



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

**Our Mission:**

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

**Our Vision:**

“Inspiring our students to succeed and make a difference”.

**Our Motto:**

“Small schools make a difference”.

**Our Values:**

“Character, Citizenship, Collaboration, Communication, Creativity and Critical Thinking”.

### Regular Board Meeting 2024/03

## A G E N D A

Monday, January 29, 2024 – 6:30 p.m.

**Videoconference & Teleconference**

Microsoft Teams meeting - [Click here to join the meeting](#)  
1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 583 435 349#

**Board Chair:** Pinky McRae

**Director:** Nicole Morden Cormier

Location: Videoconference & Teleconference

Recorder: G. Christianson

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

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

### **1.0 Roll Call**

<u><b>Trustees</b></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. Megen						Nesbitt, Jason					
Cormier, Dr. Paul						Pristanski, Kal					
Jarvis, Allison						Michano, Julie					
Liscomb, Pat						Hunter, Emeraude (Student)					
McRae, Pauline (Pinky)						Krause, Zoey (Student)					

<u><b>Board Administrators</b></u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Morden Cormier, Nicole: <i>Director of Education</i>					
Fredrickson, Eric: <i>Superintendent of Education</i>					
Goodman, William: <i>Superintendent of Education</i>					
Marton, Alex: <i>Superintendent of Business</i>					
Leroux, Carole: <i>Assistant to the Director</i>					
Harris, Brent: <i>Manager of Financial Services</i>					
Muir, Gordon: <i>Manager of Plant Services/Transportation</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>Coordinator of Information Technology Services</i>					
Kitchener, Nick: <i>Manager of Information Technology</i>					
Renaud, Deana: <i>Mental Health Manager</i>					
Bartlett, Shy-Anne: <i>Manager of Indigenous Education</i>					
Christianson, GerriLynn: <i>Executive Assistant &amp; Communications Officer</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 29, 2024, be called to order at \_\_\_\_\_ p.m.*

**3.0 Approval of Agenda**

✓ *That, the agenda for the Superior-Greenstone DSB 2024/03 Regular Board Meeting, January 29, 2024, be accepted and approved.*

[\(Attached\)](#)**4.0 Disclosures of Interest re: Open Session****5.0 Minutes: Board Meetings and Board Committee Meetings****5.1 Board Meeting Minutes**

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

1. Regular Board Meeting 2024/02: December 4, 2023;

[\(Attached\)](#)**5.2 Board Committee Meeting Minutes****5.2.1 Committee Meeting Minutes**

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

1. Special Education Advisory Committee November 14, 2023
2. Special Education Advisory Committee December 12, 2023
3. Board Audit Committee October 5, 2023

[\(Attached\)](#)[\(Attached\)](#)[\(Attached\)](#)**6.0 Business Arising Out of the Minutes****7.0 Delegations and/or Presentations****7.1 Showcasing Learning: Nipigon-Red Rock District High School Presentation Titled: Alternative Education Learning***(PowerPoint Presentation – N. Morden Cormier)***7.2 Excellence in Education: B.A. Parker Public School Presentation Titled: Essential Transitions at BAPS***(PowerPoint Presentation – Principal, Heidi Cloutier)***7.3 Student Trustee Year End Report***(PowerPoint Presentation - Trustees, E. Hunter & Zoey Krause)***8.0 Reports and Matters for Decision****8.1 Board Committee Reports: (Statutory / Standing / Ad Hoc)****8.1.1 Board Audit Committee Report***(K. Pristanski/ A. Marton)***8.1.1.1 Report No. 10:****Report of the Audit Committee:****External Member Appointment**[\(Attached - K. Pristanski/ A. Marton\)](#)

✓ *That, the Superior-Greenstone DSB, having received Report No. 10: Report of the Audit Committee External Member Appointment, approve the appointment of Kevin Green, as an External Member of the Audit Committee for a period of three years.*

8.1.1.2 Report No. 11: Report of the Audit Committee – 2022-2023 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 – 2022-2023 Audited Financial Statements:*

- *Approve the 2022-2023 Audited Financial Statements.*
- *Received additional financial reports for information.*

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

8.1.3 Occupational Health and Safety Committee Report (A. Jarvis/ A. Marton)

8.1.4 Parent Engagement Committee Report (A. Jarvis/ N. Morden Cormier)

**9.0 Reports of the Business / Negotiations Committee** Superintendent of Business: Alex Marton

9.1 Report No. 12: 2023-2024 Interim Financial Report No. 01 ([Attached](#) – B. Harris/ A. Marton)

9.2 Report No. 13: Enrolment Summary - October 2023 ([Attached](#) – A. Marton)

9.3 Report No. 14: Release of Surplus Funds 2023-2024 No. 02 ([Attached](#) – A. Marton)

✓ *That, the Superior-Greenstone DSB, approve for Release \$350,000 in accumulated surplus funds for use in capital projects for the 2023-2024 fiscal year.*

**10.0 Reports of the Director of Education** Director of Education: Nicole Morden Cormier

10.1 Report No. 15: Director’s Monthly Report: January 2024. ([Attached](#) – N. Morden Cormier)

10.2 Report No. 16: Educational Leadership Restructuring ([Attached](#) – N. Morden Cormier)

**11.0 Reports of the Education Committee** Superintendent of Education: Will Goodman  
Superintendent of Education: Eric Fredrickson  
Assistant to the Director: Carole Leroux

11.1 Report No. 17: Student Success Portfolio Update 2023-2024 ([Attached](#) – Kyle Thomson/ W. Goodman)

11.2 Report No. 18: Special Education ([Attached](#) – Annick Brewster/ W. Goodman)

11.3 Report No. 19: Positive Behaviour Support ([Attached](#) – Melissa Bianco/ W. Goodman)

11.4 Report No. 20: Technology Enabled Teaching and Learning: LÜ Interactive Playground ([Attached](#) & Video Presentation – S. Wallwin/ W. Goodman)

**12.0 New Business** Board Chair: Pinky McRae

- 12.1 Board Chair  
12.1.1 Update: Minister and Board Chair Teleconference (P. McRae)  
12.1.2 Report No. 21  
Professional Development Sanction:  
Trustee Learning Support Program (Attached – P. McRae)  
✓ **That**, the Superior-Greenstone DSB having received Report No. 21, Professional Development Sanction: Trustee Learning Support Program Terms and Conditions, approve the Trustee Learning Support Program Terms and Conditions as presented.
- 12.2 Report No. 22  
Board Meeting Yearly Evaluation (Attached - N. Morden Cormier)
- 12.3 Trustee Associations and Other Boards  
12.2.1 OPSBA Public Education Symposium January 25-26 Verbal Report (Trustees)
- 12.4 Trustee Activities
- 12.5 Future Board Meeting Agenda Items

**13.0 Notice of Motion**

**14.0 Observer Comments**

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

PART II: Committee of the Whole Board

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

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

(Attached)

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

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

- 16.1 ✓ **That**, the Superior-Greenstone DSB Committee of the Whole, In-Camera Section B (Closed) Reports be adopted, including the confidential minutes from the meeting held as:  
1. Regular Board 2024/02: December 4, 2023 (Attached)
- 16.2 Other Recommendations from Committee of the Whole Closed Session  
(This section may be used as required coming out of closed session)  
✓ **That**, the Superior-Greenstone DSB adopt the following recommendations as related to the confidential reports, which include:  
• (list motions here which may apply)

**17.0 Adjournment**

✓ **That, the Superior-Greenstone DSB 2024/03 Regular Board Meeting, Monday, January 29, 2024 adjourn at \_\_\_\_\_, p.m.**

<b><u>2024 - Board Meetings</u></b>		
<i>Videoconference and/or Designated Site indicated in schedule. Time 6:30 p.m.</i>		
Monday, February 26, 2024		Monday, March 25, 2024
Monday, April 8, 2024 <i>*Special Board Meeting</i>	Monday, April 29, 2024	Monday, May 27, 2024 <i>*Designate Site: Dorion Public School</i>
Monday, June 24, 2024	Monday, July 15, 2024	Monday, August 26, 2024
Monday, September 16, 2024 <i>*Designate Site: Lake Superior High School</i>	Monday, October 21, 2024	Monday, November 18, 2024 (1:00 p.m.) <i>*Designate Site: Board Office</i>
Monday, December 2, 2024		

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Regular Board Meeting 2024/03**

Committee of the Whole Board: Closed Session.

Monday, January 29, 2024

Videoconference and Teleconference

**A G E N D A**

**Board Chair:** *Pinky McRae*

**Director:** *Nicole Morden Cormier*

*Location: 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)*  
In-Camera (closed) Meeting Minutes
  
- 3.0 1. Regular Board Meeting 2024/02 December 4, 2023 [\*\(Attached\)\*](#)
  
- 4.0 Personnel Item A: *(A. Marton)*
  
- 5.0 Item C *(N. Morden Cormier)*
  
- 6.0 Personnel Item B: *(P. McRae)*



## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

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**Our Vision:**

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“Small schools make a difference”.

**Our Values:**

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### Regular Board Meeting 2024/02

### MINUTES

Monday, December 4, 2023 – 6:30 p.m.

**On-site Board Office, 12 Hemlo Drive, Marathon, Ontario**  
**Or Videoconference & Teleconference**

Microsoft Teams meeting  
 1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 257 306 927#

<b>Board Chair:</b> Pinky McRae	<b>Director:</b> Nicole Morden Cormier
Location: Videoconference & Teleconference	Recorder: G. Christianson

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

Section (A): – (open to public): 1:15 p.m.  
 Section (B) In-Camera: – (closed to public) 3:02 p.m.

### **1.0 Roll Call**

<b><u>Trustees</u></b>	<i>Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)</i>										
	OS	TC	VC	A	R		OS	TC	VC	A	R
Brunskill, Dr. Megen	x					Nesbitt, Jason	x				
Cormier, Dr. Paul	x					Pristanski, Kal	x				
Jarvis, Allison	x					Michano, Julie	x				
Liscomb, Pat					x	Hunter, Emeraude (Student)					x
McRae, Pauline (Pinky)	x					Krause, Zoey (Student)	x				

<b><u>Board Administrators</u></b>	<i>Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)</i>				
	OS	TC	VC	A	R
Morden Cormier, Nicole: <i>Director of Education</i>	x				
Fredrickson, Eric: <i>Superintendent of Education</i>	x				
Goodman, William: <i>Superintendent of Education</i>	x				
Marion, Alex: <i>Superintendent of Business</i>	x				
Leroux, Carole: <i>Assistant to the Director</i>	x				
Harris, Brent: <i>Manager of Financial Services</i>			x		
Muir, Gordon: <i>Manager of Plant Services/Transportation</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>Coordinator of Information Technology Services</i>					x
Kitchener, Nick: <i>Manager of Information Technology</i>			x		
Renaud, Deana: <i>Mental Health Manager</i>	x				
Bartlett, Shy-Anne: <i>Manager of Indigenous Education</i>	x				
Christianson, GerriLynn: <i>Executive Assistant &amp; Communications Officer</i>	x				
Zeleny, Lisa: <i>Executive Assistant</i>			x		

**Land Acknowledgement**

Board Chair Pinky McRae provided a land acknowledgement for the Ancestral and Traditional Territories of the Indigenous people on whose lands we are gathering. We recognize and honour the contributions of the Indigenous peoples for they hold the knowledge, traditions, and history of the land.

PART I: Regular Board Meeting

Section (A): – (open to public): 1:15 p.m.

**2.0 Regular Meeting Call to Order****13/24**

Moved by: Trustee J. Nesbitt

Second: Trustee M. Brunskill

✓ **That**, the Superior-Greenstone DSB Regular Board Meeting on Monday, December 4, 2023, be called to order at 1:27 p.m.

Carried**3.0 Approval of Agenda****14/24**

Moved by: Trustee J. Michano

Second: Trustee K. Pristanski

✓ **That**, the agenda for the Superior-Greenstone DSB 2024/02 Regular Board Meeting, December 4, 2023, be accepted and approved.

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

There were no disclosures of interest.

**5.0 Minutes: Board Meetings and Board Committee Meetings****5.1 Board Meeting Minutes****15/24**

Moved by: Trustee J. Nesbitt

Second: Trustee P. Cormier

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

1. Organizational/Regular Board Meeting 2024/01:November 20, 2023;

Carried**5.2 Board Committee Meeting Minutes****5.2.1 Committee Meeting Minutes****16/24**

Moved by: Trustee P. Cormier

Second: Trustee J. Nesbitt

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

1. Special Education Advisory Committee October 3, 2023
2. Indigenous Education Advisory Committee May 30, 2023

Carried**5.2.2 Board Policy Review Committee: November 28, 2023****17/24**

Moved by: Trustee J. Michano

Second: Trustee K. Pristanski

✓ **That**, the Board accepts the recommendations outlined in the Board Policy Review Committee minutes of November 28, 2023, and approves as reviewed:

- P – 726 Whistleblower Policy
- P – 201 Procedural Bylaws
- P – 202 Control & Release of Information
- P – 208 Trustee & Student Trustee Attendance at Conference
- P – 404 Building, Grounds and Equipment Security
- P – 505 Field Trip & Excursions
- P – 509 Fundraising

to be posted to the Board website with an implementation date of December 5, 2023, and all of which shall supersede any previous policies.

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

There was no business arising from the minutes.



**7.0 Delegations and/or Presentations**

- 7.1 **Report No. 03: 2022/2023 Director's Annual Report**  
The Director of Education Nicole Morden Cormier provided a review of the 2022/2023 Director's Annual Report that is created annually as a celebration of the work and learning taking place across our school district. The report is a requirement of the Ministry of Education and is shared with our community stakeholders.

**8.0 Reports and Matters for Decision**

- 8.1 **Board Committee Reports: (Statutory / Standing / Ad Hoc)**
- 8.1.1 **Special Education Advisory Committee (SEAC) Report**  
Trustee Brunskill advised that the Committee met on November 14, 2023, and received several updates from the multidisciplinary team. The Committee also received a presentation from the Student Trustees regarding the Harmony Movement and Annick Brewster provided a presentation regarding the process for accommodation requests and the Special Education Plan.
- 8.1.2 **Indigenous Education Advisory Committee Report**  
Trustee Cormier provided highlights from the November 7, 2023 Indigenous Education Advisory Committee meeting. He discussed the open and honest conversations and great dialogue that community partners are engaged in at the meetings. A Special IEAC meeting was held for a presentation from Future Design Schools.

**9.0 Reports of the Business / Negotiations Committee***Superintendent of Business: Alex Marton*

- 9.1 **Report No. 04: Legal Representation 2022-2023**  
Superintendent of Business Alex Marton provided a review of the report that outlined the expenses incurred in 2022-2023 for legal representation. The report is provided annually as per Policy 713.
- 9.2 **Report No. 05: Release of Surplus Funds 2023-2024**  
A. Marton reviewed the request for the release of surplus funds. They discussed the benefits of the audio-visual system that allows students to interact with their learning. He highlighted that annual training has been implemented for staff for the use of the equipment. The Trustees requested a presentation in the new year regarding the student use of the audio-visual system.
- 18/24**  
*Moved by: Trustee J. Michano                      Second: Trustee M. Brunskill*  
**✓ That, the Superior-Greenstone DSB, approve for Release \$300,000 in accumulated surplus funds for use in capital projects for the 2023-2024 fiscal year.**
- Carried**
- 9.3 **Report No. 06: 2023-2024 Estimates Update – Special Education**  
A. Marton presented the requests for funds to support two proposals. The funds would be spent within the current fiscal year in support of students for the proposed Temporary Vice-Principal position and hiring two Positive Behaviour Systems Support Interventionists to enhance educational services within the Special Education department. Superintendent of Education Will Goodman advised that a presentation will be provided at a future board meeting that will highlight the work of the Positive Behaviour Systems Supports.
- 19/24**  
*Moved by: Trustee A. Jarvis                      Second: Trustee J. Nesbitt*  
**✓ That, the Superior-Greenstone DSB, having received Report No. 06, approves the addition of \$136,000 in expenses for the 2023-2024 Estimates.**
- Carried**

- 9.4 Report No. 07: ESS Pay Adjustment  
 A. Marton presented the OSSTF-ESS Pay Adjustment report that highlighted the cost of the adjustments.

**20/24**

Moved by: *Trustee J. Nesbitt*

Second: *Trustee P. Cormier*

✓ *That, the Superior-Greenstone DSB, having received Report No. 07, approved the addition of \$62,000 in Expenses for the 2022-2023 Estimates.*

Carried

**10.0 Reports of the Director of Education**

*Director of Education: Nicole Morden Cormier*

- 10.1 Report No. 08: Indigenous Education: Days of Significance  
 Manager of Indigenous Education Shy-Anne Bartlett provided a presentation of the report and highlighted the Days of Significance celebrated and honoured by the School Board. She discussed the activities to build relationships and continued work to enhance resources for classrooms to learn about these significant days annually and throughout the school year. Trustee Cormier expressed his gratitude for the work that has been done.

**11.0 Reports of the Education Committee**

*Superintendent of Education: Will Goodman*

*Superintendent of Education: Eric Fredrickson*

*Assistant to the Director: Carole Leroux*

- 11.1 Report No. 09: SAP Baselines and Targets  
 School Effectiveness System Principal Kellie Wrigley provided a detailed report regarding the Student Achievement Plan. She advised that through the process of gathering, analyzing, and interpreting specific, focused data, the school board has been able to identify clear objectives and targets that are focused on increased student achievement. The priority areas are well-being for all students and the objectives and targets were outlined within the report.

**12.0 New Business**

*Board Chair: Pinky McRae*

- 12.1 Board Chair  
 12.1.1 Update: Minister and Board Chair Teleconference  
 Nil.

12.1.2 Committee and Board Meeting Attendance

Board Chair Pinky McRae issued a reminder to Trustees to submit their attendance confirmations to the Executive Assistant prior to the meetings so that quorum can be confirmed. At the request of Trustees, it was determined that the future practice will be that attendance will be assumed at Board and Committee meetings and Trustees will notify in advance of the meeting if they will not be in attendance and will contact the Trustee Alternate member to request their attendance in their place at the meeting.

12.2 Trustee Associations and Other Boards

12.2.1 OPSBA Board of Directors Meeting & Advocacy Day November 27, 2023

Trustee A. Jarvis provided a verbal report of the OPSBA Board of Directors Meeting and Advocacy Day that she attended. She provided highlights of several key areas of discussion and advised that a report from OPSBA will be shared with the Trustees.

12.3 Trustee Activities

Chair McRae and Trustee Brunskill discussed their attendance at the October 2023 Feast and Feedback session hosted by the Parent Engagement Committee.

Chair McRae discussed the engagement meetings that have taken place with Municipal Leaders to discuss the Multi-year Strategic Plan for SGDSB. The Board will work to increase communication with Municipalities.

Trustee P. Cormier provided an update regarding the Indigenous Trustee Council meeting he attended. He highlighted the discussions about the emersion of the NSL in schools.

12.4 Future Board Meeting Agenda Items  
Nil.

**13.0 Notice of Motion**  
Nil.

**14.0 Observer Comments**  
Nil.

PART II: Committee of the Whole Board

Section (B) In-Camera: – (closed to public) 3:02 p.m.

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

15.1 Agenda: Committee of the Whole Board – Closed

**15/24**

Moved by: Trustee J. Nesbitt

Second: Trustee M. Brunskill

✓ **That**, the Superior-Greenstone DSB go into a Committee of the Whole Board Section B (Closed Session) at 3:02 p.m. and that this portion be closed to the public.

Carried

15.2 Rise and Report from Closed Session

**22/24**

Moved by: Trustee J. Nesbitt

Second: Trustee J. Michano

✓ **That**, the Superior-Greenstone DSB rise and report from the Committee of the Whole Board Section B (Closed Session) at 3:23 p.m. and that this portion be open to the public.

Carried

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

16.1 **23/24**

Moved by: Trustee J. Michano

Second: Trustee J. Nesbitt

✓ **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 2024/01: November 20, 2023

Carried

16.2 Other Recommendations from Committee of the Whole Closed Session

**24/24**

Moved by: Trustee J. Michano

Second: Trustee A. Jarvis

✓ **That**, the Superior-Greenstone DSB having received Report No. IC-01-24, approves the requested carryover and payout of unused 2023 vacation days for Senior Administration.

Carried

**17.0 Adjournment**

**25/24**

Moved by: Trustee P. Cormier

Second: Trustee J. Michano

✓ **That**, the Superior-Greenstone DSB 2024/02 Regular Board Meeting, Monday, December 4, 2023 adjourn at 3:24, p.m.

Carried

<b><u>2024 - Board Meetings</u></b>		
<i>Videoconference and/or Designated Site indicated in schedule. Time 6:30 p.m.</i>		
Monday, January 29, 2024	Monday, February 26, 2024	Monday, March 25, 2024
Monday, April 8, 2024 <i>*Special Board Meeting</i>	Monday, April 29, 2024	Monday, May 27, 2024 <i>*Designate Site: Dorion Public School</i>
Monday, June 24, 2024	Monday, July 15, 2024	Monday, August 26, 2024
Monday, September 16, 2024 <i>*Designate Site: Lake Superior High School</i>	Monday, October 21, 2024	Monday, November 18, 2024 (1:00 p.m.) <i>*Designate Site: Board Office</i>
Monday, December 2, 2024		

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Regular Board Meeting 2024/02**

Committee of the Whole Board: Closed Session.

Monday, December 4, 2024

On-Stie: Board Office, 12 Hemlo Drive, Marathon, Ontario  
Videoconference and Teleconference

**TOPICS**

<b>Board Chair:</b> Pinky McRae <i>Location: Videoconference &amp; Teleconference</i>	<b>Director:</b> Nicole Morden Cormier <i>Recorder: G. Christianson</i>
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PART II: Committee of Whole Board – Closed	<i>Section (B): In-Camera 3:02 p.m.</i>
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- 1.0 Disclosure of Interest: re Closed Session
- 2.0 Approve Agenda: Committee of the Whole In-Camera (Closed)
- 3.0 In-Camera (closed) Meeting Minutes  
1. Regular Board Meeting 2024/01 November 20, 2023
- 4.0 Report No. IC-01-24 Personnel Item A:
- 5.0 Personnel Item B:
- 6.0 Personnel Item C:

**Regular Board Meeting 2024-02**

Monday, December 4, 2023

**MINUTES**

APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023

\_\_\_\_\_  
SECRETARY

\_\_\_\_\_  
CHAIR



<b>3.0</b>	<b>Additions to the Agenda:</b>	
	Nil.	
<b>4.0</b>	<b>Business Arising from Minutes:</b>	
	Nil.	
<b>5.0</b>	<b>Agenda Items:</b>	<b>Host</b>
<b>5.1</b>	Opening	Annick Brewster
	Annick welcomed everyone with a special welcome to our Student Trustees, Emeraude Hunter and Zoey Kraus.	
<b>5.2</b>	<b>Standing Agenda Item: Update from SEAC Community Members</b>	Community Members
	<p>S. Zappitelli provided the following agency update for Community Living: Sheila was excited to share that Community Living have two new hires on the management team and have Finance in house and not contracted out. Community Living revamped a job description to have an Office Manager, which creates efficiencies in house.</p> <p>D. Renaud provided the following SGDSB update stating a new Data Coordinator has been hired. The successful applicant will be moving from a Child and Youth Worker role with SGDSB, to the half-time Data Coordinator in December 2023.</p> <p>C. Bottle provided an agency update for NOSP stating a new Adult Manager Clinical Services person will be starting next week and will work from Marathon. NOSP now has a full complement. However, the agency is still looking for Children’s Services Workers across the Region. Rebuilding is looking promising.</p>	
<b>5.3</b>	<b>MDT Report</b>	Annick Brewster
	<p>Annick Brewster presented the MDT report attached in the Agenda package and outlined the following actions we are taking to meet these goals:</p> <p>Priority: Literacy and Early Reading Interventions:            Actions/Goals – Empower reading program happening in schools with 4 additional trained teachers bringing the total to 7 elementary teachers trained to deliver Empower Reading Intervention. Currently 20 students are participating in the program. Staff have been trained in the process of administrating the screen.</p> <p>Priority: Building Capacity            Action/Goals - Shelley Moore Series happening in schools with monthly 1 hour sessions to support designing inclusive spaces and instructional approaches.</p> <p>Priority: Supporting Students with Disabilities Pathways Project            Action/Goals -enhancing transitioning into the workplace, post-secondary- sharing best practices, tools and sharing agency connections.</p> <p>Priority: Expedited referrals and assessments. To date Professional assessments have been scheduled for late fall/early winter.</p> <p>Priority: Coordination of Speech Language Pathology with agencies.            Action/Goals- strengthening partnerships with agencies in the region. Currently reviewing speech and language services and collaborating to meet specific needs around the region.</p> <p>A.Brewster spoke about the Regional Special Education Community which was held Nov. 1 and 2, Boards discussed topics related to special education such as transportation, screening tools and Legal Round table discussion around Special Education as well as presentation on Jordan Principle’s board process and Northern Adjustment Funding was reviewed.</p> <p>Trustee M. Brunskill asked about the Acadian screening tool and if it is the one the Ministry indicates to use.</p>	

	<p>A.Brewster responded to Trustee M. Brunskill’s question and confirmed it is a universal screener that is on the list.</p>	
<p><b>5.4</b></p>	<p><b>Harmony Movement Presentation</b>                  Student Trustees Emeraude Hunter and Zoey Kraus presented their presentation on the Student Led Harmony Movement. The conference which took place in October was attended by 27 other students within the SGDSB school board.</p> <p>Z.Kraus spoke to the Harmony Movement and what it is and what learning took place at the Conference. E. Hunter expanded on the breakout groups and how the information was presented was easy to understand and follow.</p> <p>E.Hunter spoke about the slides in the presentation, specifically the ones on Social Identities – to get students thinking about their own social identity, a slide on Types of Leaders, a slide on Reframing thinking – using adversity as a strength from facing adversities a positive way to reframe your mindset and a challenging our biases slide breaking down stereo types; to name a few. The attendees enjoyed the Diversity Bingo game and felt it was a great way to celebrate differences and to get to know other students.</p> <p>E. Hunter Spoke to Disabilities saying that although all schools were accessible for physical disabilities, are our schools accessible for silent disabilities like mental health? Z. Kraus and E. Hunter as Student Trustees hear the student body does not know where or how to access support.                  Z. Kraus and E. Hunter have followed up and did a reflect, recognize and respond plan for their schools.</p> <p>What does an inclusive environment look like? At the conference there were small groups, a calming space (not seen for a person with an IEP, discreet and accessible), there were also breakout sessions. E. Hunter followed with some positive feedback received from one other attendee.</p> <p>S. Zappitelli responded to the presentation and thanked the Student Trustees and for the key statement turning adversity into strengths; a key point that was noticed</p>	<p>Student Trustees                  Emeraude Hunter and Zoey Kraus</p>
<p><b>5.5</b></p>	<p><b>Special Education Plan-Accommodations</b></p> <p>A.Brewster shared their presentation attached in the agenda package.</p> <p>Special Education Accommodations:                  Focus – is accommodations: what are they and how the Board is implementing them within the Board.</p> <p>How is accommodation achieved – through and IPRC and it is put into an IEP. It provides individualized support for a student when required. IPRC identifies strengths and needs with the parents/guardians. Goal to have the student achieve at their learning potential.</p> <p>Next focus will be modifications –</p> <p>M. Brunskill- appreciated the focus and goal and added there can sometimes be some challenging classrooms and who do we support the teacher/classroom?</p> <p>Superintendent W. Goodman acknowledges that it is a pedagogy approach – trying to individualize process is occurring and ensuring the teachers</p>	



	<p>understand learners’ strengths, the structures, the environments. Teachers recognize all learners with the larger focus being to close the gap between those that may have challenges, IEP’s and those students who do not.</p> <p>Superintendent W. Goodman stated the more challenging classrooms may be split with the awareness of how it was split to create a balance so there was more one-to-one support available in the class. (Ensuring it is not too heavy in one area more than another)</p> <p>Trustee M. Brunskill asked does the teacher evaluate and then what happens after that? Where does the teacher go for support?</p> <p>Superintendent W. Goodman acknowledge the questions and responded to Trustee Brunskill explaining the following process: the student has individual plan, teacher can go to Special Education Teacher ( may be Student Success Teacher, Guidance and/or Special Education Teacher), outside of school may be a Multi-Disciplinary Team can help provide outside resources to bring in support.</p> <p>M. Brunskill – thanked Superintendent W. Goodman for the explanation.</p> <p>E. Hunter provided a personal view point to the Special Education process. And stated their experience in school is the students who are the loudest and most vocal get the help. The quiet ones still need support and when it is required and because they are quiet, it is not noticed. Stated the importance to watch for the quiet ones and gave the following example.</p> <p>Ex: An 80% or 90% student will not necessarily have a red flag for a teacher, but this can create burnout and overstimulation for a student with an IEP.</p>	
<p><b>5.6</b></p>	<p><b>Early Years Screening</b></p>	
	<p>Amanda Gyori presented their presentation attached in the agenda package.</p> <p>A. Gyori gave a general overview on the Early Years Screening Tool stating it is in the beginning phase and the early development screening is meant to provide a quick guide to a child’s overall development; specifically in fine motor, gross motor, communication, problem solving and person-social skills areas.</p> <p>Why screen? Screening is important to unlock critical knowledge of a child’s development and helps give all children the best start in life. The earlier a referral the better.</p> <p>A. Gyori added important considerations are importance of strength base approach, needs to be family friendly, cultural consideration, research based, brief, flexible and cost effective.</p> <p>A. Gyori has been collaborating with partners in Thunder Bay and shared spaces – the Looksee check lists and Ages and Stages Questionnaires are being used across the province.</p> <p>The Looksee is used first to see if more information is needed. Then the Ages and Stages is used. The goal is to take a strength-based approach and will have students set up and ready to go in September.</p> <p>Tools will determine what is best fit for SGDSB to use.</p> <p>M. Brunskill indicated that hearing and seeing screening can be challenging for parents/guardians if not provided locally; as travel grants are not available. This may create challenges for new students.</p>	

	<p>A. Gyori and D.Renaud are looking into working with First Nation Communities to have screening in our towns and communities to provide a holistic view for our students.</p> <p>C. Bottle provided the NOSP agency has ASQ trained employees to help support in this area.</p> <p>Superintendent W. Goodman added that an important piece to access is the Northern Adjustment Funding which may be able to support in this area; funding travel for hearing and seeing testing.</p> <p>A. Stach stated George Jeffrey uses ASQ also and has trained staff for infant ASQ and nice to see it is universal.</p> <p>Dr. P. Cormier is happy to have the Early Years Screening done – it can be challenging for parents and frustrating when supports are not there. It will help families navigate challenges.</p>	
<b>5.7</b>	<p><b>Membership Discussion</b></p> <p>Erik Leroux spoke to the action item from the previous SEAC meeting regarding increasing SEAC Membership. A. Brewster and E. Leroux met with Tanya from Autism Ontario. Tanya told Erik they have 28 members who have joined other SEAC - the challenge is finding someone local. Tanya will use her contacts to see if she can find someone local.</p> <p>A.Stach said the new Ontario Autism Ontario program is challenging for parents/guardians to access who do not have access to funds. Andrea did suggest the need for someone to show how to use the platforms.</p> <p>M. Bianco agreed with A. Stach stating it is confusing for families even to just register someone for Ontario Autism Ontario.</p> <p>E. Leroux will look into suggestions for a further meeting.</p>	
<b>6.0</b>	<b>Correspondence:</b>	<b>Host</b>
<b>7.0</b>	Nil.	
	<b>New Business:</b>	<b>Host</b>
<b>8.0</b>	Nil.	
	<b>Information Items:</b>	<b>Host</b>
<b>9.0</b>	Director of Education Nicole Morden Cormier announced to the SEAC Committee Superintendent, Will Goodman as the new Director of Education beginning September 2024.	
	<b>Agenda Items: Next meeting Date/Time/Venue:</b>	
<b>10.0</b>	December 12, 2023, at 3:00 pm via videoconference	
	<b>Adjournment:</b>	
	<p><i>Moved by: Trustee Dr. P. Cormier</i>                      <i>Second: C. Bottle</i></p> <p>✓ <b>That</b>, the Superior-Greenstone DSB Special Education Advisory Committee Meeting on Tuesday, November 14, 2023, adjourn at 4:03 p.m.</p> <p>Carried.</p>	



**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**  
**Special Education Advisory Committee**

December 12, 2023 @ 3:00 pm

**Videoconference & Teleconference**

Microsoft Teams meeting

**Join on your computer or mobile app**

**Or call in (audio only)**

Canada, Thunder Bay

<b>Minutes</b>					
<b>Voting Members (4/7)</b>	<b>OS</b>	<b>TC</b>	<b>VC</b>	<b>A</b>	<b>R</b>
BRAKE-WELDON, Brandy: <i>Dilico (Chair)</i>			X		
ZAPPITELLI, Sheila: <i>Superior Greenstone Association for Community Living (Vice Chair)</i>			X		
BOTTLE, Candice: <i>North of Superior Counseling Programs</i>			X		
STACH, Andrea: <i>George Jeffrey Children's Centre</i>			X		
CORMIER, Dr. Paul: <i>First Nation Trustee</i>			X		
MICHANO, Julie: <i>Trustee</i>				X	
BRUNSKILL, Megen: <i>Trustee</i>				X	

<b>Alternate Members</b>	<b>OS</b>	<b>TC</b>	<b>VC</b>	<b>A</b>	<b>R</b>
DAVIES, Candace: <i>North of Superior Counseling Programs (Alternate)</i>				x	
JARVIS, Allison: <i>Trustee (Alternate)</i>				X	
LISCOMBE, Pat: <i>Trustee (Alternate)</i>				X	
MOORE, Jennifer: <i>Dilico (Alternate)</i>				X	
POROBIC, Katie: <i>Superior Greenstone Association for Community Living (Alternate)</i>				X	

<b>Resource Members</b>	<b>OS</b>	<b>TC</b>	<b>VC</b>	<b>A</b>	<b>R</b>
McRAE, Pinky: <i>Board Chair</i>					X
MORDEN CORMIER, Nicole: <i>Director of Education</i>			X		
GOODMAN, Will: <i>Superintendent of Education</i>			X		
FREDRICKSON, Eric: <i>Superintendent of Education</i>			X		
HUNTER, Emeraude: <i>Student Trustee</i>				X	
KRAUSE, Zoey: <i>Student Trustee</i>				X	
RENAUD, Deana: <i>Mental Health Manager</i>			X		
BIANCO, Melissa: <i>Positive Behaviour Support Consultant</i>			X		
BREWSTER, Annick: <i>Special Education Lead</i>			X		
LEROUX, Erik: <i>Vice-Principal, Dorion Public School</i>			X		
ZELNY, Lisa: <i>Executive Assistant</i>			X		

*Attendance Mode: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)*

<b>Land Acknowledgement:</b>	Erik Leroux
<b>1.0 Call to Order: 3:04</b>	
<b>2.0 Approval of Minutes from November 14, 2023</b>	
<i>Moved by: Trustee Dr. P. Cormier                      Second: S. Zappitelli</i>	
✓ <b>That</b> , the minutes for the Superior-Greenstone DSB Special Education Advisory Committee meeting dated November 14, 2023, be accepted and approved.	
Carried.	

<b>3.0</b>	<b>Additions to the Agenda:</b>	
	Nil.	
<b>4.0</b>	<b>Business Arising from Minutes:</b>	
	Nil.	
<b>5.0</b>	<b>Agenda Items:</b>	<b>Host</b>
<b>5.1</b>	Opening – Annick welcomed Erika and Tanya from Autism Ontario.	Annick Brewster
<b>5.2</b>	<p><b>Understanding How OAP, Access OAP &amp; Autism Ontario Work Together</b></p> <p>Tanya Jewell Subject Matter Expert-Education and Erika Luoma Fund &amp; Volunteer Coordinator (North Region) introduced themselves and what platforms they look after for Autism Ontario.</p> <p>T. Jewell and E. Luoma shared their presentation and highlighted the following areas:</p> <p>The Ontario Autism Program (OAP) is a provincially funded program in which an Autism diagnosis must be made by a qualified professional for families to access services. OAP offers support to families of children and youth on the autism spectrum. Children receive supports until the age of 18. There are several types of services and supports: Foundational Family Services, Caregiver-mediated early years programs, Core clinical services, Entry to school program and Urgent response services. OAP has a Provider List online listing OAP Providers including, Speech Language Pathologist, Occupational Therapist and Clinical Supervisors of behavioral services for autistic children and youth.</p> <p>AccessOAP is an independent intake organization funded by the Government of Ontario to help families access the supports and services of the Ontario Autism Program. It is being delivered through 4 partners with profound knowledge of: autism services across Ontario, healthcare planning, clinical insight and expert care-coordination with technical know-how in intake, registration, and reconciliation of payments. AccessOAP requires families to set up an account.</p> <p>Autism Ontario is a charitable organization in its 50<sup>th</sup> year. Autism Ontario is the voice to help all autistic individuals and families in their communities have access to meaningful supports, information, and connections so they are equitably and seamlessly supported across their life course.</p> <p>Autism Ontario represents families across the province through 7 regions; 11 territorial districts, 144 municipalities, 106 First Nations, 150 unincorporated communities with various types of programs and services, school supports, children and youth services and adult services Autism Ontario serves those waiting to be diagnose, newly diagnosed and far along in their journey and family and caregivers and siblings. Autism Ontario SEAC Team has a representative and alternate for 38 school boards and are currently looking for a representative for SGDSB.</p> <p>Information can be found at the following links:  <a href="http://www.autismontario.com">www.autismontario.com</a>  <a href="https://accessoap.ca">https://accessoap.ca</a></p>	Erika Luoma And Tanya Jewell

	<p>S.Zappitelli thanked Tanya and Erika for the information especially that Autism Ontario provides Adult Services. This is new information that Sheila will share with staff.</p> <p>Trustee Dr. P Cormier asked about services for Indigenous students. E. Luoma responded to Trustee Dr. P. Cormier and will send information that has been collected to support Indigenous students.</p> <p>B. Brake Weldon is grateful for the Provider List and Contact List; both will be shared with employees in the agency.</p>	
<p><b>5.3</b></p>	<p><b>Agency Updates</b></p>	<p>Community Members</p>
	<p>A.Stach provided the following agency update for George Jeffrey Chidren’s Center regarding the hiring of a Kinesiologist. A. Stach was happy to share a Registered Kinesiologist has started as of last week. This position is brand new due to securing funding for the new position. The kinesiologist will work alongside the physio therapist and start in Thunder Bay and then slowly will extend services out to the Region. A. Stach added that although the OT for Nipigon and Greenstone areas left, internal staff was adjusted to accommodate the open spot and therefore the area will not do without.</p> <p>C. Bottle provided the following agency update for NOPS updating the committee their family support workers took a Temperament workshop and will provide workshops in communities at a later date. C. Bottle also reminded the members of Triple P if parents require additional support, please send to NOSP.</p> <p>S. Zappitelli provided the following agency update for Superior Greenstone Association for Community Living on the Re-Opening of the Intensive Support Home and partnership with Metis housing. The partnership has allowed two clients to go into their own home. S. Zappitelli is very pleased with positive partnership with Indeed. The partnership has been a huge success with finding workers with 11 casuals in North Shore District. S.Zappitelli also spoke about the HUG Program -Hug Program – Indigenous Version – Grief Program (Hospice Northwest) with an Indigenous Component.</p>	
<p><b>5.4</b></p>	<p><b>Special Education Plan: Modifications</b></p> <p>Annick Brewster presented the Special Education Plan: Modifications attached in the Agenda package. A. Brewster stated modifications are often paired with accommodations and explained the difference between the two. Modifications are changes in the grade level expectations for a subject or course in order to meet a student’s learning needs.</p> <p><i>Next up is Alternative Programming which is the most individualized of the programming.</i></p> <p>Director Nicole Morden Cormier added when accommodations or modifications are used, it is done so by using the student’s IEP. However, using a student’s IEP and applying accommodations or modifications can be challenging. It can at times get confusing when to apply modifications or accommodations. There is not an exact science to determine which to use. The MDT is working to streamline what determines accommodations or modifications.</p>	<p>Annick Brewster</p>





**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**

**Audit Committee Meeting**

Tuesday, October 10, 2023 at 6:30 p.m.

**MINUTES**

**Videoconference & Teleconference**

Microsoft Teams meeting -  
1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 179 916 537 #

<b>Chairperson:</b> <i>Trustee Kal Pristanski</i>	<b>Superintendent of Business:</b> <i>Alex Marton</i>
<i>Location: Videoconference &amp; Teleconference</i>	<i>Recorder: G. Christianson</i>

**1.0 Roll Call**

<b><u>Members</u></b>	<i>Attendance Mode: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)</i>										
	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		
<b><u>Board Administration</u></b>											
							OS	TC	VC	A	R
<i>Alex Marton: Superintendent of Business</i>									X		
<i>Nicki Morden Cormier: Director of Education</i>									X		
<i>Brent Harris: Manager of Financial Services</i>									X		
<i>Gerrilynn Christianson: Executive Assistant &amp; Communications</i>									X		
<b><u>Internal Auditors</u></b>											
							OS	TC	VC	A	R
<i>Kris Mauro, Regional Internal Audit Manager</i>									X		
<i>Paul Agostino, Internal Auditor</i>									X		
<b><u>External Auditors</u></b>											
<i>Trevor Ferguson, Partner, Deloitte</i>											X
<i>Heather LaPlante, Audit Manager Deloitte</i>											X

**2.0 Approval of Agenda**

**Mover: K. Green**

**Second: D. Sitch**

*That the agenda for the Audit Committee meeting of October 10, 2023, be accepted and approved.*

Carried.

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

*There are no disclosures of interest offered at this time.*

**4.0 Approval of Minutes**

4.1 Minutes of Audit Committee Meeting: June 12, 2023

**Mover: D. Sitch**

**Second: Trustee K. Pristanski**

*That the minutes for the Audit Committee meeting of June 12, 2023 be accepted and approved as presented.*

Carried.

## 5.0 Audit Committee

- 5.1 2022-2023 Audit Committee Annual Reports to the Board and Ministry of Education  
Audit Committee Annual Report has to be brought to the Trustees before January 15, 2024. Activities of the Audit committee for the fiscal year. Ministry report to advise of what internal audits are completed.

**Mover:** Trustee A. Jarvis      **Second:** Trustee K. Pristanski  
*That, the Superior-Greenstone DSB Audit Committee approves the Annual Reports to the Board and Ministry of Education as presented.*

Carried.

- 5.2 2023-2024 Audit Committee Self-Assessment  
Audit Committee Self-Assessment to be completed and returned to Executive Assistant Lisa Zeleny by November 30. Looking for your feedback.

### 5.2.1 Audit Committee Self Assessment Form

The Audit Committee Self-Assessment Form was attached separately from the Agenda package as the document was provided in a Microsoft Word format to allow for the Committee members completion of the form.

- 5.3 2023-2024 Audit Committee Terms of Reference Annual Review  
Superintendent of Business Alex Marton updated the Terms of Reference as the result of recommendations from the training of the Audit Committee. A change this year comes from a recommendation to have the one mandatory in camera session. This item is highlighted in the Terms of Reference provided to the committee in the agenda. The mandatory once a year, in-camera session will take place during financial statement review. However, in camera sessions may occur at the discretion of the Committee at any time.

**Mover:** Trustee A. Jarvis      **Second:** K. Green  
*That, the Audit Committee approves the Audit Committee Terms of Reference for the Superior-Greenstone DSB 2023-2024 fiscal year as presented.*

Carried.

- 5.4 Audit Committee Queries to Management  
The questions brought forward were answered by Superintendent of Business Alex Marton.

1. **When was the last Audit tendered and appointed auditors?** It was tendered in the Spring of 2022. We are currently in the 1<sup>st</sup> year of a 3-year agreement.
2. **Are the fees for the Internal Audit creeping up or staying the same?** The fees are not creeping up, Alex stated Deloitte tendered amount agreed upon has been adhered to. However, the Ministry added additional obligations to review, which Deloitte submitted a one-time fee for the additional audit work and Management agrees with the nominal addition for the work.
3. **How did Deloitte perform against last years Audit Plan and Budget?** Deloitte adhered to the budget and Audit Plan. The Managers are extremely pleased with Deloitte's performance as the External Auditors. They adhere to the deadlines and are accommodating. The Superintendent expressed gratitude for the excellent service provided by Deloitte.



## 6.0 Internal Audit

### 6.1 Risk Assessment Results – Audit Plan 2023-2025

Regional Internal Audit Manager Kris Mauro reviewed the Risk Based Audit Plan (RBAP) for the next two (2) years. K. Mauro reviewed the 4 internal proposed audits for SGDSB. The two proposed for 2023-2024 include the Staff Recruiting and Retaining Staff with the potential scope of 7 areas of focus. The second proposed internal audit is Student Safety and Wellbeing, with preliminary scope of 9 areas of focus. The two internal audits proposed for 2024-2025 include funding with the potential scope of 8 areas and the second is. Training and Competence with the potential scope of 7 focus areas. The plan was developed after consultation with Management.

The Superintendent expressed gratitude to the departments for risk feedback received. The 2023-2025 Audit Plan was presented to the Committee for approval.

**Mover:** Trustee A. Jarvis

**Second:** Pinky McRae

*That, the Superior-Greenstone DSB Audit Committee approves the Internal Audit Plan for the Superior-Greenstone DSB 2023-2025 as presented.*

Carried.

### 6.2 Internal Audit Report: Records Management Audit

Internal Auditor Paul Agostino provided a review of the Records Management Report stating that Superior-Greenstone District School Board had two low level Audit findings. P. Agostino directed the Committee to page 22- Audit Observation – Payroll Retention, and advised that it should be 6 years plus the current, however some files surpassed the required PIMS retention date. The Board indicated all documents past the required PIMS retention will be destroyed by June 2024.

The Internal Auditor indicated one school was in violation of IEP retention violation by not disposing of the old IEP once the current one was created. Management indicated a memo will be sent to Administrators with a reminder of the retention protocols for IEP's. The Internal Auditor also reviewed the document appendixes that outlined the considerations for Improvement, which included the creation of a clean desk policy and locking computer screens. The Superintendent advised that a policy is currently being updated to include this language.

### 6.3 Internal Audit Department Update

Regional Internal Audit Manager Kris Mauro notified the Committee of a staffing change as Michaela has resigned. Although an offer of hire went out; it was declined. K. Mauro does not anticipate any interruption to the work being done for Superior-Greenstone District School Board. If the unfilled position remains vacant for a long period of time, K. Mauro will communicate with Management and the Committee should anything change. Discussions to determine Superior-Greenstone District School Board priorities regarding the four (4) internal audits will occur if the unfilled vacancy causes a delay in the work completion of the approved Internal Audit Plan.

K. Mauro advised that they are currently implementing a new internal audit software that is in the user acceptance testing phase of the rollout. The software should be fully rolled out by the end of next month, which will create efficiencies. If there are changes due to the new software update; they will communicate these changes with the Management.

## 7.0 Standing Items

### 7.1 Legal Matters

There were no legal matters to discuss.

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

The Committee declined the opportunity to meet in-camera.

**8.0 Future Meeting Dates**

- December 14, 2023
- June 13, 2024 (tentative)
- October 3, 2024 (tentative)
- December 12, 2024 (tentative)

Meeting dates are tentative until approved at the December 4, 2023 Organizational Board Meeting.

**9.0 Adjournment**

**Mover:** Trustee Allison Jarvis

**Second:** Pinky McRae

*That the Audit Committee meeting of October 10, 2023, adjourn at 7:26p.m.*

Carried.



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

**Report No.:** 10

**Date:** January 29, 2024

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

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

**SUBJECT:** Report of the Audit Committee – External Member Appointment

**STRATEGIC  
PRIORITY:** Stewardship

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**Background**

Superior-Greenstone District School Board has an Audit Committee to ensure compliance with the Ministry of Education Act (253.1(1)) and Ontario Regulation (361/10). Additionally, the Audit Committee provides independent oversight to the Board of Trustees in the areas of financial reporting, external audit process, risk management and internal controls, and compliance matters.

Pursuant to the Terms of Conditions of the Audit Committee, the committee requires a specific membership compliment. The audit committee is comprised of the following members:

1. Three Trustees who are appointed by the Board of Trustees;
2. Two external community members recommended by the selection committee.

The external members are appointed for a term of three years.

**Current Situation**

As of December 14, 2023, the Audit Committee requires the appointment of one external community member. At the December 14, 2023 Audit Committee Meeting, the Committee recommended Kevin Green, CPA for appointment. This term commences December 14, 2023 and culminates December 14, 2026.

**Administrative Recommendations/Summary**

***That, the Superior-Greenstone DSB, having received Report No. 10: Report of the Audit Committee – External Member Appointment, approve the appointment of Kevin Green as an External Member of the Audit Committee for a period of three years.***

Respectfully submitted by:

Kal Pristanski  
Chair of the Audit Committee

Alex Marton  
Superintendent of Business



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

**Report No.:** 11

**Date:** January 29, 2024

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

**FROM:** Kal Pristanski, Chair of the Audit Committee  
Brent Harris, Manager of Financial Services

**SUBJECT:** Report of the Audit Committee – 2022-23 Audited Financial Statements

**STRATEGIC**

**PRIORITY:** Stewardship

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**Background**

Representatives from Deloitte, LLP were engaged to perform the audit of the 2022-23 Financial Statements.

**Current Situation**

The 2022-23 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

SGDSB is compliant with respect to spending on administration and governance, and the in-year surplus. The in-year surplus is \$1,427,162, while the compliance-based surplus is \$1,396,280. The difference is attributed to employee future benefits which are excluded from the compliance calculation.

The Financial Statements were received at the Audit Committee Meeting held on December 14, 2023, 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 2022-23, there were no recommendations from the auditors.

**Administrative Recommendations/Summary**

***That, the Superior-Greystone DSB, having received Report No. 11: Report of the Audit Committee – 2022-2023 Audited Financial Statements:***

- *Approve the 2022-2023 Audited Financial Statements*
- *Received additional financial reports for information.*

Respectfully submitted by:

Kal Pristanski  
Chair of the Audit Committee

Brent Harris  
Manager of Financial Services

Alex Marton  
Superintendent of Business

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Consolidated financial statements of  
Superior-Greenstone District  
School Board

August 31, 2023

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Draft

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# Management Report

Year ended August 31, 2023

## **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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Nicole Morden-Cormier  
Director of Education

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Alex Marton  
Superintendent of Business

\_\_\_\_\_, 2023



## 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, 2023, 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, 2023 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Board to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Chartered Professional Accountants  
Licensed Public Accountants  
[DATE]

**Superior-Greenstone District School Board**  
**Consolidated statement of financial position**  
As at August 31, 2023

	Notes	2023 \$	2022 \$ Restated (Note 2)
<b>Financial assets</b>			
Cash		<b>1,327,659</b>	353,600
Accounts receivable	3 and 4	<b>16,643,821</b>	15,139,572
Accounts receivable - Province of Ontario capital grants	4	<b>10,719,253</b>	12,187,331
Investments	5	<b>125</b>	125
		<b>28,690,858</b>	27,680,628
<b>Liabilities</b>			
Accounts payable and accrued liabilities		<b>3,873,471</b>	4,391,118
Deferred revenue	6	<b>4,191,101</b>	2,805,582
Deferred capital contributions	7	<b>65,805,978</b>	71,372,537
Obligation under capital leases	8	<b>24,207</b>	53,365
Net long-term debt	9	<b>9,024,424</b>	9,569,087
Retirement and other employee future benefits payable	10	<b>502,697</b>	537,294
Asset retirement obligation	17	<b>1,564,567</b>	1,564,567
		<b>84,986,445</b>	90,293,550
Net debt		<b>(56,295,587)</b>	(62,612,922)
Commitments and contingent liabilities	13		
<b>Non-financial assets</b>			
Tangible capital assets	16	<b>69,457,015</b>	74,368,913
Prepaid expenses and supplies		<b>182,009</b>	160,284
		<b>69,639,024</b>	74,529,197
<b>Accumulated surplus</b>	18	<b>13,343,437</b>	11,916,275

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, 2023

Notes	Budget \$	2023 Actual \$	2022 Actual \$
	<b>(Note 18)</b>		Restated (Note 2)
<b>Revenue</b>			
Provincial grants			
Student focused funding	<b>31,568,795</b>	<b>31,870,644</b>	30,711,995
Deferred capital contributions recognized	7	<b>7,648,981</b>	6,924,440
Other	<b>282,243</b>	<b>1,122,111</b>	2,113,184
Local taxation	<b>3,160,330</b>	<b>2,909,771</b>	3,017,225
School fundraising	<b>458,800</b>	<b>453,249</b>	266,104
Federal grants and fees	<b>5,333,106</b>	<b>6,460,634</b>	5,199,837
Interest income	<b>15,000</b>	<b>90,717</b>	17,311
Other revenues - School Boards	<b>340,000</b>	<b>424,189</b>	451,218
Other fees and revenue	<b>480,000</b>	<b>622,136</b>	950,631
	<b>49,287,255</b>	<b>51,378,644</b>	49,651,945
<b>Expenses</b>			
Instruction	11	<b>29,915,004</b>	29,721,421
Administration		<b>3,417,186</b>	3,890,731
Transportation		<b>1,963,689</b>	1,845,128
School operations/pupil accommodation		<b>13,105,416</b>	13,234,714
School funded activities		<b>458,800</b>	301,279
Other		<b>215,014</b>	95,633
		<b>49,075,109</b>	49,088,906
Annual surplus		<b>212,146</b>	563,039
Accumulated surplus, as previously stated, beginning of year		<b>13,250,849</b>	12,687,810
Accumulated surplus PSAS adjustments		<b>(1,334,574)</b>	(1,334,574)
Accumulated surplus, as restated, beginning of year		<b>11,916,275</b>	11,353,236
<b>Accumulated surplus, end of year</b>		<b>12,128,421</b>	11,916,275

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

**Superior-Greenstone District School Board**  
**Consolidated statement of changes in net debt**  
Year ended August 31, 2023

	Notes	2023 \$	2022 \$
			Restated (Note 2)
<b>Annual surplus</b>		<b>1,427,162</b>	563,039
Acquisition of tangible capital assets	16	<b>(2,644,898)</b>	(7,145,679)
Amortization of tangible capital assets and asset retirement obligation	16	<b>7,556,796</b>	6,967,275
Acquisition of prepaid expenses and supplies		<b>(182,009)</b>	(160,284)
Use of prepaid expenses and supplies		<b>160,284</b>	124,187
		<b>4,890,173</b>	(214,501)
Change in net debt		<b>6,317,335</b>	348,538
Net debt, as previously stated, beginning of year		<b>(62,612,922)</b>	(61,396,893)
PSAS Adjustment to net debt		—	(1,564,567)
Net debt, as restated, beginning of year		<b>(62,612,922)</b>	(62,961,460)
<b>Net debt, end of year</b>		<b>(56,295,587)</b>	(62,612,922)

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, 2023

	Notes	2023 \$	2022 \$ Restated (Note 2)
<b>Operating activities</b>			
Annual surplus		1,427,162	563,039
Items not involving cash			
Amortization of tangible capital assets and asset retirement obligation	16	7,556,796	6,967,275
Deferred capital contributions recognized	7	(7,425,193)	(6,924,440)
Changes in non-cash assets and liabilities			
Accounts receivable		(1,504,249)	(1,817,681)
Accounts payable and accrued liabilities		(517,647)	(2,984,275)
Deferred revenue - operating		(81,924)	327,649
Retirement and other employee future benefits payable		(34,597)	(198,432)
Prepaid expenses and supplies		(21,725)	(36,097)
		<b>(601,377)</b>	<b>(4,102,962)</b>
<b>Capital activity</b>			
Acquisition of tangible capital assets	16	<b>(2,644,898)</b>	<b>(7,145,679)</b>
<b>Financing activities</b>			
Capital grant contributions	7	1,858,634	7,145,679
Change in accounts receivable			
- Province of Ontario capital grants		1,468,078	5,036,296
Change in deferred revenues - capital		1,467,443	458,573
Debt principal repaid		(544,663)	(522,288)
Repayment of obligations under capital lease		(29,158)	(24,716)
		<b>4,220,334</b>	<b>12,093,544</b>
Net change in cash		<b>974,059</b>	844,903
Cash (bank indebtedness), beginning of year		<b>353,600</b>	(491,303)
<b>Cash, end of year</b>		<b>1,327,659</b>	<b>353,600</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, 2023

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**1. Significant accounting policies**

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

Significant accounting policies adopted are as follows:

*(a) Basis of accounting*

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

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

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

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

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

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

*(b) Reporting entity*

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

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2023

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

*(b) Reporting entity (continued)*

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

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

*(c) Trust funds*

Trust funds and their related operations administered by the Board amounting to \$506,681 (\$451,549 in 2022), have not been included in the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations, as they are not controlled by the Board.

*(d) Deferred revenue*

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

*(e) Deferred capital contributions*

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

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

*(f) Retirement and other employee future benefits*

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



**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2023

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

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

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

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

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

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

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2023

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

*(g) Tangible capital assets*

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

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

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

Asset class	Estimated useful life in years
Land improvements	15
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.

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

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

*(h) Government transfers*

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

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

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2023

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

*(i) Investment income*

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

*(j) Long-term debt*

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

*(k) Budget figures*

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Trustees ("Trustees"). The budget approved annually by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. The approved operating budget for 2022-23 is reflected on the consolidated statement of operations. The budget was approved on June 27, 2022.

*(l) Property tax revenue*

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

*(m) Use of estimates*

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

*(n) Contributed materials*

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

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

August 31, 2023

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### 2. Change in accounting policy – adoption of new accounting standards

The Board adopted the following standards concurrently beginning September 1, 2022 prospectively: PS 1201 Financial Statement Presentation, PS 2601 Foreign Currency Translation, PS 3041 Portfolio Investments and PS 3450 Financial Instruments.

#### *PS 1201 – Financial Statement Presentation*

PS1201 Financial Statement Presentation replaces PS 1200 Financial Statement Presentation. This standard establishes general reporting principles and standards for the disclosure of information in government financial statements. The standard introduces the Statement of Remeasurement Gains and Losses separate from the Statement of Operations. Requirements in PS 2601 Foreign Currency Translation, PS 3450 Financial Instruments, and PS 3041 Portfolio Investments, which are required to be adopted at the same time, can give rise to the presentation of gains and losses as remeasurement gains and losses.

#### *PS 2601 – Foreign Currency Translation*

PS 2601 Foreign Currency Translation replaces PS 2600 Foreign Currency Translation. The standard requires monetary assets and liabilities denominated in a foreign currency and non-monetary items denominated in a foreign currency that are reported as fair value, to be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses arising from foreign currency changes are presented in the new Statement of Remeasurement Gains and Losses.

#### *PS 3041 - Portfolio Investments*

PS 3041 Portfolio Investments replaces PS 3040 Portfolio Investments. The standard provides revised guidance on accounting for, and presentation and disclosure of, portfolio investments to conform to PS 3450 Financial Instruments. The distinction between temporary and portfolio investments has been removed in the new standard, and upon adoption, PS 3030 Temporary Investments no longer applies.

#### *PS 3450 – Financial Instruments*

PS 3450 Financial Instruments establishes accounting and reporting requirements for all types of financial instruments including derivatives. The standard requires fair value measurement of derivatives and portfolio investments in equity instruments that are quoted in an active market. All other financial instruments will generally be measured at cost or amortized cost. Unrealized gains and losses arising from changes in fair value are presented in the Statement of Remeasurement Gains and Losses.

#### *Establishing fair value*

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2023

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**2. Change in accounting policy – adoption of new accounting standards (continued)**

*PS 3450 – Financial Instruments (continued)*

*Fair value hierarchy*

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist.

A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

As the remeasurement gain (loss) resulting from the adoption of the above accounting standards is nominal to the financial statements of the Board, a Statement of Remeasurement Gains and Losses has not been prepared.

*PS 3280 – Asset Retirement Obligations*

PS 3280 Asset Retirement Obligations (ARO) establishes the accounting and reporting requirements for legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. This standard was adopted on September 1, 2022 on a modified retroactive basis with prior period restatement.

In the past, the Board has reported its obligations related to the retirement of tangible capital assets in the period when the asset was retired directly as an expense. The new standard requires the recognition of a liability for legal obligations that exist as a result of the acquisition, construction or development of a tangible capital asset, or that result from the normal use of the asset when the asset is recorded, and replaces Section PS 3270, Solid Waste Landfill Closure and Post-Closure Liability (PS 3270). Such obligation justifies recognition of a liability and can result from existing legislation, regulation, agreement, contract, or that is based on a promise and an expectation of performance. The estimate of the liability includes costs directly attributable to asset retirement activities. When recording an asset retirement obligation, the estimated retirement costs are capitalized to the carrying value of the associated assets and amortized over the asset's estimated useful life. The amortization of the asset retirement costs follows the same method of amortization as the associated tangible capital asset.

A significant part of asset retirement obligations results from the removal and disposal of designated substances such as asbestos from board buildings. The Board reports liabilities related to the legal obligations where the Board is obligated to incur costs to retire a tangible capital asset.

**Superior-Greenstone District School Board**  
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**2. Change in accounting policy – adoption of new accounting standards (continued)**

*PS 3280 – Asset Retirement Obligations (continued)*

The Board's ongoing efforts to assess the extent to which designated substances exist in Board assets, and new information obtained through regular maintenance and renewal of Board assets may result in additional asset retirement obligations from better information on the nature and extent the substance exists or from changes in the estimated cost to fulfil the obligation. The measurement of asset retirement obligations is also impacted by activities that occurred to settle all or part of the obligation, or any changes in the legal obligation. Revisions to the estimated cost of the obligation will result in the carrying amount of the associated assets that are in productive use and amortized as part of the asset on an ongoing basis. When obligations have reliable cash flow projections, the liability may be estimated using the present value of future cash flows. Subsequently, accretion of the discounted liability due to the passage of time is recorded as an in-year expense.

To estimate the liability for similar buildings that do not have information on asbestos and other designated substances, the Board uses buildings with assessments on the extent and nature of the designated substances in the building to measure the liability and those buildings and this information is extrapolated to a group of similar assets that do not have designated substances reports. As more information becomes available on specific assets, the liability is revised to be asset specific.

As a result of applying this accounting standard, an asset retirement obligation of \$1,564,567 (\$1,564,567 in 2022) was recognized as a liability in the Statement of Financial Position. These obligations represent estimated retirement costs for the Board owned buildings and equipment, including tanks, and restoration costs relate to leasehold improvements. The Board has restated the prior period based on a modified retroactive approach. The adoption of PS 3280 ARO was applied to the comparative period as follows:

	As previously reported \$	ARO adjustments \$	2022 Restated \$
<b>Consolidated statement of financial position</b>			
Tangible capital assets including ARO	74,138,920	229,993	74,368,913
Asset retirement obligations	—	(1,564,567)	(1,564,567)
Accumulated surplus	13,250,849	(1,334,574)	11,916,275
<b>Consolidated statement of change in net debt</b>			
Net debt as at September 1, 2021	(61,396,893)	—	(61,396,893)
Change in net debt	348,538	(1,564,567)	(1,216,029)
Net debt as at August 31, 2022	(61,048,355)	(1,564,567)	(62,612,922)
<b>Consolidated statement of operations</b>			
Accumulated surplus as at September 1, 2022	13,250,849	(1,334,574)	11,916,275

**Superior-Greenstone District School Board**  
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### 3. Accounts receivable

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

	Balance at August 31, 2022 \$	Invoices \$	Payments \$	Balance at August 31, 2023 \$
Aroland First Nation	437,481	<b>1,215,492</b>	<b>(1,652,973)</b>	—
Biinjitwaabek First Nation	(15,928)	<b>356,628</b>	<b>(340,700)</b>	—
Bingwi Neyaashi Anishinaabek	44,242	<b>135,922</b>	<b>(67,961)</b>	<b>112,203</b>
Ginoogaming First Nation	1,568,055	<b>965,203</b>	<b>(416,149)</b>	<b>2,117,109</b>
Marten Falls First Nation	1,030,409	<b>170,018</b>	<b>(223,096)</b>	<b>977,331</b>
Pays Plat First Nations	397,753	<b>358,850</b>	<b>(515,000)</b>	<b>241,603</b>
Pic Mobert First Nation	305,609	<b>555,025</b>	<b>(282,532)</b>	<b>578,102</b>
Pic River First Nations	16,398	<b>599,685</b>	<b>(340,700)</b>	<b>275,383</b>
Red Rock First Nation	534,901	<b>1,227,755</b>	<b>(1,385,381)</b>	<b>377,275</b>
Windigo Tribal Council	—	<b>33,239</b>	<b>(33,239)</b>	—
	<b>4,318,920</b>	<b>5,617,817</b>	<b>(5,257,731)</b>	<b>4,679,006</b>

### 4. 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 \$10,719,253 as at August 31, 2023 (\$12,187,331 in 2022) 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, 2023 is \$8,250,351 (\$7,178,867 in 2022).

### 5. Investments

Investments are comprised of the following:

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



**Superior-Greenstone District School Board**  
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**6. Deferred revenue**

Revenues received and set aside for specific purposes by legislation, regulation or agreement are included in deferred revenue and reported on the consolidated statement of financial position.

Deferred revenue set-aside for specific purposes by legislation, regulation or agreement as at August 31, 2023 is comprised of:

	Balance at August 31, 2022 \$	Increase \$	Recognized \$	Balance at August 31, 2023 \$
Pupil accommodation	779,180	<b>3,013,134</b>	<b>(1,548,111)</b>	<b>2,244,203</b>
Proceeds of disposition	51,444	<b>2,418</b>	—	<b>53,862</b>
Special education	28,699	<b>67,192</b>	<b>(95,891)</b>	—
Other	1,946,259	<b>6,484,378</b>	<b>(6,537,601)</b>	<b>1,893,036</b>
	<u>2,805,582</u>	<u><b>9,567,122</b></u>	<u><b>(8,181,603)</b></u>	<u><b>4,191,101</b></u>

**7. 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.

	2023 \$	2022 \$
Balance, beginning of year	<b>71,372,537</b>	71,151,298
Capital grants recorded as deferred capital contributions	<b>1,858,634</b>	7,145,679
Revenue recognized during the year	<b>(7,425,193)</b>	(6,924,440)
Balance, end of year	<u><b>65,805,978</b></u>	<u>71,372,537</u>

**8. Obligations under capital leases**

The Board has obligations under various capital leases with expiries fiscal 2023/2024 and an interest rate of 1.51%. Principal and interest payments relating to capital lease obligations of \$24,207 (\$53,365 in 2022) outstanding as at August 31, 2023 are due as follows:

	Principal payment \$	Interest \$	Total \$
2023/2024	<u>24,207</u>	<u>5</u>	<u>24,212</u>



**Superior-Greenstone District School Board**  
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**9. Net long-term debt**

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

	<b>2023</b>	2022
	<b>\$</b>	\$
4.56% Ontario Financing Authority, GPL 1	<b>705,747</b>	772,366
4.85% Ontario Financing Authority, GPL 2	<b>524,107</b>	564,927
5.01% Ontario Financing Authority, GPL 3	<b>675,988</b>	721,908
5.23% Ontario Financing Authority, GPL 4a	<b>1,453,694</b>	1,539,810
3.97% Ontario Financing Authority, GPL 4b	<b>1,022,531</b>	1,078,831
3.564% Ontario Financing Authority, GPL 4c	<b>3,954,182</b>	4,172,398
4.003% Ontario Financing Authority, GPL 4d	<b>688,175</b>	718,847
	<b>9,024,424</b>	9,569,087

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

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

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

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

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

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

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.

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

Principal and interest payments relating to the net long-term debt of \$11,690,265 (\$13,046,508 in 2022) outstanding as at August 31, 2023 are due as follows:

	Principal Payment \$	Interest \$	Total \$
2023/2024	568,022	371,242	939,264
2024/2025	592,410	346,855	939,265
2025/2026	617,870	321,394	939,264
2026/2027	644,454	294,811	939,265
2027/2028	672,210	267,055	939,265
Thereafter	5,929,458	1,064,484	6,993,942
	<u>9,024,424</u>	<u>2,665,841</u>	<u>11,690,265</u>

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

*Retirement and other employee future benefit liabilities*

	<b>Retirement benefits \$</b>	<b>Other employee future benefits \$</b>	<b>2023 Total employee future benefits \$</b>	2022 Total employee future benefits \$
Accrued employee future benefit obligation	<b>508,580</b>	<b>45,674</b>	<b>554,254</b>	623,383
Unamortized actuarial loss	<b>(51,557)</b>	<b>—</b>	<b>(51,557)</b>	(86,089)
Accrued employee future benefit liability, end of year	<b>457,023</b>	<b>45,674</b>	<b>502,697</b>	537,294

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 \$134,390 (\$204,352 in 2022).

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

*Retirement and other employee future benefit expenses*

	<b>Retirement benefits</b>	<b>Other employee future benefits</b>	<b>2023 Total employee future benefits</b>	2022 Total employee future benefits
	\$	\$	\$	\$
Current year benefit cost (recovery)	<b>62,408</b>	<b>6,696</b>	<b>69,104</b>	(25,745)
Interest on accrued benefit obligation	—	<b>238</b>	<b>238</b>	13,585
Amortization of actuarial (gain) loss	<b>30,453</b>	—	<b>30,453</b>	18,079
Employee future benefits expenses (recovery)	<b>92,861</b>	<b>6,934</b>	<b>99,795</b>	5,919

*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, 2023, the Board contributed \$812,483 (\$796,783 in 2022) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's consolidated financial statements.

(iii) *Retirement gratuities*

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

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

*Retirement benefits (continued)*

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

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

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

*(v) Sick leave accumulations*

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

For accounting purposes, the valuation of the accrued benefit obligation for the sick leave top-up is based on actuarial assumptions about future events determined as at August 31, 2023 (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, 2023.

*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, 2023 were \$6,934 ((\$55,011) in 2022) 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, 2023 are based on actuarial valuations for accounting purposes as at August 31, 2023. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board's best estimates of expected rates of:

Wages and salary escalation	0%
Inflation	2.00%
Medical cost escalation	0.00%
Discount rate on accrued benefit obligations	4.40%
Dental cost escalation	0.00%

**Superior-Greenstone District School Board**  
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**11. Expenses by object**

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

	Budget \$	2023 Actual \$	2022 Actual \$
			Restated (Note 2)
Salary and wages	27,720,732	27,826,973	26,973,441
Employee benefits	4,760,202	5,227,647	5,285,640
Staff development	569,647	408,676	365,988
Supplies and services	4,146,957	4,807,120	5,150,540
Rental expenses	120,290	44,730	24,225
Interest	400,000	387,931	476,916
Fees and contract services	3,217,888	3,199,899	3,438,101
Other	332,344	491,710	406,780
Transfers to Other Boards	87,000	—	—
Amortization of asset retirement obligation	39,114	39,114	—
Amortization of tangible capital assets	7,680,935	7,517,682	6,967,275
	<b>49,075,109</b>	<b>49,951,482</b>	49,088,906

**12. 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.

**13. 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 \$
2023/2024	27,701
2024/2025	27,701
2025/2026	14,937
	<u>70,339</u>

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
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**13. Commitments and contingent liabilities (continued)**

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, 2023, 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.

**14. 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 2022) in respect of the above agreement for the year ended August 31, 2023 is not recorded in these consolidated financial statements.

**15. Service contracts**

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

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

An external audit of this report shows the Ontario Youth Apprenticeship Program ("OYAP") services to be in a break-even position as at August 31, 2023 and therefore no amounts are repayable to the Ministry of Training, Colleges and Universities.

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

The Board has a Service Contract/CFSA Approval with the Ministry of Community and Social Services. One requirement of the Service Contract/CFSA Approval is the production by Management of a report, TPAR, which shows a summary by service of all revenues and expenditures and any resulting surplus or deficit that relates to the Service Contract/CFSA Approval. This report shows the Teacher Diagnostician services ("ISNC") services to be in a break-even position as at August 31, 2023 and therefore no amounts are repayable to the Ministry of Children, Community and Social Services.

**Superior-Greenstone District School Board**  
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**16. Tangible capital assets (continued)**

	Cost Balance at August 31, 2022	ARO Adjustment	Restated Cost Balance at August 31, 2022	Additions	Disposals, write-offs	Cost Balance at August 31, 2023
	\$	\$	\$	\$	\$	\$
Land	2,019,997	—	2,019,997	—	—	2,019,997
Land improvements	6,171,177	—	6,171,177	103,067	—	6,274,244
Buildings	126,338,610	1,564,567	127,903,177	2,107,608	—	130,010,785
Equipment (5 years)	104,124	—	104,124	—	—	104,124
Equipment (10 years)	1,908,959	—	1,908,959	28,137	(638,055)	1,299,041
Equipment (15 years)	489,535	—	489,535	—	—	489,535
First time equipping	1,373,863	—	1,373,863	—	—	1,373,863
Furniture	8,371	—	8,371	21,573	—	29,944
Computer hardware	632,077	—	632,077	191,498	(93,221)	730,354
Computer software	—	—	—	193,015	—	193,015
Vehicles-<1 ton	79,241	—	79,241	—	—	79,241
Capital leases - other	533,528	—	533,528	—	—	533,528
	<b>139,659,482</b>	<b>1,564,567</b>	<b>141,224,049</b>	<b>2,644,898</b>	<b>(731,276)</b>	<b>143,137,671</b>

	Balance at August 31, 2022	ARO Adjustment	Balance at August 31, 2022	Amortization	Disposals, write-offs	Balance at August 31, 2023	2023 Net book value	2022 Net book value
	\$	\$	\$	\$	\$	\$	\$	\$
Land	—	—	—	—	—	—	2,019,997	2,019,997
Land improvements	4,976,257	—	4,976,257	128,247	—	5,104,504	1,169,740	1,194,919
Buildings	57,336,577	1,334,574	58,671,151	6,789,903	—	65,461,054	64,549,731	69,232,028
Equipment (5 years)	52,062	—	52,062	20,825	—	72,887	31,237	52,062
Equipment (10 years)	1,469,193	—	1,469,193	160,400	(638,055)	991,538	307,503	439,767
Equipment (15 years)	201,918	—	201,918	26,572	—	228,490	261,045	287,616
First time equipping	628,191	—	628,191	137,386	—	765,577	608,286	745,671
Furniture	1,254	—	1,254	1,916	—	3,170	26,774	7,117
Computer hardware	319,702	—	319,702	228,315	(93,221)	454,796	275,558	312,376
Computer software	—	—	—	19,302	—	19,302	173,713	—
Vehicles-<1 ton	79,241	—	79,241	—	—	79,241	—	—
Capital leases - other	456,167	—	456,167	43,930	—	500,097	33,431	77,360
	<b>65,520,562</b>	<b>1,334,574</b>	<b>66,855,136</b>	<b>7,556,796</b>	<b>(731,276)</b>	<b>73,680,656</b>	<b>69,457,015</b>	<b>74,368,913</b>

**17. 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, 2023, 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:

	2023 \$	2022 \$
Balance, beginning of year	1,564,567	—
Opening adjustments for PSAS adjustment	—	1,564,567
Balance, end of year	1,564,567	1,564,567

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**18. Accumulated surplus**

Accumulated surplus consists of the following:

	<b>2023</b>	2022
	<b>\$</b>	\$
		Restated (Note 2)
Invested in tangible capital assets	<b>2,019,997</b>	2,019,997
School generated funds	<b>364,468</b>	410,694
Employee future benefits	—	(126,007)
Interest accrual	<b>(140,780)</b>	(140,780)
Asset retirement obligation	<b>(1,373,686)</b>	(1,334,572)
Working funds	<b>9,230,138</b>	9,159,483
Reserves and reserve funds	<b>3,243,300</b>	1,927,460
	<b>13,343,437</b>	11,916,275

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

	<b>2023</b>	2022
	<b>\$</b>	\$
		Restated (Note 2)
Reserve and reserve funds		
Pupil accommodation - school renewal	<b>160,352</b>	160,352
Capital - equipment	<b>54,226</b>	51,992
Insurance	<b>16,575</b>	15,892
Pre-2010 benefit adjustment	<b>1,534,647</b>	1,470,851
Winning teams	<b>47,285</b>	47,285
Capital - project	<b>1,430,215</b>	181,088
	<b>3,243,300</b>	1,927,460

**19. 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 2023 is 64.35% (64.03% in 2022) based on the number of transported students.



**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
 August 31, 2023

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**19. Transportation consortium (continued)**

	<b>Total</b>	<b>2023 Board portion</b>	Total	2022 Board portion
	\$	\$	\$	\$
Administrative cost	<b>229,100</b>	<b>136,759</b>	204,426	122,030
Student transportation	<b>2,581,976</b>	<b>1,672,180</b>	2,561,950	1,649,324
Total expenditure	<b>2,811,076</b>	<b>1,808,939</b>	2,766,376	1,771,354

**20. Budget figures**

Budget figures have been provided for comparison purposes and have been derived from the budget approved by Trustees. The budget approved by the Trustees is developed in accordance with the provincially mandated funding model for school boards and is used to manage program spending within the guidelines of the funding model. As the Board only prepares a budget for the statement of operations, budget figures in the consolidated statement of change in net debt have not been provided.

The budget data presented in these consolidated financial statements is based upon the 2023 budgets approved by the Board on June 20, 2022. The budget was prepared prior to the implementation of the PS 3280 Assets Retirement Obligations (ARO) standard.

The chart below reconciles the approved budget to the budget figures reported in the consolidated statement of operations and accumulated surplus.

Where amounts were not budgeted for (ARO amortization and accretion expenses), the actual amounts for 2023 were used to adjust the budget numbers to reflect the same accounting policies that were used to report the actual results.

As school boards only budget the consolidated statement of operations and accumulated surplus, the budget figures in the consolidated statement of changes in net debt have not been provided. The adjustments do not represent a formal amended budget as approved by the Board. This is an amendment to make the 2023 budget information more comparable.

**Superior-Greenstone District School Board**  
**Notes to the consolidated financial statements**  
August 31, 2023

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**20. Budget figures (continued)**

	2023		2023
	Budget	Adjustments	Restated Budget
	\$	\$	\$
Revenue	49,287,255	—	49,287,255
Expenses	49,035,995	—	49,035,995
Amortization of TCA-ARO	—	39,114	39,114
Annual deficit	251,260	(39,114)	212,146
Accumulated surplus, beginning of year	13,250,849	—	13,250,849
Accumulated surplus PSAS adjustments	—	—	(1,334,574)
Accumulated surplus, as restated, beginning of year	11,916,275	—	11,916,275
Accumulated surplus, end of year	12,167,535	(39,114)	12,128,421

Draft

## Compliance Report

### Administration and Governance

Compliance - Gross Expenses Excluding Internal Audit	3,717,786
Compliance - Other Revenues	1,289,515
Compliance - Net Expenses Excluding Internal Audit	2,428,271
Compliance - Funding Allocation Excluding Internal Audit	2,461,355
Compliance - Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

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

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



### Balanced Budget Determination

1.1	In-year revenues (Schedule 9, item 10.0 - item 4.4)	51,053,405
1.1.1	In-year revenues for land <i>(Schedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1 - Sch 5.1 item 2.30, col. 6)</i>	0
1.1.2	In-year revenues for ARO (Schedule 3A item 1.3.2 Col. 20 - Col. 19 + Schedule 9 item 8.31)	0
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 30)	49,657,125
1.3	In-year surplus/(deficit) for compliance purposes <i>.....Item 1.1 - item 1.1.1 - item 1.1.2 - item 1.2</i>	1,396,280
1.4	If item 1.3 is greater or equal to zero, the board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFORME

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

1.5	Operating allocation to be used in compliance calculation (Section 1A, item 1.92)	35,493,105
1.6	1% of item 1.5	354,931
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	11,077,151
1.8	Lesser of item 1.6 and item 1.7	354,931
1.9	If the amount of deficit at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFORME

### Compliance Calculation After Minister Approval Amount (Education Act 231 (1) (b))

1.10	Total amount of Minister approved in-year deficit	-
1.12	If the amount of deficit at item 1.3 is less than item 1.10, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: The school board must seek Minister's approval for the deficit unless item 1.9 indicates Compliance

Note 2: In Estimates, item 1.10 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 1.10 is loaded from current year Estimates cycle's Compliance Report item 1.10, unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 1.10 is loaded from current year Revised Estimates cycle's Compliance Report item 1.10

## Schedule 6 - Trust Funds Administered by the Board

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
Name and Purpose of Trust Funds	Trust Fund - Opening Balance September 1	Trust Fund - Capital Received	Trust Fund - Earnings on investments	Trust Fund - Total Capital	Less: Trust Fund - Disbursements	Trust Fund - Closing Balance August 31
A. Enders (Beardmore Honour Roll Bursary)	10,336	-	399	10,735	-	10,735
A. Enders (Geraldton Honour Roll Bursary)	10,210	-	394	10,604	-	10,604
Arrive in 85 Trust	3,696	-	152	3,848	-	3,848
Dr. R. E. Laine	182	-	8	190	-	190
Geraldton Scholarship Trust Fund	22,828	-	11,429	34,257	8,855	25,402
Hargraft Trust	16,989	-	658	17,647	-	17,647
Tim McLean Memorial Trust	18,325	-	751	19,076	-	19,076
USWA Trust	1,662	-	68	1,730	300	1,430
L. Coljak Scholarship	13,516	-	521	14,037	-	14,037
Longlac Scholarship	160,566	-	6,582	167,148	1,100	166,048
Stephen Peet Memorial Fund	875	-	38	913	-	913
T.L. Wasy Memorial Scholarship	2,405	-	95	2,500	350	2,150
Employee Funded Leave	184,540	40,773	8,417	233,730	4,200	229,530
Caribou Artisans Trust	2,753	-	113	2,866	500	2,366
RR Steele Trust	2,694	-	111	2,805	100	2,705
<b>Total</b>	<b>451,577</b>	<b>40,773</b>	<b>29,736</b>	<b>522,086</b>	<b>15,405</b>	<b>506,681</b>

## Schedule 6 - Trust Funds Administered by the Board

	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
Name and Purpose of Trust Funds	Trust Fund - Cash	Trust Fund - Investments	Trust Fund - Other Assets	Trust Fund - Total Assets	Less: Trust Fund - Liabilities	Trust Fund - Net Assets Balance August 31, 2023
A. Enders (Beardmore Honour Roll Bursary)	205	10,530	-	10,735	-	10,735
A. Enders (Geraldton Honour Roll Bursary)	74	10,530	-	10,604	-	10,604
Arrive in 85 Trust	213	3,885	-	4,098	250	3,848
Dr. R. E. Laine	190	-	-	190	-	190
Geraldton Scholarship Trust Fund	21,277	-	4,125	25,402	-	25,402
Hargraft Trust	1,853	15,794	-	17,647	-	17,647
Tim McLean Memorial Trust	19,076	-	-	19,076	-	19,076
USWA Trust	1,730	-	-	1,730	300	1,430
L. Coljak Scholarship	370	13,667	-	14,037	-	14,037
Longlac Scholarship	167,148	-	-	167,148	1,100	166,048
Stephen Peet Memorial Fund	96	917	-	1,013	100	913
T.L. Wasy Memorial Scholarship	494	2,831	-	3,325	1,175	2,150
Employee Funded Leave	235,520	-	-	235,520	5,990	229,530
Caribou Artisans Trust	2,866	-	-	2,866	500	2,366
RR Steele Trust	2,805	-	-	2,805	100	2,705
<b>Total</b>	<b>453,917</b>	<b>58,154</b>	<b>4,125</b>	<b>516,196</b>	<b>9,515</b>	<b>506,681</b>



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

**Report No.:** 12

**Date:** January 29, 2024

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

**FROM:** Alex Marton, Superintendent of Business  
Brent Harris, Manager of Financial Services

**SUBJECT:** 2023-2024 Interim Financial Report No. 01

**STRATEGIC**

**PRIORITY:** Stewardship

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**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 versus actual expenditures to date, and an outlook for the remainder of the year.

**Current Situation**

The first interim report covers the period from September 1, 2023, to November 30, 2023, and is attached for your review. This report captures adjustments between Estimates and Revised Estimates. The interim report includes three different summaries and include the following:

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

SGDSB is experiencing a projected decrease in enrolment of 17.74 ADE, compared to originally budgeted. This decrease consists of a decrease of 21.37 ADE in "Pupils of the Board" and an increase 3.63 in "Other Pupils". As a result, the school board would anticipate a reduction in the Grant for Student Need ("GSN") funding. The reduction in funding, however, is offset by an increase to the GSN funding allocation for Special Education. This results in a net increase to operating grants of \$51,133. The "Other Pupils" increase results in an increase in the school board's other revenue, which paired with increase to other miscellaneous grants increases other revenue by \$450,884. Additionally, a change to the estimate of amortization of deferred capital contributions results in an increase in capital grant revenue. This revenue is directly offset by an increase to the estimate of capital asset amortization.

Classroom and Other Operating expenses are both increased because of additions to staffing and other spending. The addition of a 0.5 teacher at the elementary panel, 2.0 positive behaviour specialists, a 1.0 graduation coach, and a .6 addition to Senior Administration account for the additional expenditures. Additionally, a change in the estimate of capital asset amortization impacts the Classroom and Other Operating expenditures. The Pupil Accommodation expenditures category is largely impacted by the increase in estimates of capital asset amortization, but also includes adjustments for acquisition of school-based furniture and equipment.

The adjustments made to the original approved budget result in a projected surplus of \$77,296 for the 2023-2024 school year.

**Administrative Recommendations/Summary**

***That, the Superior-Greenstone DSB receive Report No. 12, 2023-2024 Interim Report No. 1 for Information.***

Respectfully submitted by:

Alex Marton  
Superintendent of Business

Brent Harris  
Manager of Financial Services

**SUPERIOR-GREYSTONE DSB**  
**2023-24 Interim Financial Report #1**

For the Period Ending November 30, 2023

**Summary of Financial Results**

	Estimates	Forecast	In-Year Change	
			\$	%
<b>Revenue</b>				
Operating Grants	32,647,224	32,698,357	51,133	0.2%
Capital Grants	9,717,073	10,041,754	324,681	3.3%
Other	7,025,567	7,476,451	450,884	6.4%
<b>Total Revenue</b>	<b>49,389,864</b>	<b>50,216,562</b>	<b>826,698</b>	<b>1.7%</b>
<b>Expenditures</b>				
Classroom	30,158,448	30,434,474	276,026	0.9%
Other Operating	3,671,553	3,886,559	215,006	5.9%
Transportation	1,811,050	1,811,050	-	0.0%
Pupil Accommodation	12,878,631	13,322,110	443,479	3.4%
Other	666,924	685,073	18,149	2.7%
<b>Total Expenditures</b>	<b>49,186,606</b>	<b>50,139,266</b>	<b>952,660</b>	<b>1.94%</b>
<b>In-Year Surplus (Deficit)</b>	<b>203,258</b>	<b>77,296</b>	<b>(125,962)</b>	
Prior Year Accumulated Surplus (Deficit)	13,343,430	13,343,430		
<b>Accumulated Surplus (Deficit) for Compliance</b>	<b>13,546,688</b>	<b>13,420,726</b>	<b>(125,962)</b>	

Note: Forecast based on Revised Estimates.

**Changes in Revenue**

- Operating grants are up due to an increase to the Special Education portion of the Grant for Student Needs allocation of approximately \$300,000. Decreases in enrollment limit the overall increase to \$51,133.  
 - Capital grants are up due to the increase in our amortization estimate of deferred capital contributions.

- Other Revenue is up due to a small increase in "Other Pupils" enrolment and an increase to other miscellaneous grants.

**Change in Expenditures**

- Classroom expense are up due to the inclusion of two Positive Behavior Specialists positions, a grad coach, and EA training. Additionally, a change in amortization estimates impacts the instructional expenses.

- Other operating expense are up due to an increase in admin staffing to allow for adequate coverage in Senior Admin transitions, and an increase to the recruitment budget of paid placement. Additionally, a change in amortization estimates impacts the other operating expenses.

- Pupil accommodation expenditures has to been increased due a provision for school based furniture and equipment. Additionally, the change in amortization estimates has a significant impact on pupil accommodation expenses.

**Change in Surplus/Deficit**

- For compliance purposes, we are projecting a surplus of \$77,296

**Risks & Recommendations**

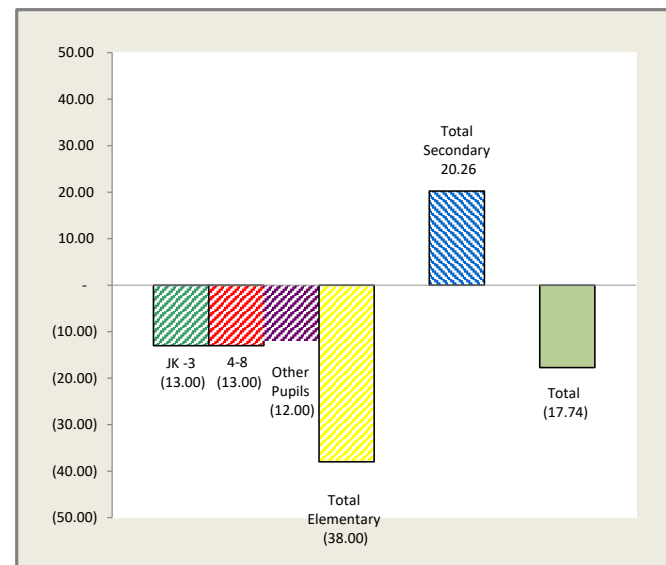
- Retirement payments are being funded from our current grants.

**Summary of Enrolment**

ADE	Estimates	Forecast	In-Year Change	
			#	%
<b>Elementary</b>				
JK -3	306.00	293.00	(13.00)	(4.2%)
4-8	353.00	340.00	(13.00)	(3.7%)
Other Pupils	53.00	41.00	(12.00)	(22.6%)
<b>Total Elementary</b>	<b>712.00</b>	<b>674.00</b>	<b>(38.00)</b>	<b>(5.3%)</b>
<b>Secondary &lt;21</b>				
Pupils of the Board	519.50	524.13	4.63	0.9%
Other Pupils	132.00	147.63	15.63	11.8%
<b>Total Secondary</b>	<b>651.50</b>	<b>671.76</b>	<b>20.26</b>	<b>3.1%</b>
<b>Total</b>	<b>1,363.50</b>	<b>1,345.76</b>	<b>(17.74)</b>	<b>-1.3%</b>

Note: Forecast is based on Revised Estimates

**Changes in Enrolment: Budget v. Forecast**



**Highlights of Changes in Enrolment:**

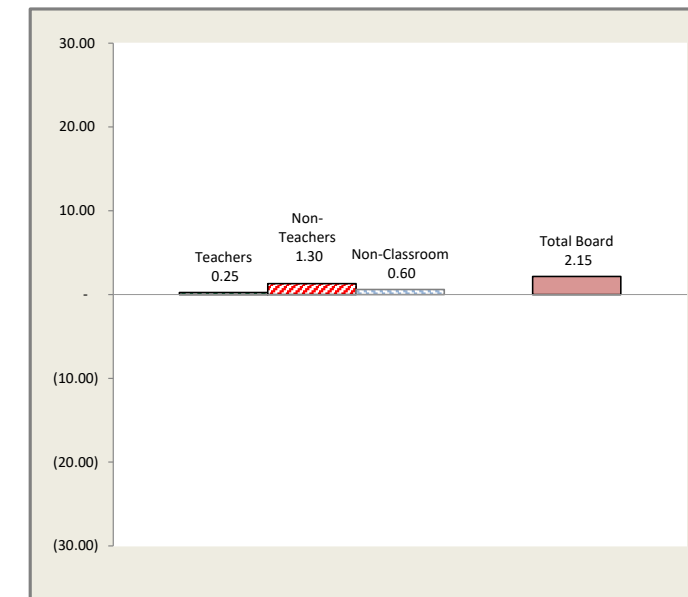
- Total board enrolment is down 17.74 ADE. Pupils of the Board is down 21.37 ADE and Other Pupils is up 3.63 ADE.

**Summary of Staffing**

FTE	Estimates	Forecast	In-Year Change	
			#	%
<b>Classroom</b>				
Teachers	135.50	135.75	0.25	0.2%
Non-Teachers	132.30	133.60	1.30	1.0%
<b>Total Classroom</b>	<b>267.80</b>	<b>269.35</b>	<b>1.55</b>	<b>0.6%</b>
<b>Non-Classroom</b>	<b>78.20</b>	<b>78.80</b>	<b>0.60</b>	<b>0.8%</b>
<b>Total</b>	<b>346.00</b>	<b>348.20</b>	<b>2.15</b>	<b>0.6%</b>

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 0.25 FTE addition to the Elementary Teaching panel.

- Non-teachers is up due to a 1.3 FTE additions to the Special Education portfolio and grad coaches.

- Non-classroom is up due to a 0.6 FTE temporary increase to the Senior Admin portfolio.





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

**Report No.:** 13

**Date:** January 29, 2024

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

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

**SUBJECT:** Enrolment Summary Report – October 2023

**STRATEGIC**

**PRIORITY:** Stewardship

**Background**

Each year, in accordance with Ontario Regulation, enrolment is reported to the Ministry in October and March. 2023-24 Budgeted ADE for Elementary is 712.00 and for Secondary is 651.50.

**Terms:**

- Full Time Equivalent (FTE) – the effective amount of students registered in our schools which accounts for credits, full and part-time students.
- Average Daily Enrolment (ADE) – the average FTE for the October and March count dates, combined.

**Current Situation**

Count date reporting determines our per-pupil funding. Enrolment at SGDSB on October 31 is presented below. Overall, our October enrolment for 2023/24 is down 24.00 FTE from budget.

<b>ELEMENTARY SCHOOLS</b>	<b>BUDGET FTE October 31, 2023</b>	<b>ACTUAL FTE October 31, 2023</b>	<b>VARIANCE</b>
B.A. Parker Public School	109	114	5
Beardmore Public School	28	20	-8
Dorion Public School	46	50	4
George O'Neill Public School	132	129	-3
Manitouwadge Public School	42	42	0
Margaret Twomey Public School	176	151	-25
Marjorie Mills Public School	41	29	-12
Nakina Public School	13	12	-1
Schreiber Public School	48	45	-3
Terrace Bay Public School	77	82	5
<b>Total Elementary Enrolment</b>	<b>712.00</b>	<b>674.00</b>	<b>-38</b>

<b>SECONDARY SCHOOLS</b>	<b>BUDGET FTE October 31, 2023</b>	<b>ACTUAL FTE October 31, 2023</b>	<b>VARIANCE</b>
Geraldton Composite High School	170	175.75	5.75
Lake Superior High School	106	113.25	7.25
Manitouwadge High School	57	60	3
Marathon High School	177	175.5	-1.5
Nipigon Red Rock High School	158	157.5	-0.5
<b>Total Secondary Enrolment</b>	<b>668.00</b>	<b>682.00</b>	<b>14</b>
<b>Total Board Enrolment</b>	<b>1380.00</b>	<b>1356.00</b>	<b>-24</b>

Total variance amounts to 1.7% and is within the acceptable range for error.

**Administrative Recommendation**

*That*, the Superior-Greenstone DSB receive Report No.: 13 Enrolment Summary – October 2023 for information.

Respectfully submitted by:

Alex Marton  
Superintendent of Business



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

**Report No.:** 14

**Date:** January 29, 2024

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

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

**SUBJECT:** Release of Surplus Funds 2023-2024 No. 02

**STRATEGIC**

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

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**Background**

Superior-Greenstone DSB has accrued surplus in recent years due to uncertainty associated with COVID-19, enrolment, and staffing. These funds are remitted to the Ministry of Education and permission must be granted to access these funds through the Financial Analysis and Accountability Branch.

Surplus funds are typically used to ensure the Board is solvent in the event of significant, one-time, unexpected costs. Examples include uninsured damages due to negligence or misuse and legal expenses. In other cases, reserves can be used to supplement the cost of new capital expenditures.

**Current Situation**

As of August 31, 2023, our accumulated surplus is \$13,343,437. The Senior Team has consulted with the Plant Department on the need to maintain and complete capital upgrades at the Red Rock Learning Centre. As the facility is not included in the capital funding streams, the board must use surplus funds for repairs and upgrades.

Upon thorough examination, it has been determined that the primary concern for the Learning Centre is the revitalization of the parking lot serving the facility. The current parking capacity is inadequate for year-round use. Moreover, a significant portion of the area proves unsuitable for vehicle traffic, particularly during the winter and spring months. Prioritizing this upgrade of the parking lot is imperative for the overall operation of the facility. Approval of this project this fiscal year is expected to yield efficiencies with other projects in the area.

Total Estimated Cost - \$350,000

**Administrative Recommendation**

*That, the Superior-Greenstone DSB approve for release \$350,000 in accumulated surplus funds for use in capital projects for the 2023-2024 fiscal year.*

Respectfully submitted by:

Alex Marton  
 Superintendent of Business



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

**Report No.:** 15

**Date:** January 29, 2024

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

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

**SUBJECT:** Director's Monthly Report: January 2024

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

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**Background**

For the 2023-2024 school year, the Director's Monthly Report will be an opportunity to showcase examples of the numerous ways in which school personnel and system staff are responding to the feedback that was received from families during the 2022-2023 Feast and Feedback sessions.

For the month of January the focus has been championed by Carole Leroux, Assistant to the Director and Amanda Gyori, Early Years System Principal. The theme has been ***Essential Transitions at SGDSB***. To ensure a comprehensive approach to providing information to families on this topic, a Fact Sheet has been developed and shared, a Thoughtexchange Survey question has been posted for families to engage in, and this topic was introduced on CFNO's Onward and Upward spot, with follow up speaking engagements by members of the SGDSB, and for this month, a parent has been included. Finally, evidence from schools has been provided in the Director's Monthly Report Sway.

**Current Situation**

Please click on the following link to read the Director's Monthly Report: January to read about explicit examples of how SGDSB is ensuring that the importance of Transitions for students.



Director's Monthly Report: January 2024 Essential Transitions

At Superior-Greenstone District School Board we feel it is imperative for students to feel valued, have a strong sense of identity, be empowered to take risks and to establish goals for lea...

[Go to this Sway](#)

**Administrative Summary**

*That the Superior-Greenstone DSB receive Report No. 15, Director's Monthly Report: January for information.*

Respectfully submitted by:

Nicole Morden Cormier,  
Director of Education



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

**Report No.:** 16

**Date:** January 29, 2024

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

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

**SUBJECT:** Educational Leadership Restructuring

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

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**Background**

The Ministry of Education provides Program Leadership Funding to school boards as part of the Grants for Student Needs; funding which is designed to ensure that school board leadership exists for specific areas that are of focus for the Ministry of Education. The School Effectiveness Lead (SEF) and Student Success Lead (SSL) are two positions which are funded by this envelope. These positions are closely aligned as they are responsible for student achievement at the grades 1-6 (SEF) and 7-12 (SSL) respectively.

At Superior-Greenstone District School Board, these two roles have been designated in the category of non-union Principal positions since their inception in 2008, except for the School Effectiveness Lead which was designated as a superintendent from 2014-2018.

In June 2023, the Ministry of Education also provided funding to school boards for a dedicated Math Lead to be paid at the supervisory officer level. At Superior-Greenstone District School Board, this position was assigned the historical title of "Assistant to the Director" (A2D), as articulated by our non-union salary grid document.

All three positions are responsible for the organization, administration, leadership, management, and supervision of the supports that assist schools and the school board in achieving positive outcomes for students, with specific areas of focus.

As per the Education Funding Technical Paper, April 2023, the SEF and SSL positions are to be designated "at a supervisory officer level unless an exemption has been requested by the school board in writing to the Student Achievement Division" (pg. 123). Each year, to date, for the SEF and SSL, SGDSB has received an exemption.

**Current Situation**

The Ontario Ministry of Education has recently introduced enhancements to accountability for student achievement and well-being, as illustrated by the number of reporting responsibilities outlined in the *Better Schools and Student Outcomes Act, 2023*. By way of example, the SEF is now responsible for formally reporting, twice per year to the public, the improvements that have been made in all sixteen (16) quantitative goal areas required for the Student Achievement Plan. Both the SEF and the SSL hold the primary responsibility for meeting these targets. These new requirements have placed additional responsibilities and new accountability measures for senior leadership positions.

When new accountability measures are introduced for leadership in educational systems, it can lead to increased pressure on system leaders who, in turn, may be required to impose additional accountability measures on principals to ensure compliance. Despite being in management roles, principals maintain a balance between their leadership responsibilities and affiliation principles, which can sometimes create tensions when they are expected to answer to peers in similar positions.

Superior-Greenstone District School Board student achievement data has flatlined, and with new accountability measures, the SEF and SSL are required to implement increased monitoring measures and expectations.

**Next Steps**

We believe that we can help alleviate tensions when responding to peers, fostering a more collaborative and cooperative environment within the educational system by promoting the SEF and SSL system leaders to the position of Assistant Superintendent. More importantly, this strategic move also aims to invigorate a flatlined student achievement data set, while ensuring our schools remain positive, inclusive environments that thrive on intelligent accountability to drive continuous improvement. To ensure consistency, the current position of Assistant to the Director would receive a title change to “Assistant Superintendent”, a move which would be in title alone.

The Program and Leadership Grant operates on a deferred revenue basis. This means revenue is allocated when costs are expensed. The annual allocation will allow for Superior-Greenstone District School Board to implement this expense with matching revenue, rendering this proposal cost neutral. For the remainder of the current fiscal year, the increase to both revenue and expenses is \$6,150, starting at Step 1 of the Assistant Superintendent Grid, or \$138,258.

**Administrative Recommendations/Summary**

*That the Superior-Greenstone DSB receive Report No. 16, Educational Leadership Restructuring, for information.*

Respectfully submitted by:

Nicole Morden Cormier  
Director of Education



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

**Report No.:** 17

**Date:** January 29, 2024

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

**FROM:** Will Goodman – Superintendent of Education

**SUBJECT:** Student Success Portfolio Update 2023-2024

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

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**Background**

The Student Success Lead role was first implemented in 2003 as one of the key drivers in the Students At-Risk Strategy and now supports the work in achieving the aims articulated in *Achieving Excellence: A Renewed Vision for Education in Ontario* for students in grades 7-12. The role was intended to be a champion of Student Success and Student Achievement initiatives within school boards. The Student Success portfolio supports, implements, develops, monitors and reports on a variety of initiatives such as Literacy grades 7-12, Numeracy grades 7-12, Community, Culture and Caring-Based Initiatives, Pathways, SCWI (School College Work Initiative – Dual Credits), SHSM Programs (Specialist High Skills Majors), Experiential Learning, Alternative Learning, Student Voice and Leadership, Instructional Practices (Professional Learning Communities (PLC's) and mentoring groups), Adult Education and Student Success Teachers/Teams.

Student Success initiatives strive to ensure all students have equitable opportunities and conditions to maximize their learning potential and be the best version of themselves. We work to achieve this vision through implementation of the following ministry documents; *Pathways to Success* (2013), *Growing Success* (2010), *Achieving Excellence: A Renewed Vision for Education in Ontario* (2014) and *Caring and Safe Schools in Ontario* (2010).

**Current Situation**

Amidst the dynamic landscape of ongoing efforts within the Student Success portfolio, this year's focal points revolve around Student Success Teams, Secondary Learning Leads, and Student Transitions. The dedicated teams persistently channel their efforts towards not only engaging but also providing unwavering support to students. The establishment of meaningful connections with students, their families, and the broader community remains a paramount priority. Within this framework, all stakeholders are not merely acknowledged but esteemed as valued partners, emphasizing a collaborative and inclusive approach. The pursuit of student success takes diverse avenues, with a commitment to exploring and providing a variety of pathways to ensure each student's academic success and well-being.

**Next Steps**

- Support principals with the development and strengthening of Student Success Teams to ensure all at-risk students receive the support and interventions necessary for success.



- Further develop the capacity of the Learning Lead team with the use of data to inform next steps and further refining evidence-based best practices that meet the needs of our learners.
- Community, Culture & Caring – Support schools with the building and strengthening of relationships with school communities to support more informed transitions for all students.

With a narrowed focus on these next steps until the end of this year, we anticipate that this work will positively impact engagement, credit accumulation and graduation rates.

**Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 17, Student Success Portfolio Update 2023-2024, for information.*

Respectfully submitted by:

Will Goodman,  
Superintendent of Education

Kyle Thomson,  
Student Success System Principal



**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD**  
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**Report No: 18**  
**Date:** January 29, 2024

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

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

**SUBJECT:** Special Education

**STRATEGIC  
 PRIORITY:** Learning and Well-Being

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**Background**

The Superior-Greenstone District School Board's Special Education vision is that we are responsible for designing and implementing inclusive, student-centered, and barrier-free environments where students with special needs feel welcomed, safe, and supported in the school community. We prioritize the education of students in regular classrooms with age-appropriate peers, as we cultivate inclusive learning communities that honour diversity, respects individuality, and values all perspectives. To achieve this, our educators and school teams collaborate with students, families, school supports, community partners and First Nations and Metis communities to ensure that learning contexts are purposeful and meaningful within a student's journey through emotional, spiritual, physical, and mental development.

**Current Situation**

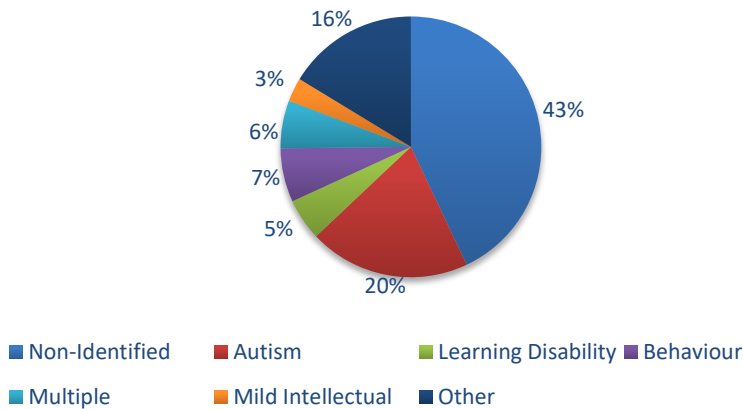
The Multidisciplinary Team supports the vision of Special Education through building of staff capacity, working with school staff to develop responsive plans and programs based on student strengths and needs as well as supporting with special education assessments and referrals to support students with complex needs. The makeup of the Multidisciplinary includes Special Education System Principals, Positive Behaviour System Support Team, Mental Health Manager, Special Education Facilitator and Indigenous Special Education Facilitator. These positions are regionally based in order to provide timely and regular support throughout the district. Our aim is to provide timely access to knowledge and support systems to school teams so that they are able to meet the diverse needs of students.

As we continue our journey towards inclusive education, we are continuing to partner with Shelley Moore. Through the Shelley Moore Coaching series, we are working with staff to design inclusive environments and instructional approaches which will support the learning needs of students. The scope of the inquiry is to build capacity of staff through job-embedded learning opportunities to support students' response to instruction. This series is a joint effort on the part of the System Support Leads as well as the multi-disciplinary team to further support teaching staff. The key learning is to develop an understanding of who the learner is in order to better meet their needs through supports, as well as building student agency in reaching their goals. This is an expansion of the Knowing the Learner work, in which we aim to increase the success rate of all students by applying specific and targeted instructional strategies, accommodations, and individualized supports, based on the regular monitoring and reviewing of evidence of student growth.

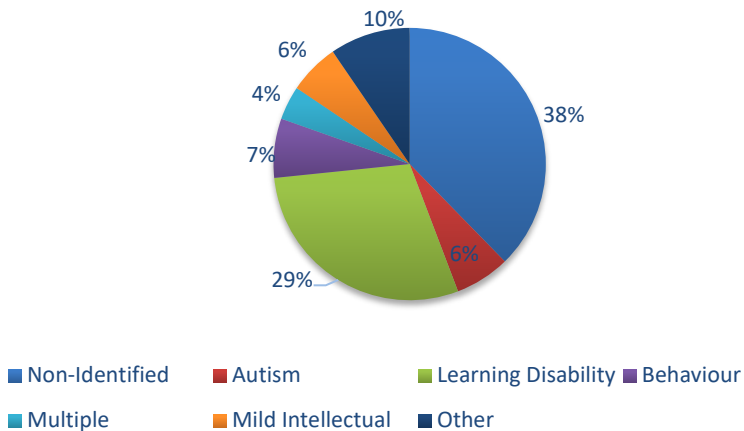
SGDSB currently has 23.5% (334) of its student population accessing special education support. Of that, our largest demographic is students with no identification at 40% followed by students identified with a learning disability at 17% and students with Autism at 12%.

Charts 1 and 2 provide numbers of students receiving special education supports by panel with a breakdown by specific exceptionalities, including students who have not been identified through an Identification Placement and Review Committee. For privacy reasons we have combined exceptionalities with numbers that could be identifiable on their own.

**Chart 1: Elementary Students receiving Special Education Services**



**Chart 2: Secondary Students receiving Special Education Services**



**Table 1 – Special Education Overall Data**

Table 1 provides an overall break down of how many students are receiving special education supports, including those who have been formally identified through an Identification Placement and Review Committee.

Number of Elementary Students Accessing Special Education	135
Number of Secondary Students Accessing Special Education	199
Number of Students Formally Identified (Identification Placement and Review Committee)	201

**Table 2– Trends Over Time**

Table 2 shows the last 3 years of students accessing special education services by exceptionality. This table also includes students who have not been formally identified, but who are receiving special education supports.

Exceptionality	2020/2021 # Students	2021/2022 # Students	2022/2023 # Students	2023/2024 # Students (October 2023)
Autism	26	30	44	40
Learning Disability	91	84	69	65
No Exceptionality (not identified)	187	159	125	133
Behaviour	23	30	24	23
Multiple Exceptionalities	49	28	17	16
Mild Intellectual Disability	13	12	16	16
Other (Speech Impairment, Language Impairment, Deaf and Hard of Hearing, Gifted, Developmental Disability, Physical Disability, Blind and Low Vision,	42	47	46	41

The information shared here demonstrates where supports are concentrated and therefore highlight the intentional focus on supporting inclusive instructional practices as well literacy and skill building interventions.

### **Next Steps**

SGDSB Special Education portfolio will continue to support, advocate and measure impact for students accessing supports. Below are some of the focus areas that our Multi-Disciplinary Team is concentrating on in 2023-2024.

- Literacy and Early Reading Interventions

- Building Capacity of Staff through Inclusive and Equitable Education practices and learning opportunities
- Supporting Students with Disabilities Pathways Project (Transition Planning and Support)
- Case Management
- Continued expedited referrals for third party agencies for professional assessments
- Supporting schools with coordination of Speech Language Pathology with agencies
- Staff and student support in the use of and the application of Assistive Technology Tools
- Coordination and feedback for Individual Education Plan (IEP) Audits
- Implementation of Assessment of Basic Language and Learning Skills (ABLBS) and Assessment of Functional Living Skills (AFLS)
- Implementation and support of Behaviour Management Systems Training
- Coordinating programming and services for students with Autism
- Regionally supported Identification Placement Review Committee (IPRC)

**Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 18, Special Education, for information.*

Respectfully submitted by:

Will Goodman, Superintendent of Education

Annick Brewster, System Principal of Special Education



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

**Report No.: 19**

**Date:** January 29, 2024

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

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

**SUBJECT:** Positive Behaviour Support Report

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

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**Background**

Superior-Greenstone District School Board is committed to student achievement and wellbeing and believes that all students should have the opportunity to succeed personally and academically, regardless of background, identity, or personal circumstances" (Ontario Equity Action Plan, 2017). Initiatives within the Positive Behaviour Support (PBS) portfolio, which are guided by the foundation of Learning, Wellbeing, and Relationships, to ensure equitable programs, systems, and frameworks and strengthen collaborative working relationships between families, schools, and communities. This includes, but is not limited to, the implementation of best practices and evidence-based programming to support students with neurodiverse needs from K-12 in various areas of their learning including academic and social emotional skills/competencies, transitions, and culturally responsive services and supports.

**Current Situation**

Due to the rising number of students with complex learning needs, with fifty students enrolled at SGDSB with exceptionalities of Behaviour, Developmental disability and Autism, we recognize the necessity to continually assess our capacity to deliver evidence-based programs. Collaboration with internal teams, families, field experts, regional committees, and other school boards, alongside input from students and families, guides this on-going assessment.

Current Goals:

Our present goals are centred on compassionate practices and value-based interventions and supports, developing tools and processes that honour neurodiversity, and enhancing partnerships with agency professionals to provide supports and programs. The key priorities involve embracing the unique strengths and needs of neurodiverse students, emphasizing safety, dignity, respect, and empowerment.

To meet these goals, SGDSB is actively:

- Developing the Positive Behaviour Support team's capacity through Today's ABA, ensuring implementation aligns with values and prioritizes safety, rapport, and student dignity.
- Implementing a continuum of Positive Behaviour Support that includes consultations with experts, including Board Certified Behaviour Analysts (BCBAs) for students exhibiting severe, unsafe behaviours.
- Providing various professional development opportunities that includes Ministry of Education funded learning modules, as well as job-embedded learning opportunities for school teams to

support the communication needs of students such as Picture Exchange Communication Systems (PECS), Assessment for Basic Language and Learning Skills (ABLLS).

- Coordinating with partners to deliver and implement targeted programs for neurodiverse students that emphasize collaboration across home, school, and the community.

### **Next Steps**

- Continue to monitor and assess the impact and progress of the above goals with in-year metrics while ensuring controls are in place at the school level.
- Hire, train and support regional Positive Behaviour System Support Interventionists in the Greenstone and Marathon regions to support staff capacity in meeting the needs of students.
- In collaboration with community partners, continue the work of the Destinations Pathways Project to enhance transitions for students from kindergarten to grade twelve, and beyond.
- Expand the implementation of the Milo program to include virtual opportunities to allow broader access to the program for students across the district.
- Work in collaboration with system leads and the Multi-disciplinary team to implement instructional practices to further support inclusive practices and the academic success of children with neurodiverse needs.
- Continue to assess the effectiveness of current programs (Behaviour Management Systems Training) to address injuries that occur involving students with complex needs.

### **Administrative Recommendations**

*That the Superior-Greenstone DSB receive Report No. 19, Positive Behaviour Support Initiatives, for information.*

Respectfully submitted by:

William Goodman  
Superintendent of Education

Melissa Bianco  
Positive Behaviour System Support



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

**Report No.:** 20

**Date:** January 29, 2024

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

**FROM:** William Goodman, Superintendent of Education

**SUBJECT:** Technology Enabled Teaching and Learning: LÜ Interactive Playground

**STRATEGIC PRIORITY:** Learning and Well-Being

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**Background**

Aligning with our strategic direction: Achieving Excellence: A Renewed Vision for Education in Ontario, and the responsibilities of the Technology Enabled Learning and Teaching Principal position, we are supporting all our schools in embedding technology enabled learning and teaching practices to support student achievement and well-being by offering high-quality teaching and learning experiences in a variety of learning environments. We actively seek to provide educators and students with digital tools that can enhance their learning, engagement and social-emotional well-being.

In 2022, 3 LÜ Interactive Playground units were purchased at a cost of \$87,066.50, which also included the cost of the premium app package for each school. Plant and IT worked throughout the 2022-2023 school year to make them operational and PD was provided in the fall of 2023.

The LÜ Interactive Playground is a digital, interactive playground that engages students physically, intellectually and socially-emotionally. The LÜ Playground is an opportunity to diversify the learning experience by incorporating physical movement and attention to social-emotional opportunities that support student learning and well-being.

**Current Situation**

Currently there are 3 LÜ Interactive Playgrounds within Superior-Greenstone District School Board: George O'Neill Public School, Schreiber Public School and Manitouwadge Public School.

The LÜ App catalogue provides a variety of activities, many of which can be modified by our educators to reflect specific learning occurring in our classrooms. The apps provide curriculum based and mindfulness activities which allow the system to be used in a variety of ways to meet our needs. Educators have signed up and become members of the LÜ Community. The LÜ community provides access to learning activities created by other LÜ educators, which will enhance our current understanding of LÜ opportunities in our classrooms.

Digitally, the LÜ program is safe with regards to our student's information and privacy. Student information is not required for the activities to occur, and no data is saved regarding specific students.

Professional Development was provided by a trainer from LÜ Interactive Playground and educators who took part in the professional development have been sharing their learning with colleagues. PD resources are available to all educators and can be found in the Superior-Greenstone District School Board Exchange.

The LÜ Interactive Playgrounds have been used by all the pilot schools during family nights and Manitouwadge Public School is hosting LÜ Interactive Family Nights which will provide the opportunity to showcase the platform, engage our families and help foster relationships.



The LÜ interactive Program is being used by various staff members to support students in their schools. Due to the small size of the survey results, providing accurate data on the use of the LÜ Interactive program is a challenge, but generally the following information can be shared via the data that was compiled:

- Educators are using the LÜ Interactive playground mostly for Health and Physical Education and Numeracy
- Educators are using the pre-existing apps with limited modification as they are still building familiarity and capacity with the platform.
- Educators overwhelmingly agree that the LÜ program has had a positive impact on student learning and social emotional learning.

Collaboration around the benefits of the LÜ Interactive program to support the specific social emotional needs of our students has already occurred among the Mental Health Resource team. As a team, we are collaborating on how the use of the LÜ program can help support trauma informed practice among the team and help support all students, and, our most marginalized students. From the Child and Youth worker perspective, the LÜ Interactive Playground can be used to build relationships with students which will lead to opportunities to have conversations that will support positive mental health. The digital space created by the Child and Youth worker allows them to meet the student where they are emotionally so that they can address the specific needs of their student. Repeated use of the platform allows for repetitive practice and learning of social emotional skills with their students.

### **Next Steps**

1. Continue to build capacity among the staff at the pilot schools.
2. Work with the Mental Health Resource Team to build capacity, share best practices and implement a mental health plan with the LÜ Interactive Playground.
3. Highlight the use of the LÜ Interactive Playground at the school level with community members.

### **Administrative Recommendations**

*That the Superior-Greystone DSB receive Report No. 20, Technology Enabled Teaching and Learning: LU Interactive Playground, for information.*

Respectfully submitted by:

Stacey Wallwin,  
Technology Enabled Learning and Teaching Principal (TELTP)

William Goodman  
Superintendent of Education



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

**Report No.:** 21

**Date:** January 29, 2024

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

**FROM:** Pinky McRae, Chair of the Board

**SUBJECT:** Professional Development Sanction: Trustee Learning Support Program  
Terms and Conditions

**STRATEGIC**

**PRIORITY:** Relationships and Stewardship

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**Background**

***Resolution No. 104/23***

*Moved by: Trustee J. Michano Second: Trustee J. Nesbitt*

*✓ **Whereas**, it has been determined by board resolution at the June 19, 2023, Special Board Meeting that Trustee Dan Fairservice was in breach of the Code of Conduct.*

*✓ **Whereas**, the imposition of sanctions is required by Board resolution;*

*✓ **Be it Resolved**, that the Superior-Greenstone District School Board (SGDSB) of Trustees impose a sanction as outlined in the Education Act, Section 218.3 (3) and SGDSB Code of Conduct, by barring Trustee Dan Fairservice from attending all or part of a meeting of the Board or a meeting of a Committee of the Board, and by barring Trustee Dan Fairservice from sitting on one or more Committees of the Board, and that Trustee Dan Fairservice be barred from extracurricular activities at the Manitowadge High School, including sports events where Student Trustees are present until August 31, 2024. **And that Trustee Dan Fairservice attend professional development to be determined by the Board of Trustees and completed prior to August 31, 2024.** As well as an issuance of a censure.*

A sanction, within the context of this document, refers to a restorative measure, imposed by the SGDSB Board of Trustees, specifically designed to enforce compliance with the SGDSB Trustee Code of Conduct, through the SGDSB Board identified Human Rights and Equity training requirements for Trustee Fairservice.

**Current Situation**

**Purpose**

This document serves as a clarification of the terms and conditions governing the imposition and execution of the Professional Development sanction, delineating the obligations and responsibilities incumbent upon individuals subject to it, and the mechanisms by which the school board shall administer, monitor, and evaluate the prescribed training to ensure adherence to principles of Human Rights.

## **Rationale for Trustee Learning Support Program Design**

Trustee Daniel Fairservice has been the subject of three complaints in his role, as well as the respondent in three investigations of misconduct. While the situations of these investigations are all different, a few key elements appear to be commonalities:

- A need to differentiate the difference between a 'right' and an 'interest' in the human rights context;
- An understanding of the current sociopolitical contexts of human rights & equity; and
- An understanding of respectful workplace communication.

Trustee Fairservice is a retired educator with strong community involvement. In his interviews with investigators, the Trustee has shared that ongoing education is important for everyone, and as such, he would likely benefit from a learning experience instead of censure or punishment.

The sessions outlined in this program are intended to facilitate dialogue and self-reflection using techniques from dialectical behavioral therapy (DBT) and motivational interviewing (MI). Ideally, Trustee Fairservice can explore concepts of human rights, respectful communication, and equity, in a way that honors his own lived experiences and ideas.

### **Professional Development Terms:**

#### **Format for Professional Development**

Trustee Fairservice will be able to elect to participate in the Professional Development either during face to face sessions that will occur at the Marathon Board Office or via TEAMS.

#### **Technical Support**

Technical support will be provided by the Manager of Information Technology, when required. An email, in advance of the session, will be required to engage in support. Any sessions missed due to technology will be made up at a mutually agreed upon time. Every effort will be made to ensure that technology is working in advance of sessions.

#### **Cost**

Should Trustee Fairservice elect to participate in the Professional Development sessions at the Marathon Board Office, travel to the Marathon Board Office from Trustee Fairservice's home in Manitowadge will be reimbursed upon the completion and submission of the SGDSB Expense Report. No other expenses will be approved by the Board unless advanced approval is sought for such expense.

#### **Timelines**

Trustee Fairservice will complete all components of the training outlined below **no later than August 31, 2024**. Trustee Fairservice will cooperate with the facilitator to designate mutually agreeable dates/times for the required sessions.

#### **Confidentiality & Safety**

These sessions are intended to be spaces for learning, reflection, and growth. For the Trustee to feel confident in self-reflection, conversations as part of the synchronous sessions are closed and confidential. Questions or conduct from the Trustee that is related to the content of the session will not be considered harassing or discriminatory; however, conduct unrelated to session content or that is targeted towards an individual may constitute harassment.

In the initial session, the facilitator and participant will discuss limits to confidentiality and create a draft agreement. For the use of the facilitator, sessions will be recorded.

## **Training Outline**

### **Setting Context – 2 Hour Sync/2 Hour Async (4 hours total)**

Trustee Fairservice will be given an opportunity to review key human rights legislation (UN Declaration of Human Rights, Canadian Human Rights Act, The Charter of Rights & Freedoms, & The Ontario Human Rights Code) and then have a preliminary introductory meeting. During this meeting, Trustee Fairservice will be able to share his current understanding of human rights, and through mediated discussion, set personal goals for these learning sessions.

### **Protected Grounds & Discrimination – 2 hour sync/1 hour async (3 hours total)**

Prior to this session, Trustee Fairservice will be asked to reflect on a time he experienced discrimination or maltreatment, due to his identity. This will lead to a synchronous discussion of the concept of 'discrimination' under the human rights code and a review of protected grounds.

### **Positionality & Privilege – 2 hours sync/1 hour async (3 hours total)**

Following the previous session, Trustee Fairservice will explore his identity in the context of the human rights code. In the synchronous session, we will engage in shared discussion to understand how certain identities have been historically privileged and others have been marginalized.

### **Systemic & Ongoing Discrimination – 4 hours sync/ 2 hour async (6 hours total, 2 sessions)**

Trustee Fairservice will select a resource on systemic discrimination facing a particular group in Canada. During the synchronous session, we will explore how systemic discrimination faces the group selected by the Trustee, and explore what discrimination looks like for other groups.

### **Understanding Bias & Microaggression – 2 hours sync/1 hour async (3 hours total)**

Building from the previous topics, the concept of respectful interactions will be introduced in this session in relation to microaggressions and bias.

### **Boundaries – 2 hours sync / 1 hour async (3 hours total)**

The concept of boundaries will be explored, as defined by the National Association of State Directors of Teacher Education and Certification (NASDTEC). As Trustee Fairservice was a former member of the Ontario College of Teachers (OCT), these standards on boundaries are ones which he may be already familiar with. This session will connect the OCT outlined boundaries with human rights and equity learning from the previous sessions.

### **Respectful Workplace Communication – 3 hours sync (3 hours total)**

In the final session, Trustee Fairservice will review the allegations from previous investigations and explore where interactions may be improved. This session will also explore the role of the Trustee (to understand power dynamics) and strategies for managing conflict in the role.

## **Evaluation**

### **Reflective Journal**

The participant will be expected to keep a journal of key insights and learning throughout the sessions. At the end of the sessions, the participant will reflect on the goals set at the beginning of the program and develop an action plan to ensure these goals are sustained or met in the future.

### **Exit Interview**

Following the sessions, the participant will engage in a 1 hour exit interview with the facilitator. During this interview, the participant will be asked questions about previous behaviours and situations, and to share how they would approach these situations now with their new learning.

### **Summary & Attestation**

The participant will draft a key learning summary document along with an attestation statement that represents their commitment to championing the tenets of human rights and respect in their role and with their colleagues. This document will be shared with the Board of Trustees for information, in closed session, upon completion of the program.

### **Administrative Recommendations**

*That the Superior-Greenstone DSB having received Report No. 21, Professional Development Sanction: Trustee Learning Support Program Terms and Conditions, approve the Trustee Learning Support Program Terms and Conditions as presented.*

Respectfully submitted by:

Pinky McRae,  
Chair of the Board



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

**Report No.:** 22

**Date:** January 29, 2024

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

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

**SUBJECT:** Board Meeting Yearly Evaluation

**STRATEGIC  
PRIORITY:** Stewardship

**Background**

At the Organizational Board Meeting on Monday, November 20, 2023, the Board of Trustees elected to change the practice of monthly Board Meeting Evaluations. Trustees felt that a full Board Evaluation should take place yearly, with results made available at the annual Organizational/Inaugural Board Meeting. Results would be discussed as key feedback for improvement.

**Current Situation**

The following questions are recommended for the Board of Trustees Annual Board Meeting Evaluation. Questions 1 to 7 will allow for a rating (scale between 1 and 4, with 1 being least effective) and optional comments, and questions 8 and 9 will be open ended.

- 1. How satisfied are you with the overall effectiveness of our board meetings in addressing governance matters?*
- 2. Do you feel that the board meetings provide sufficient opportunities for trustees to discuss and influence policies related to student achievement?*
- 3. To what extent are board meetings an effective platform for reviewing and approving the budget for our school district?*
- 4. To what extent do you believe that board meetings foster collaboration and cooperation among trustees in decision-making processes?*
- 5. How well do you think board meetings promote open and transparent communication about the district's goals and priorities?*
- 6. Are the board meetings structured in a way that allows you to actively participate in discussions about curriculum and educational initiatives?*
- 7. Do you think that the agenda for board meetings adequately addresses the most critical issues facing our school district?*
- 8. Are there any specific areas where you believe board meetings could be improved to better serve the needs of students and the community?*

9. *In your opinion, what steps can be taken to enhance the effectiveness of board meetings in fulfilling the trustee role in governance, student achievement, budget, and policy?*

**Next Steps**

Trustees are asked to provide feedback for consideration by the Chair and Vice-Chair on the proposed questions before the February 26, 2024 Regular Board Meeting. An electronic submissions template will then be created to allow for submissions to be considered at the 2024 Organizational Board Meeting.

**Administrative Recommendations/Summary**

*That the Superior-Greenstone DSB receive Report No. 22, Board Meeting Yearly Evaluation, for decision.*

Respectfully submitted by:

Nicole Morden Cormier,  
Director of Education