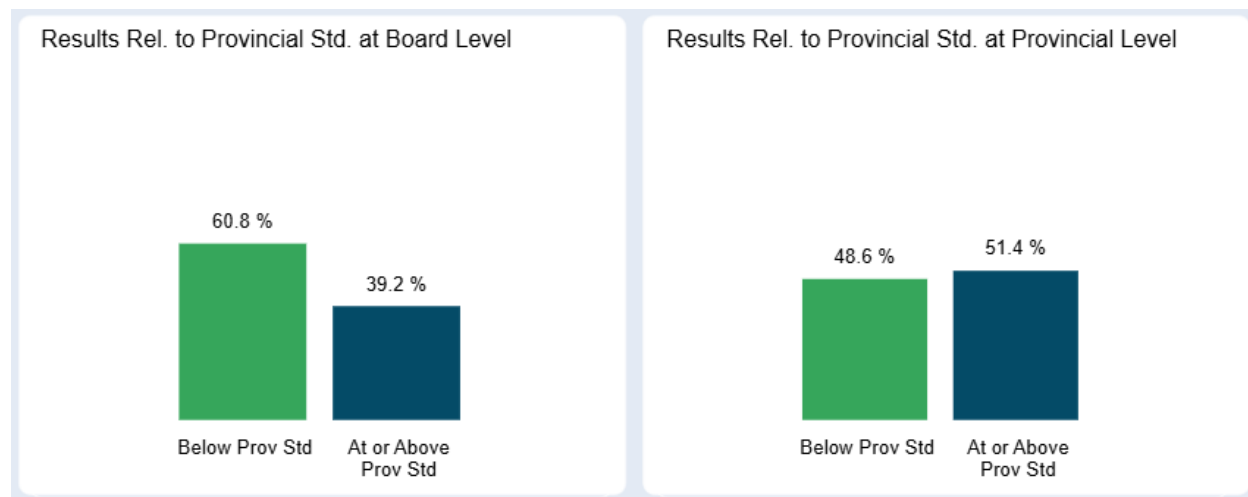
In Grade 3 Mathematics, we have increased by 25% from previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 25% discrepancy between SGDSB and the province. In 2024 - 2025 there is a 2.5% discrepancy between SGDSB and the province. Showing a gap closing of 22.5% for 2024-2025 school year.



**Grade 6 Mathematics**

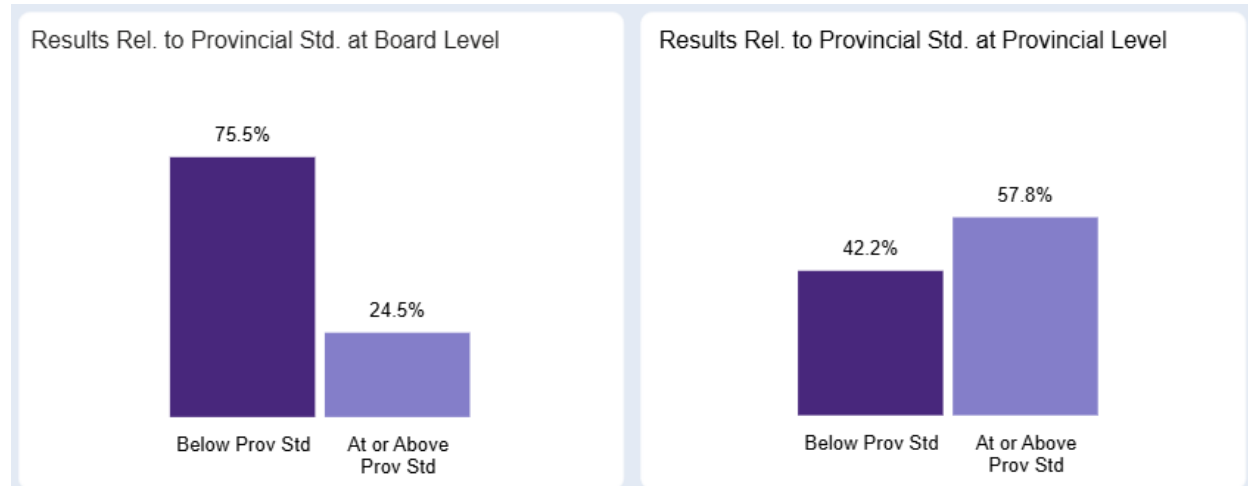
In Grade 6 Mathematics, we have increased by 10% from previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 21% discrepancy between SGDSB and the province. In 2024 - 2025 there is a 12% discrepancy between SGDSB and the province. Showing a gap closing of 9% for 2024-2025 school year.

Our data also shows that the majority of students that are below provincial standard are within the Level 2 range with some students in the approaching provincial standard area (2.5 and above). We have also made gains in the Level 2 range in which minimal students are in the level 1 range as compared to previous years.



## Grade 9 Math

In Grade 9 Mathematics, we are down 6% from the previous year in students achieving at provincial standard. In relation to the province, in 2023 – 2024 there was a 23% discrepancy between SGDSB and the province. In 2024 - 2025 there is a 33% discrepancy between SGDSB and the province. Showing a gap widening of 10% for 2024-2025 school year.



## Next Steps

We are continuing to enhance our data collection and analysis practices in order to further analyze areas of need. Such as enhanced data dashboards which allow staff to access and review data more efficiently.

We continue to build capacity of school teams in using data to drive decision-making. This is not only data from EQAO but data from classroom assessments, screening tools, and diagnostic

assessments. Working with school Principals and school teams to compare EQAO and internal data, such as Report Card trends, and anecdotal and local assessment data.

EQAO provides a snapshot of how students are doing both within our district and in comparison to the province. While it is not a stand-alone data set, it is an indicator of whether our efforts are improving student learning.

#### *OSSLT Strategies*

We are ensuring we are offering the two opportunities for completing the assessment in the Fall and Spring. This provides students with two opportunities in the same year to complete the assessments. Educators use various instructional tools and practices to support students in preparing for the assessment. Next steps as we move forward are working with school teams to unpack areas of needs for students and develop strategies to support literacy components in courses. This will not only be a Grade 10 focus, but a priority area for Grade 7 to 10 educators.

#### *Grade 9 Mathematics improvement*

We continue to build capacity of school teams and educators with math coaches to support diverse needs in Grade 9 Mathematics. We are in the initial stages of developing a structure to support grade 7-9 transition to further support closing gaps in Mathematics.

### **Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 15: EQAO Report, for information.*

Respectfully submitted by:

Annick Brewster, Assistant Superintendent of Education

Carole Leroux, Superintendent of Education





## Superior-Greenstone District School Board Multi-Year Strategic Plan



**Report No: 16**

**Date:** January 26, 2026

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

**FROM:** Shy-Anne Bartlett, Manager of Indigenous Education

**SUBJECT:** National Day and Week of Truth and Reconciliation

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### **Background**

Superior-Greenstone District School Board (SGDSB) continues to demonstrate its commitment to Truth and Reconciliation through intentional action, transparency, and reflection. In alignment with **Policy 105: Truth and Reconciliation**, SGDSB aims to ensure that all schools and departments actively participate in learning and acts of reconciliation. This year, the Board emphasized clear alignment between school and system activities and the specific Truth and Reconciliation Commission (TRC) Calls to Action, reinforcing accountability and ensuring that learning and remembrance efforts directly support meaningful change.

The National Day for Truth and Reconciliation (September 30th) serves as an annual opportunity for staff, students, and communities to come together to honour Survivors, their families, and those who never returned home from residential schools. Schools and departments across the district were encouraged to use this day, and the surrounding week, as a time of deep learning, community engagement, and commitment to ongoing reconciliation efforts.

### **Current Situation**

In 2025, SGDSB strengthened the impact of TRC Day by intentionally linking school-based activities to specific Calls to Action, including but not limited to #6–12 (Education and Child Welfare), #57 (Public Servant Education), #62–66 (Education for Reconciliation), #79–86 (Commemoration and Museums), and #92 (Business and Reconciliation).

Schools across the district demonstrated creativity, cultural awareness, and partnership with Indigenous communities. Highlights include:

- **Community Collaboration and Cultural Learning:**  
Many schools partnered with local First Nations, Métis councils, and Friendship Centres to co-plan events and ceremonies. For example, Lake Superior High School collaborated with Pays Plat First Nation to host a community Truth and Reconciliation Pow Wow, inviting neighbouring schools and community members to participate.
- **Experiential Learning and Land-Based Engagement:**  
Schools such as Geraldton Composite High School (GCHS) hosted district-wide gatherings featuring sacred fires, hand drumming, teachings on water and reconciliation, and walks for truth. Students engaged with Elders and community partners, connecting learning to local teachings and traditions.
- **Integration of the Arts and Storytelling:**  
The “Granddaughter’s Song” performance, shared at multiple sites including Manitouwadge and Marathon, provided a powerful artistic reflection on Indigenous

identity, healing, and intergenerational resilience, aligning with Call to Action #83 (Arts and Reconciliation).

- Classroom-Based Learning:  
Many elementary schools, including Beardmore, Nakina, and Dorion Public Schools, dedicated the full week to literacy and social studies lessons about the history and legacy of residential schools. Activities included KAIROS Blanket Exercises, Walks for Wenjack, and classroom art and writing projects under the theme of “ReconciliACTION.” Lessons integrated texts such as *When I Was Eight*, *Shi-Shi-Etko*, and *Spirit Bear*, helping students connect emotionally and critically to historical truths and contemporary responsibilities.
- Youth Leadership and Voice:  
Secondary students took leadership roles in organizing displays, assemblies, and learning stations. For instance, the Manitouwadge High School leadership class designed interactive exhibits and facilitated a student-led observance, emphasizing peer-to-peer learning and youth-led reconciliation initiatives.

Through these diverse approaches, SGDSB demonstrated district-wide unity while honouring the unique community partnerships and histories across its vast geography. Importantly, each school identified and reflected upon which Call(s) to Action their activities supported, ensuring transparent alignment between classroom actions and national reconciliation priorities.

### **Next Steps**

As SGDSB continues to deepen its commitment to Truth and Reconciliation, the following next steps have been identified:

1. Ongoing Transparency and Accountability:  
Continue to require explicit alignment between school plans and specific TRC Calls to Action for all system-wide observances with special attention to Level A Days of Significance to promote consistency and measurable progress under Policy 105.
2. Enhanced Community Partnerships:  
Strengthen collaborations with First Nations, Métis, and Inuit communities to co-develop future events and ensure community-led representation in all stages of planning, with specific attention to schools who hold an Education Service Agreement.
3. Professional Learning:  
Expand professional development opportunities where possible for staff focusing on Call to Action #57—education for public servants, ensuring that reconciliation is embedded into all levels of leadership and instruction.
4. Student Voice and Agency:  
Explore opportunities to involve student councils and Indigenous Youth Council representatives in the annual planning and reflection process for TRC observances, empowering youth to take active leadership roles in reconciliation work.

### **Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 16: National Day and Week of Truth and Reconciliation, for information.*

Respectfully submitted by: Shy-Anne Bartlett, Manager of Indigenous Education  
Flora Love-Jedruch, Superintendent of Elementary and holder of the Indigenous Education Portfolio



Superior-Greenstone District School Board  
Additional Information Report



**Report No.: 17**

**Date:** January 26, 2026

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

**FROM:** Carole Leroux, Superintendent of Education: Secondary

**SUBJECT:** Student Success Portfolio

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**Background**

The Student Success Portfolio in Ontario emerged in the mid-2000s as part of the Ministry of Education's Student Success/Learning to 18 Strategy, which aimed to improve graduation rates, reduce dropout rates, and expand pathways for all learners. This provincial initiative introduced key supports such as Student Success Teachers, Credit Recovery, expanded cooperative education, and multiple pathway options to ensure that all students had opportunities to succeed. Over time, school boards across Ontario, including the Superior-Greenstone District School Board, embedded these elements into local structures, adapting the provincial framework to meet the needs of their diverse and often geographically dispersed student populations. At SGDSB, the Student Success Portfolio continues to guide secondary programming, transitions, and personalized supports, aligning with the Board's commitment to high expectations, inclusive learning environments, and meaningful community partnerships as reflected across multiple board planning documents: the MYSP, School Learning Plans, Board Achievement Plan, Math Action Plan, school-based transition plans and multiple portfolio's action plans.

**Current Situation**

The Student Success Portfolio at Superior-Greenstone District School Board continues to be closely aligned with the MYSP pillars of *High Expectations and Inclusivity*, *Joy in Learning and Teaching*, and *Meaningful Community Connections & Partnerships*. Current work within the portfolio emphasizes personalized pathways and responsive program planning supported through tools such as **Xello Career Education**, which helps students explore interests and plan future options; **Community Connected Learning**, which deepens real-world engagement through partnerships and experiential opportunities; **Land-based Learning**, which strengthens cultural relevance and fosters well-being; and alignment with **Student Achievement Plans**, ensuring coherence across school improvement efforts.

## Connections to the MYSP Pillars



### Culture of High Expectations & Inclusivity

#### **Land-based Learning**

Land-based Learning nurtures a Culture of High Expectations and Inclusivity by honouring Indigenous ways of knowing, creating learning environments where all students feel valued, represented, and capable of achieving success. This approach strengthens identity, belonging, and well-being—key conditions for students to meet high academic expectations.

Currently 54% of grades 7-10 students have engaged in 2 land-based learning opportunities. Several more opportunities have been planned for the second half of the school year.



### Joy in Learning & Teaching

#### **Xello Career Education**

Xello Career Education supports a Joy in Learning and Teaching by providing students with personalized pathway planning tools that honour their individual strengths, interests, and identities. By helping every learner see attainable future options, Xello reinforces the belief that all students are capable of success. By embedding Xello into classroom and guidance practices, SGDSB ensures all students—regardless of background, learning profile, or geographic location—have equitable access to high-quality career exploration and goal-setting opportunities. This promotes increasingly engaged learning environments where high expectations are nurtured through informed, student-driven planning.

Currently only 19% of grades 4-12 students are engaging with this platform as our relaunch had to be postponed with the shift of the Xello portfolio. This percentage represents a baseline and will show improvements at the next check point once relaunched across the district.



### Meaningful Community Connections & Partnerships

#### **Community Connected Learning**

Community Connected Learning strengthens the pillar of Meaningful Community Connections & Partnerships by deepening students' engagement with local and regional partners, providing authentic, real-world learning opportunities that build a strong sense of belonging and shared purpose. These partnerships help students see the relevance of their learning and foster mutually supportive relationships between schools and communities. Community Connected Learning supports SGDSB's commitment to meaningful partnerships that enrich student pathways and enhance engagement across geographically diverse contexts. This approach reinforces the Board's belief that learning is strengthened when students, families, and community partners work together toward shared goals.

As measured through our pulse checks 78% of students in grades 5-12 participate in the community around their school and 82% of our educators agree. This was lower last year with 74% and 30% respectively.

Together, these components reinforce SGDSB's commitment to supporting student engagement, meaningful transitions, increased engagement through attendance and improved graduation outcomes across its geographically diverse communities.

### **Next Steps**

Moving forward, the Student Success Portfolio will continue strengthening alignment with the Multi-Year Strategic Plan by deepening its focus on personalized and culturally relevant pathways.

- 1) Enhancing the integration of **Xello Career Education** to support students in planning and reflecting on their individual learning journeys
- 2) Expanding **Community Connected Learning** opportunities through partnerships that offer authentic, real-world experiences in local and regional contexts.
- 3) Continue to embed **Land-based Learning** to honour Indigenous ways of knowing and support student well-being, identity development, and engagement.
- 4) **Student Achievement Plans** will ensure coherence across schools, with a focus on monitoring progress, using data to inform instructional next steps, and strengthening transitions from elementary to secondary and beyond.

Together, these actions will reinforce the Board's commitment to fostering high expectations, joyful learning, and meaningful community partnerships.

### **Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 17, Student Success Portfolio, for information.*

Respectfully submitted by:

Carole Leroux, Superintendent of Education: Secondary