

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD



Mission Statement

*In partnership with the students, the home and the community,
Superior-Greenstone District School Board will address individual students' needs by providing:
a diverse education that prepares for and honours their chosen path for success,
avenues that foster a love of learning, and
the means to honour varied learning styles.*



Videoconference Site Locations

Superior-Greenstone District School Board ... (SGDSB)	12 Hemlo Drive, Marathon, ON
Manitouwadge High School (MNHS)	200 Manitou Road W., Manitouwadge, ON
Marathon High School (MRHS)	14 Hemlo Drive, Marathon, ON
Lake Superior High School (LSHS)	Hudson Drive, Terrace Bay, ON
Nipigon-Red Rock District High School (NRHS)	20 Frost Street, Red Rock, ON
Geraldton Composite High School (GCHS)	500 Second Street West, Geraldton, ON

Special Board Meeting 07-2011

A G E N D A

Wednesday, April 27, 2011 @ 7:00 p.m.

Designated Site: Marathon Board Meeting Room, Marathon, ON

Board Chair: *Pauline (Pinky) McRae*

Acting Director: *Terrence Ellwood*

Teleconference Moderator: *RM. Joannette*

PART I: Committee of Whole Board

Section (A) In-Camera: – (closed to public): 7:00 p.m.

PART II: Special Board Meeting

Section (B) : – (open to public): TBA

1.0 Roll Call

<u>Trustees</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)										
	OS	TC	VC	A	R		OS	TC	VC	A	R
Bartlett, Bette						McRae, Pauline (Pinky)					
Brown, Cindy						Pelletier, Allison (Student)					
Carlino, Daniela (Student)						Robinson, Danielle (Student)					
Fisher, Cindy						Santerre, Angel					
Keenan, Darlene						Simonaitis, Fred					
Mannisto, Mark											

<u>Board Administrators</u>	Attendance Mode: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Ellwood, Terry: <i>Acting Director of Education</i>					
Tsubouchi, Cathy: <i>Superintendent of Business</i>					
Tamblyn, David: <i>Superintendent of Education</i>					
Williams, Dianne: <i>Manager of Accounting Services</i>					
Chiupka, Wayne: <i>Manager of Plant Services/Transportation</i>					
Willcocks, Barb: <i>Student Success Leader</i>					
Paris, Marc: <i>Coordinator of Maintenance</i>					
Draper, Barb: <i>Coordinator of Human Resources Services</i>					
Ross, Brad: <i>Coordinator of Systems and Information Technology</i>					
Joannette, Rose-Marie: <i>Administrative Assistant / Communications</i>					
Patti Pella: <i>Director of Education</i>					X

2.0 Committee of the Whole Board (In-Camera Closed)

(Attached)

2.1 Agenda: Committee of the Whole Board - Closed

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

2.2 Rise and Report from Closed Session

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

3.0 Special Board Meeting Call to Order

✓ **That**, the Superior-Greenstone DSB Special Board Meeting 07-2011 on Wednesday, April 27, 2011 be called to order at _____ p.m.

4.0 Report of the Committee of the Whole Closed Session

4.1 ✓ **That**, the Superior-Greenstone DSB adopt the following recommendations as relates to the confidential reports of the Committee of the Whole In-Camera (closed session), specifically that:

1. The Board..., and (List motions or group of motions coming from closed session)
2. The Board..., and.....

5.0 Approval of Agenda

✓ **That**, the agenda for the Superior-Greenstone DSB Special Board Meeting 07-2011 on Wednesday, April 27, 2011 be accepted and approved.

6.0 Disclosures of Interest re: Open Session

7.0 Minutes: Board Committee Meetings

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

- Board Policy Review Committee – April 26, 2011, and

(To Follow Under Separate Cover)

That, Superior-Greenstone DSB accept the recommendations outlined in the BPRC minutes of April 26, 2011 and approve as reviewed:

- P-905 Pupil Accommodation

to be posted to the Board website with an implementation date of March 22, 2011 and these shall supersede any previous policies and management guidelines.

8.0 Audit Committee of the Board

8.1 Report No.44

Report of the Audit Committee Meeting held April 20, 2011

(Attached – C. Tsubouchi)

✓ **That**, the Superior-Greenstone District School Bboard accepts the Audit Committee recommendation, That, the Board accepts the 2009/10 audited Financial Statements and makes the following reserve transfers:

From Pay Equity Reserve	\$64,721.84
From Retirement Gratuities Reserve	\$83,889.00
From Joint Venture – NSRA Reserve	\$199,861.00
To Working Funds Reserve	\$199,861.00

9.0 Trustee Vacancy

(Attached from Ed Act: Part VII
Board Members-Qualifications, Resignations and Vacancies)

10.0 Trustee Professional Development: May 27, 2011

(P. McRae & T. Ellwood)

11.0 Adjournment

✓ **That**, the Superior-Greenstone DSB Special Board Meeting 07-2011 on Wednesday, April 27, 2011 adjourn at _____, p.m.

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 44
Date: April 27, 2011

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

FROM: Darlene Keenan, Chair of the Audit Committee

SUBJECT: Report of the Audit Committee Meeting held April 20, 2011

Current Situation

The audit committee met on April 20, 2011 to receive the Results of the 2010 Audit and the 2009/10 Financial Statements.

Audit Committee Recommendations

The Audit Committee recommends that the Superior-Greenstone DSB accepts the 2009/10 audited Financial Statements and makes the following reserve transfers:

From Pay Equity Reserve	\$64,721.84
From Retirement Gratuities Reserve	\$83,889.00
From Joint Venture – NSRA Reserve	\$199,861.00
To Working Funds Reserve	\$199,861.00

Respectfully submitted,

Darlene Keenan
Chair of the Audit Committee

Attachments:
— Draft financial statements
— Trusts 2010

Consolidated financial statements of

**Superior-Greenstone
District School Board**

August 31, 2010

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Superior-Greenstone District School Board

August 31, 2010

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SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

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MANAGEMENT REPORT

Management's Responsibility for the Financial Statements

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

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

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

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

Terry Ellwood
Acting Director of Education

Cathy Tsubouchi
Superintendent of Business

March 23, 2011

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Auditors' Report

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

We have audited the consolidated statement of financial position of the Superior-Greenstone District School Board as at August 31, 2010 and the consolidated statements of operations, change in net debt and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In common with many school boards, individual schools derive revenue from school fundraising activities held throughout the year. Adequate documentation and controls were not in place throughout the year to allow us to obtain satisfactory audit verification as to the completeness of these revenues. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the individual schools and we were not able to determine whether adjustments might be necessary to school fundraising revenue, annual surplus, financial assets and net debt.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of school fundraising revenue referred to in the preceding paragraph, these consolidated financial statements present fairly, in all material respects, the financial position of the Superior-Greenstone District School Board as at August 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants
Licensed Public Accountants
March 18, 2011

Superior-Greenstone District School Board

Consolidated statement of financial position
as at August 31, 2010

	2010	2009 (Restated - Notes 2 and 3)
	\$	\$
Financial assets		
Cash and cash equivalents	3,263,375	4,215,051
Accounts receivable (Note 4)	4,285,304	3,814,339
Accounts receivable - Province of Ontario (Note 5)	8,856,416	-
Investments (Note 6)	131,385	278,057
Total financial assets	16,536,480	8,307,447
Liabilities		
Accounts payable and accrued liabilities	3,465,544	4,317,558
Deferred revenue (Note 7)	2,577,024	1,648,543
Obligation under capital leases (Note 8)	213,996	-
Net long-term debt (Note 9)	5,719,841	3,512,334
Retirement and other employee future benefits payable (Note 10)	11,825,970	11,787,241
Total liabilities	23,802,375	21,265,676
Net debt	(7,265,895)	(12,958,229)
Commitments and contingent liabilities (Note 14)		
Non-financial assets		
Tangible capital assets (Note 17)	49,121,851	47,228,998
Prepaid expenses and supplies	49,099	106,090
Total non-financial assets	49,170,950	47,335,088
Accumulated surplus (Note 18)	41,905,055	34,376,859

Approved by the Board

Director of Education:

Chair of the Board:

Superior-Greenstone District School Board

Consolidated statement of operations
year ended August 31, 2010

	Budget (Unaudited) (Note 19)	2010 Actual	2009 Actual (Restated - Notes 2 and 3)
	\$	\$	\$
Revenues			
Provincial grants			
Student focused funding	25,381,930	27,511,802	27,309,793
Capital wrap up grant (Note 5)	-	8,856,416	-
Other	571,043	1,400,812	1,830,758
Local taxation	4,186,760	3,194,091	3,832,409
School fundraising	460,000	436,583	518,300
Federal grants and fees	2,745,880	3,459,180	2,839,190
Investment income	79,400	20,707	33,489
Other revenues - School Boards	756,000	933,811	925,587
Other fees and revenues	425,000	753,775	789,425
Total revenues	34,606,013	46,567,177	38,078,951
Expenses (Note 12)			
Instruction	24,489,804	27,475,165	26,820,602
Administration	2,113,449	2,077,936	3,022,273
Transportation	2,347,727	2,249,860	2,355,388
School operations/pupil accommodation	7,251,900	6,706,931	7,301,403
School funded activities	605,000	440,061	513,740
Other	116,453	89,028	-
Total expenses	36,924,333	39,038,981	40,013,406
Annual surplus (deficit)	(2,318,320)	7,528,196	(1,934,455)
Accumulated surplus, beginning of year	34,381,569	34,376,859	36,311,314
Accumulated surplus, end of year	32,063,249	41,905,055	34,376,859

Superior-Greenstone District School Board

Consolidated statement of change in net debt
year ended August 31, 2010

	2010	2009
	(Notes 2 and 3)	
	\$	\$
Annual surplus (deficit)	7,528,196	(1,934,455)
Acquisition of tangible capital assets	(4,310,563)	(3,770,246)
Amortization of tangible capital assets	2,417,710	2,325,851
	5,635,343	(3,378,850)
Acquisition of prepaid expenses and supplies	(49,099)	(106,090)
Use of prepaid expenses and supplies	106,090	101,886
	5,692,334	(3,383,054)
Decrease (increase) in net debt	(12,958,229)	(9,575,175)
Net debt, beginning of year	(7,265,895)	(12,958,229)
Net debt, end of year	(7,265,895)	(12,958,229)

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Superior-Greenstone District School Board

Consolidated statement of cash flows year ended August 31, 2010

	2010	2009 (Restated - Notes 2 and 3)
	\$	\$
Operating activities		
Annual surplus (deficit)	7,528,196	(1,934,455)
Items not involving cash		
Amortization	2,417,710	2,325,851
Change in non-cash assets and liabilities		
(Increase) decrease in accounts receivable	(470,965)	202,335
Increase in accounts receivable - Province of Ontario	(8,856,416)	-
(Decrease) increase in accounts payable and accrued liabilities	(852,014)	2,375,708
Increase in deferred revenue	928,481	156,682
Increase in retirement and other employee future benefits payable	38,729	227,568
Decrease (increase) in prepaid expenses and supplies	56,991	(4,204)
Cash provided by operating activities	790,712	3,349,485
Capital activity		
Acquisition of tangible capital assets	(4,078,196)	(3,770,246)
Cash applied to capital activities	(4,078,196)	(3,770,246)
Investing activity		
Decrease (increase) in investments	146,672	(61,264)
Cash provided by (applied to) investing activities	146,672	(61,264)
Financing activities		
Long-term debt issued	2,290,309	1,150,000
Decrease in temporary borrowing	-	(1,451,882)
Debt principal repaid (Note 9)	(82,802)	(56,164)
Repayment of obligations under capital lease	(18,371)	-
Cash provided by (applied to) financing activities	2,189,136	(358,046)
Decrease in cash and cash equivalents	(951,676)	(840,071)
Cash and cash equivalents, beginning of year	4,215,051	5,055,122
Cash and cash equivalents, end of year	3,263,375	4,215,051
Supplementary information		
Acquisition of tangible capital assets financed through capital lease	232,367	-

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

1. Significant accounting policies

The consolidated financial statements of the Superior-Greenstone District School Board (the "Board") are the representations of management prepared in accordance with generally accepted accounting standards recommended by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants.

Significant accounting policies adopted are as follows:

a) *Reporting entity*

The consolidated financial statements reflect the assets, liabilities, accumulated surplus, revenues, expenses and annual surplus of the reporting entity. The reporting entity is comprised of all organizations which are controlled by the Board.

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

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

b) *Trust funds*

Trust funds and their related operations administered by the Board amounting to \$243,789 (2009 restated (Note 3) - \$328,631) are not included in the consolidated financial statements.

c) *Basis of accounting*

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

d) *Cash and cash equivalents*

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

e) *Deferred revenue*

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

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, 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:

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

For self insured retirement and other employee future benefits that vest and accumulate over the periods of service provided by employees, such as retirement gratuities, the cost is actuarially determined using the projected benefits method prorated on service. Under this method, the benefit costs are recognized over the expected average service life of the employee group. Any actuarial gains and losses related to the past service of employees are amortized over the expected average remaining service life of the employee group.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

1. Significant accounting policies (continued)

f) Retirement and other employee future benefits (continued)

i) (continued)

For non-vesting accumulating sick days, the accrued benefit obligation is the actuarial present value of the future expected cash flows with respect to the existing sick leave bank balances determined as at the valuation date. These cash flows will reflect expected salary increases and survivorship at each future date.

For those self insured benefit obligations that arise from specific events that occur from time to time, such as obligations for life insurance, dental and health care benefits for certain employees on disability leave, the cost is recognized immediately in the period the events occur. Any actuarial gains and losses that are related to these benefits are recognized immediately in the period they arise.

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

ii) The Board's contributions to multi-employer defined benefits pension plans, such as the Ontario Municipal Employees Retirement System pensions, are recorded in the period in which they become payable.

iii) The costs of insured benefits for active employees reflected in these consolidated financial statements are the Board's portion of insurance premiums owed for coverage of employees during the period.

g) Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. 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.

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

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

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

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

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

1. Significant accounting policies (continued)

g) *Tangible capital assets (continued)*

Land permanently removed from service and held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing. Buildings permanently removed from service cease to be amortized and the carrying value is written down to its residual value.

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 period in which events giving rise to the transfer occur, providing the transfers are authorized, all eligibility criteria have been met and reasonable estimates of the amount can be made.

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) *Use of estimates*

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the 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 become known. Accounts subject to estimates include allowance for doubtful accounts receivable, retirement and other employee future benefits payable and tangible capital assets.

2. Change in accounting policies

The Board has implemented sections 1200 "Financial Statement Presentation" and "3150 Tangible Capital Assets" of the Public Sector Accounting Handbook. Section 1200 establishes general reporting principles and standards for the disclosure of information in government financial statements.

Section 3150 requires the Board to record and amortize its tangible capital assets in the financial statements. In prior years, tangible capital asset additions were recorded as an expenditure in the year of acquisition or construction.

The financial information recorded includes the actual or estimated historical cost of the tangible capital assets. Historical cost includes the costs directly related to the acquisition, design, construction, development, improvement or betterment of tangible capital assets. Cost includes overheads directly attributable to construction and development.

When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The estimates for land and buildings as well as the estimated remaining service life for buildings and land improvements were initially determined by the Ministry of Education using an estimation methodology called the Book Value Calculator, using historical information provided by the Board. Other asset classes are recorded at historical cost where adequate information was available. If adequate information was not available, an alternative method was used to estimate a reasonable cost.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

2. Change in accounting policies (continued)

The following methods were used to establish opening balances for the asset classes noted below:

Asset class	Pre-1965	1965 to March 2005
Land	Benchmark estimate	Appraiser estimate
Build	At nominal value	Appraiser estimate
Equipment 15 years	N/A	Deflated replacement cost by CPI

This change has been applied retroactively and prior periods have been restated. This change in accounting policy has changed amounts reported in the prior period as follows:

	\$
Accumulated surplus at August 31, 2009:	
Operating fund balance	-
Capital fund balance	(2,406,944)
Reserve fund balance	3,455,146
School generated fund	287,849
Amounts to be recovered	(14,549,566)
Accumulated deficit, as previously reported	(13,213,515)
Change due to amalgamation (Note 3)	361,376
Accumulated deficit, restated for amalgamation	(12,852,139)
Net book value of tangible capital assets recorded	47,228,998
Accumulated surplus, as restated	34,376,859
Annual surplus for the year ended August 31, 2009:	
Net expenditure, as previously reported	(3,399,750)
Change due to amalgamation	16,696
Annual deficit, as restated for amalgamation	(3,383,054)
Plus: Capital expenditure capitalized, previously expensed	3,770,246
Less: Amortization expense not previously recorded	(2,325,851)
Plus: Change in non-financial assets, previously reported as expense	4,204
Annual deficit, as restated	(1,934,455)

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

3. Amalgamation

As a result of Ontario Regulation 486/01 and amendment 212/09 made under the Education Act, the boundaries of Superior-Greenstone District School Board were amended and Caramat District School Area Board and Nakina District School Area Board were amalgamated into the Board effective September 1, 2009.

As a result of the amalgamation, certain opening balances were increased as follows:

	Balance at August 31, 2009 as previously stated	Change due to Amalgamation	Balance at August 31, 2009 restated
	\$	\$	\$
Cash and cash equivalents	3,528,091	686,960	4,215,051
Accounts receivable	3,422,041	392,298	3,814,339
Investments	182,364	95,693	278,057
Accounts payable and accrued liabilities	3,931,152	386,406	4,317,558
Deferred revenue	1,392,012	256,531	1,648,543
Net long-term debt	3,512,334	-	3,512,334
Retirement and other employee future benefits payable	11,610,908	176,333	11,787,241
Prepaid expenses and supplies	100,395	5,695	106,090
Accumulated surplus at beginning of year	(13,213,515)	361,376	(12,852,139)

Trust funds of \$3,010 were also added to the board's trust funds as a result of the amalgamation.

4. Accounts receivable

Accounts receivable includes tuition fees receivable (payable) from the First Nations as follows:

	Balance at August 31, 2009 (Restated - Note 3)	Invoices	Payments	Balance at August 31, 2010
	\$	\$	\$	\$
Aroland First Nation	959,480	623,270	(692,050)	890,700
Biinjitwaabek First Nation	42,727	386,982	(268,697)	161,012
Ginoogaming First Nation	(288)	17,392	(6,405)	10,699
Lac La Croix	533	-	-	533
Marten Falls First Nation	(235)	17,392	(16,697)	460
Pays Plat First Nation	(1,449)	80,527	(25,398)	53,680
Pic Mobert First Nation	101,115	252,623	(313,113)	40,625
Pic River First Nation	(114,739)	439,159	(466,749)	(142,329)
Red Rock First Nation	238,055	980,671	(918,105)	300,621
White Sands First Nation	(486)	486	-	-
	1,224,713	2,798,502	(2,707,214)	1,316,001

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

5. Accounts receivable - Province of Ontario

The Province of Ontario has replaced variable capital funding with a one-time debt support grant. The Board will receive 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.

6. Investments

Investments are comprised as follows:

	2010		2009	
	Cost	Market value	Cost	Market value
			(Restated - Note 3)	(Restated - Note 3)
	\$	\$	\$	\$
Guaranteed investment certificates	131,185	131,185	192,364	192,364
Credit Union shares	200	200	-	-
NSRA Investments	-	-	85,693	85,429
	131,385	131,385	278,057	277,793

7. Deferred revenue

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

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

	Balance at August 31, 2009	Increase	Revenue recognized	Balance at August 31, 2010
	(Restated - Note 3)			
	\$	\$	\$	\$
Pupil accommodation	514,226	1,011,492	672,652	853,066
Proceeds of disposition	674,499	4,543	-	679,042
Special education	92,045	2,406,560	2,498,605	-
Other	367,773	1,944,847	1,267,704	1,044,916
Total deferred revenue	1,648,543			2,577,024

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

8. Obligations under capital leases

The Board has obligations under various capital leases with expiries ranging from 2014 to 2015 and interest rates ranging from 1.39% to 2.76%. Principal and interest payments relating to capital lease obligations of \$213,996 (2009 - \$Nil) outstanding as at August 31 are due as follows:

	Principal payment	Interest	Total
	\$	\$	\$
2010/2011	49,305	3,680	52,985
2011/2012	50,281	2,704	52,985
2012/2013	51,278	1,706	52,984
2013/2014	50,432	686	51,118
2014/2015	12,700	45	12,745
	213,996	8,821	158,954

9. Net long-term debt

a) Long-term debt reported on the Consolidated Statement of Financial Position is comprised of the following:

	2010	2009
	\$	\$
4.56% Ontario Financing Authority, GPL 1	1,375,967	1,413,040
4.85% Ontario Financing Authority, GPL 2	927,540	949,294
5.01% Ontario Financing Authority, GPL 3	1,126,025	1,150,000
5.23% Ontario Financing Authority, GPL 4	2,290,309	-
	5,719,841	3,512,334

On November 15, 2006, the Board entered into a loan agreement with the Ontario Financing Authority 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 Ontario Financing Authority 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 Ontario Financing Authority 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 Ontario Financing Authority to refinance \$2,290,309 of the GPL Phase 3 and 4 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$82,784 based on a 25 year amortization schedule and bears interest of 5.23%. The annual principal, interest and administration costs will be funded by the Ministry.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

9. Net long-term debt (continued)

- b) Principal payments relating to the net long-term debt of \$5,719,841 outstanding as at August 31, 2010 are due as follows:

	Principal	Interest	Total
	\$	\$	\$
2010/11	133,155	283,395	416,550
2011/12	139,825	276,728	416,553
2012/13	146,830	269,721	416,551
2013/14	154,185	262,383	416,568
2014/15	161,912	254,639	416,551
Thereafter	4,983,934	2,731,444	7,715,378
	5,719,841	4,078,310	9,798,151

10. Retirement and other employee future benefits

Retirement and other employee future benefit liabilities

			2010	2009
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
				(Restated - Note 3)
	\$	\$	\$	\$
Accrued employee future benefit obligation	3,551,749	7,532,721	11,084,470	10,765,706
Unamortized actuarial gains (losses)	927,689	(186,189)	741,500	1,021,535
Accrued employee future benefit liability, end of year	4,479,438	7,346,532	11,825,970	11,787,241

Actual benefit payments made during the year totaled \$1,096,217 (2009 - \$937,569).

Retirement and other employee future benefit expenses

			2010	2009
	Retirement benefits	Other employee future benefits	Total employee future benefits	Total employee future benefits
				(Restated - Note 3)
	\$	\$	\$	\$
Current year benefit cost	205,120	489,847	694,967	875,745
Interest on accrued benefit obligation	169,583	354,278	523,861	476,251
Amortization of actuarial gains	(95,014)	11,132	(83,882)	(136,994)
Gain on plan termination	-	-	-	(4,976)
Employee future benefits expenses	279,689	855,257	1,134,946	1,210,026

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

10. Retirement and other employee future benefits (continued)

Retirement and other employee future benefit liabilities (continued)

The following items are included in the accrued employee future benefit liability:

i) Retirement gratuities

The Board provides retirement gratuities to certain groups of employees hired prior to specified dates. The amount of the gratuities paid to eligible employees at retirement is based on their salary, accumulated sick days, and years of service at retirement. 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.

ii) Retirement life insurance and health care benefits

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.

iii) Sick leave accumulations

The Board provides compensated absences from sick leave accumulations through an unfunded defined benefit plan.

Other employee future benefits

Long-term disability life insurance and health care benefits

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

The accrued benefit obligations for employee future benefit plans as at August 31, 2010 are based on a full actuarial valuation that was completed as of August 31, 2009. 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:

Wage and salary escalation	3%
Medical cost increases	9% grading down to 4.5% in 2030 and thereafter
Discount rate on accrued benefit obligations	4.75%
Dental cost increases	6% grading down to 4.5% in 2014 and thereafter

The Board has designated reserves for certain of these employee future benefit obligations. The balance of these reserves totaled \$1,240,360 at August 31, 2010 (2009 - \$1,316,088).

Above amounts exclude pension contributions to the Ontario Municipal Employees Retirement System, a multi-employer pension plan, as described below.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

10. Retirement and other employee future benefits (continued)

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

ii) Ontario Municipal Employees Retirement System

All non-teaching employees of the Board are eligible to be members of the Ontario Municipal Employees Retirement System (OMERS), a multi-employer pension plan. The plan provides defined pension benefits to employees based on their length of service and rates of pay. The Board's contributions equal the employee contributions to the Plan. During the year ended August 31, 2010, the Board contributed \$442,067 (2009 - \$406,334) to the plan. As this is a multi-employer pension plan, these contributions are the Board's pension benefit expenses. No pension liability for this type of plan is included in the Board's financial statements.

11. Areas of jurisdiction without municipal organization

The Board performs the duties of levying taxes, conducting elections of members, and certain other duties in a territory without municipal organization. Certain costs are recoverable through a levy on all rateable property in the area and other costs (approved) are recoverable through an offset to the local taxation revenue.

12. Expenses by object

The following is a summary of the expenditures reported on the Consolidated Statement of Financial Operations by object:

		2010	2009
	Budget	Actual	Actual
	(Unaudited)		(Restated - Notes 2 and 3)
	\$	\$	\$
Salary and wages	22,541,435	24,453,578	24,577,514
Employee benefits	3,735,087	4,556,310	4,490,449
Staff development	475,509	444,072	523,394
Supplies and services	3,789,396	3,618,605	4,162,383
Interest charges on long-term debt	168,182	212,995	147,230
Rental	54,954	110,418	148,651
Fees and contract services	3,102,438	2,813,384	3,333,557
Other	589,632	305,119	304,377
Transfers to other boards	60,100	106,790	-
Amortization of tangible capital assets	2,407,600	2,417,710	2,325,851
	36,924,333	39,038,981	40,013,406

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

13. Ontario School Board Insurance Exchange (OSBIE)

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

The ultimate premiums over a five year period are based on both the reciprocal's and the Board's actual claims experience. Periodically, the Board may receive a refund or be asked to pay an additional premium based on its pro rata share of claims experience. The current five year term expires in January 2012.

14. Commitments and contingent liabilities

- a) The Board enters into contracts for the capital construction and renovation of various new and existing schools. The following summarizes the Board's commitment under these contracts as at August 31, 2010:

	Contract value	Incurred to date	Amount remaining
	\$	\$	\$
Construction of school	4,645,000	870,891	3,774,109

- b) The Board is committed to various operating leases for premises and equipment expiring in fiscal 2012/2013. The aggregate minimum lease payments are as follows:

	Minimum lease payments
	\$
2010/2011	39,911
2011/2012	28,090
2012/2013	4,579
Total	72,580

- c) 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, 2010, therefore, no provision has been made for these claims in the 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.

15. 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 in respect of the above agreement for the year ended August 31, 2010 (2009 - \$128,014) is not recorded in these consolidated financial statements.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

16. Service Contract/CFSA Approval with the Ministry of Community and Social Services

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

A review of this report shows the Teacher Diagnostician services to be in a break-even position as at August 31, 2010 and therefore no amounts are repayable to the Ministry of Community and Social Services.

17. Tangible capital assets

	Cost			Cost
	Balance at August 31, 2009	Additions and (transfers)	Disposals	Balance at August 31, 2010
	\$	\$	\$	\$
Land	1,242,416	-	-	1,242,416
Land improvements	1,147,925	152,423	-	1,300,348
Buildings	57,984,464	2,147,972	-	60,132,436
Equipment (5 years)	35,043	-	-	35,043
Equipment (10 years)	243,476	130,191	-	373,667
Equipment (15 years)	48,038	-	-	48,038
First time equipping	258,572	-	-	258,572
Furniture	22,251	-	-	22,251
Computer hardware	1,079,659	103,662	(201,180)	982,141
Computer software	214,474	-	-	214,474
Assets permanently removed from service	1,454,800	-	-	1,454,800
Construction in progress	-	1,608,789	-	1,608,789
Pre acquisition and construction cost	64,841	(64,841)	-	-
Capital leases	-	-	-	-
Other	-	232,367	-	232,367
	63,795,959	4,310,563	(201,180)	67,905,342

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

17. Tangible capital assets (continued)

	Accumulated amortization			August 31,	August 31,
	Balance at		Balance at	2010	2009
	August 31,	Amortization	Disposals,	Net book	Net book
	2009		write offs	value	value
	\$	\$	\$	\$	\$
Land	-	-	-	1,242,416	1,242,416
Land improvements	233,210	86,446	-	980,692	914,715
Buildings	13,903,440	1,987,683	-	44,241,313	44,081,024
Equipment (5 years)	19,751	7,009	-	8,281	15,292
Equipment (10 years)	50,218	30,857	-	292,592	193,258
Equipment (15 years)	11,209	3,203	-	33,626	36,829
First time equipping	125,156	25,857	-	107,559	133,416
Furniture	12,557	2,226	-	7,468	9,694
Computer hardware	624,478	206,180	(201,180)	352,663	455,181
Computer software	132,141	42,894	-	39,439	82,333
Assets permanently removed from service	1,454,800	-	-	-	-
Construction in progress	-	-	-	1,608,789	-
Pre-acquisition and construction cost	-	-	-	-	64,841
Capital leases	-	-	-	-	-
Other	-	25,355	-	207,011	-
	16,566,960	2,417,710	(201,180)	49,121,851	47,228,999

18. Accumulated surplus

Accumulated surplus consists of the following:

	2010	2009
	\$	(Restated) \$
Accumulated surplus		
Invested in tangible capital assets	49,121,851	47,228,998
Capital funds	(213,995)	(5,919,278)
School generated funds	309,402	312,880
Employee future benefits	(10,851,662)	(11,061,773)
Vacation accrual	(116,867)	(102,720)
Interest accrual	(82,368)	(49,070)
Working funds	2,220,875	2,110,040
Reserves and reserve funds	1,517,819	1,857,782
Total accumulated surplus	41,905,055	34,376,859

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

18. Accumulated surplus (continued)

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

	2010 \$	2009 (Restated) \$
Reserve and reserve funds		
Retirement gratuities	1,240,360	1,316,088
Pupil accommodation - school renewal	159,490	159,474
Capital - equipment	45,035	44,815
Insurance	22,934	22,822
Joint venture - NSRA	-	199,861
Pay equity	-	64,722
Winning Teams	50,000	50,000
Total reserve and reserve funds	1,517,819	1,857,782

19. Budget data

The unaudited budget data presented in these consolidated financial statements is based upon the 2010 budgets approved by the Board on June 21, 2010. Capitalization of assets, amortization, and gains and losses on disposal were not contemplated on development of the budget and, as such, have not been included. The chart below reconciles the approved budget to the budget figures reported in the Consolidated Statement of Operations. Where amounts were not budgeted for, the actual amounts for 2010 were used in order to adjust the budget numbers to reflect the same basis of accounting as that used to report the actual results.

As the Consolidated statement of change in net debt is a new statement in 2009-10 financial statements, the budget figures in that statement have not been provided.

	2009-10 Budget \$	Change \$	Restated 2009-10 Budget \$
Total revenue	34,606,013	-	34,606,013
Expenses			
Total expenditures as in the 2009-10 budget	37,202,873	-	37,202,873
Less: capital asset expenditure	-	(2,686,140)	(2,686,140)
Plus: amortization	-	2,407,600	2,407,600
Total expenses	37,202,873	(278,540)	36,924,333
Annual deficit	(2,596,860)	278,540	(2,318,320)
Accumulated surplus/deficit	-	-	34,381,569
Accumulated surplus/deficit at end of year	(2,596,860)	278,540	32,063,249

20. Comparative figures

Certain of prior year's figures have been reclassified to conform to the current year's presentation.

Superior-Greenstone District School Board

Notes to the consolidated financial statements

August 31, 2010

21. Future accounting for contributions used for capital

In the Ministry of Finance Addendum to the 2010 Ontario Budget: Ontario's Plan to Enhance Accountability, Transparency and Financial Management, the government provided direction to school boards on the accounting treatment of capital contributions. This addendum proposes that, effective the fiscal year beginning on September 1, 2010, school boards in Ontario will adopt accounting policies consistent with the Province of Ontario, which include a policy to recognize government transfers and external contributions used in the acquisition of tangible capital assets over the period that the asset is expected to provide service. This policy is to ensure consistency with the current practice of senior governments in Canada and other major broader public-sector organizations (hospitals, colleges and universities), and to ensure that school board operating surpluses or deficits are not distorted by capital grant revenues.

This accounting treatment is not currently a recognized option by the Public Sector Accounting Standards Board (PSAB) and could not be implemented within these financial statements.

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Schedule 6 - Trust Funds Administered by the Board**Balance at year end - August 31**

		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
	Name and Purpose of Trust Funds	Balance at September 1, 2009	Capital Received	Earnings on investments	Total of Col 1, 2 & 3	Less: Disbursements	Balance at August 31, 2010
1	A. Enders (Beardmore) Honour Roll Bursary	10,248	0	485	10,733	520	10,213
2	A. Enders (Geraldton) Honour Roll Bursary	10,252	0	484	10,736	540	10,196
3	Arrive in 85 Trust	3,730	0	52	3,782	106	3,676
4	Dr. R. E. Laine	137	0	1	138	0	138
5	Geraldton Scholarship Trust Fund	14,807	8,800	41	23,648	10,967	12,681
6	Hargraft Trust	16,141	0	727	16,868	400	16,468
7	Henri Major Trust	9,296	0	144	9,440	500	8,940
8	L. Coljak Scholarship	14,019	0	629	14,648	700	13,948
9	Longlac Scholarship	149,018	0	723	149,741	5,000	144,741
10	Stephen Peet Memorial Fund	883	0	13	896	0	896
11	T. L. Wlasy Memorial Scholarship	4,331	0	65	4,396	200	4,196
12	Employee Funded Leaves	77,576	0	0	77,576	77,576	0
13	Caribou Artisans Trust	7,483	0	35	7,518	500	7,018
14	USWA Trust	7,700	0	11	7,711	0	7,711
15	RR Steele Trust	3,010	0	57	3,067	100	2,967
16		0	0	0	0	0	0
17		0	0	0	0	0	0
18		0	0	0	0	0	0
19		0	0	0	0	0	0
20		0	0	0	0	0	0
21		0	0	0	0	0	0
22		0	0	0	0	0	0
23		0	0	0	0	0	0
24		0	0	0	0	0	0
25		0	0	0	0	0	0
26		0	0	0	0	0	0
27		0	0	0	0	0	0
28		0	0	0	0	0	0
29		0	0	0	0	0	0
30		0	0	0	0	0	0
31		0	0	0	0	0	0
32		0	0	0	0	0	0
33		0	0	0	0	0	0
34		0	0	0	0	0	0
35		0	0	0	0	0	0
36		0	0	0	0	0	0
37		0	0	0	0	0	0
38		0	0	0	0	0	0
39		0	0	0	0	0	0
40		0	0	0	0	0	0
41		0	0	0	0	0	0
42		0	0	0	0	0	0
43		0	0	0	0	0	0
44		0	0	0	0	0	0
45		0	0	0	0	0	0
46		0	0	0	0	0	0
47		0	0	0	0	0	0
48		0	0	0	0	0	0
49		0	0	0	0	0	0
	Total	328,631	8,800	3,467	340,898	97,109	243,789

Schedule 6 - Trust Funds Administered by the Board**For the year ended August 31****Net assets at the end of the year**

		Col. 7	Col. 8	Col. 9	Col. 10	Col. 11	Col. 12
	Name and Purpose of Trust Funds	Cash	Investments	Other Assets	Total Assets	Less: Liabilities	Net Assets as at August 31, 2010
1	A. Enders (Beardmore) Honour Roll Bursary	76	10,480	177	10,733	520	10,213
2	A. Enders (Geraldton) Honour Roll Bursary	79	10,480	177	10,736	540	10,196
3	Arrive in 85 Trust	55	3,614	7	3,676	0	3,676
4	Dr. R. E. Laine	138	0	0	138	0	138
5	Geraldton Scholarship Trust Fund	12,681	0	0	12,681	0	12,681
6	Hargraft Trust	58	15,720	1,130	16,908	440	16,468
7	Henri Major Trust	305	8,133	502	8,940	0	8,940
8	L. Coljak Scholarship	116	13,603	229	13,948	0	13,948
9	Longlac Scholarship	145,741	0	0	145,741	1,000	144,741
10	Stephen Peet Memorial Fund	41	853	2	896	0	896
11	T. L. Wlasy Memorial Scholarship	145	4,033	18	4,196	0	4,196
12	Employee Funded Leaves	0	0	0	0	0	0
13	Caribou Artisans Trust	7,018	0	0	7,018	0	7,018
14	USWA Trust	7,711	0	0	7,711	0	7,711
15	RR Steele Trust	3,067	0	0	3,067	100	2,967
16		0	0	0	0	0	0
17		0	0	0	0	0	0
18		0	0	0	0	0	0
19		0	0	0	0	0	0
20		0	0	0	0	0	0
21		0	0	0	0	0	0
22		0	0	0	0	0	0
23		0	0	0	0	0	0
24		0	0	0	0	0	0
25		0	0	0	0	0	0
26		0	0	0	0	0	0
27		0	0	0	0	0	0
28		0	0	0	0	0	0
29		0	0	0	0	0	0
30		0	0	0	0	0	0
31		0	0	0	0	0	0
32		0	0	0	0	0	0
33		0	0	0	0	0	0
34		0	0	0	0	0	0
35		0	0	0	0	0	0
36		0	0	0	0	0	0
37		0	0	0	0	0	0
38		0	0	0	0	0	0
39		0	0	0	0	0	0
40		0	0	0	0	0	0
41		0	0	0	0	0	0
42		0	0	0	0	0	0
43		0	0	0	0	0	0
44		0	0	0	0	0	0
45		0	0	0	0	0	0
46		0	0	0	0	0	0
47		0	0	0	0	0	0
48		0	0	0	0	0	0
49		0	0	0	0	0	0
	Total	177,231	66,916	2,242	246,389	2,600	243,789

Education Act

R.S.O. 1990, CHAPTER E.2

Consolidation Period: From January 1, 2011 to the [e-Laws currency date](#).

Last amendment: 2010, c. 26, Sched. 5.

PART VII **BOARD MEMBERS — QUALIFICATIONS, RESIGNATIONS AND VACANCIES**

Qualifications of members

219. (1) A person is qualified to be elected as a member of a district school board or school authority if the person is qualified to vote for members of that district school board or that school authority and is resident in its area of jurisdiction. 1997, c. 31, s. 112.

Same

(2) A person who is qualified under subsection (1) to be elected as a member of a district school board or school authority is qualified to be elected as a member of that district school board or school authority for any geographic area in the district school board's or school authority's area of jurisdiction, regardless of which positions on that district school board or school authority the person may be qualified to vote for. 1997, c. 31, s. 112.

Eligibility for re-election

(3) A member of a district school board or school authority is eligible for re-election if otherwise qualified. 1997, c. 31, s. 112.

Disqualifications

(4) Despite subsection (1), a person is not qualified to be elected or to act as a member of a district school board or school authority if the person is,

- (a) an employee of a district school board or school authority;
- (b) Repealed: 2002, c. 18, Sched. G, s. 9 (1).
- (c) the clerk or treasurer or deputy clerk or deputy treasurer of a municipality or an upper-tier municipality, all or part of which is included in the area of jurisdiction of the district school board or the school authority;
- (d) a member of the Assembly or of the Senate or House of Commons of Canada; or
- (e) otherwise ineligible or disqualified under this or any other Act. 1997, c. 31, s. 112; 1999, c. 6, s. 20 (5); 2002, c. 17, Sched. F, Table; 2002, c. 18, Sched. G, s. 9 (1).

Leave of absence

(5) Despite subsection (4), none of the following persons is ineligible to be a candidate for or to be elected as a member of a district school board or school authority if he or she takes an unpaid leave of absence, beginning no later than the day the person is nominated and ending on voting day:

1. An employee of a district school board or school authority.
2. The clerk, treasurer, deputy clerk or deputy treasurer of a municipality or upper-tier municipality, all or part of which is included in the area of jurisdiction of a district school board or school authority. 2002, c. 18, Sched. G, s. 9 (2).

Same

[\(5.1\)](#) Subsections 30 (2) to (7) of the *Municipal Elections Act, 1996* apply with necessary modifications to an individual referred to in subsection (5). 2002, c. 18, Sched. G, s. 9 (2).

[\(6\)](#) Repealed: 2002, c. 17, Sched. D, s. 37.

Disqualification: district school board by-elections

[\(7\)](#) Despite subsection (1), a person is not qualified to be elected in a by-election or to act as a member of a district school board if the person is,

- (a) a member of any other district school board;
- (b) a member of a school authority;
- (c) a member of the council of a municipality or an upper-tier municipality, all or part of which is included in the area of jurisdiction of the district school board; or
- (d) an elected member of a local board, as defined in the *Municipal Affairs Act*, of a municipality or an upper-tier municipality, all or part of which is included in the area of jurisdiction of the district school board,

and the person's term of office has at least two months to run after the last day for filing nominations for the by-election, unless before the closing of nominations the person has filed his or her resignation with the secretary of the other district school board, with the secretary of the school authority or with the clerk of the municipality or upper-tier municipality, as the case may be. 1997, c. 31, s. 112; 2002, c. 17, Sched. F, Table.

Disqualification: school authority by-elections

[\(8\)](#) Despite subsection (1), a person is not qualified to be elected in a by-election or to act as a member of a school authority if the person is,

- (a) a member of any other school authority;
- (b) a member of a district school board;
- (c) a member of the council of a municipality or an upper-tier municipality, all or part of which is included in the area of jurisdiction of the school authority; or
- (d) an elected member of a local board, as defined in the *Municipal Affairs Act*, of a municipality or an upper-tier municipality, all or part of which is included in the area of jurisdiction of the school authority,

and the person's term of office has at least two months to run after the last day for filing nominations for the by-election, unless before the closing of nominations the person has filed his or her resignation with the secretary of the other school authority, with the secretary of the district school board or with the clerk of the municipality or upper-tier municipality, as the case may be. 1997, c. 31, s. 112; 2002, c. 17, Sched. F, Table.

Qualification to act as a member

[\(9\)](#) A person is not qualified to act as a member of a district school board or school authority if the person ceases to hold the qualifications required to be elected as a member of the district school board or the school authority. 1997, c. 31, s. 112.

Person not to be candidate for more than one seat

[\(10\)](#) No person shall run as a candidate for more than one seat on a district school board or school authority and any person who does so and is elected to hold one or more seats on the district school board or the school authority is not entitled to act as a member of the district school board or the school authority by reason of the election. 1997, c. 31, s. 112.

Vacancy where member disqualified

(11) The seat of a member of a district school board or school authority who is not qualified or entitled to act as a member of that district school board or that school authority is vacated. 1997, c. 31, s. 112.

Members to remain in office

220. (1) The members of a board shall remain in office until their successors are elected and the new board is organized. 1997, c. 31, s. 112.

Board not to cease for want of members

(2) A board does not cease to exist by reason only of the lack of members. 1997, c. 31, s. 112.

Resignation of members

(3) A member of a board, with the consent of a majority of the members present at a meeting, entered on the minutes of it, may resign as a member, but he or she shall not vote on a motion as to his or her own resignation and may not resign as a member if the resignation will reduce the number of members of the board to less than a quorum. 1997, c. 31, s. 112.

Resignation to become candidate for some other office

(4) Despite subsection (3), where it is necessary for a member of a board to resign to become a candidate for some other office, the member may resign by filing his or her resignation, including a statement that the resignation is for the purpose of becoming a candidate for some other office, with the secretary of the board and the resignation shall become effective on November 30 after it is filed or on the day preceding the day on which the term of the office commences, whichever is the earlier. 1997, c. 31, s. 112.

Vacancies

221. (1) Subject to section 224, if the office of a member of a board becomes vacant before the end of the member's term,

- (a) the remaining elected members shall appoint a qualified person to fill the vacancy within 90 days after the office becomes vacant, if a majority of the elected members remain in office; or
- (b) a by-election shall be held to fill the vacancy, in the same manner as an election of the board, if a majority of the elected members do not remain in office. 1997, c. 31, s. 112; 2009, c. 25, s. 26.

Optional election

(2) Despite clause (1) (a), if members of the board are elected under the *Municipal Elections Act, 1996*, the remaining elected members may by resolution require that an election be held in accordance with that Act to fill the vacancy if the vacancy occurs,

- (a) in a year in which no regular election is held under that Act;
- (b) before April 1 in the year of a regular election; or
- (c) after the new board is organized in the year of a regular election. 2002, c. 18, Sched. G, s. 10.

Same

(3) The secretary of the board shall promptly send to the clerk of the appropriate municipality a certified copy of the resolution under subsection (2). 1997, c. 31, s. 112.

Notice re clause (1) (b)

(4) Where clause (1) (b) applies, the secretary of the board shall promptly send to the clerk of the appropriate municipality a notice that clause (1) (b) applies and the notice shall be deemed to be a resolution indicating a by-election is required for the purposes of section 65 of the *Municipal Elections Act, 1996*. 1997, c. 31, s. 112.

Term of office

(5) A member appointed or elected to fill a vacancy shall hold office for the remainder of the term of the member who vacated the office. 1997, c. 31, s. 112.

Elections for three member boards

222. (1) If an election is required to fill a vacancy on a board that is composed of three members and there are fewer than two remaining members of the board, a meeting of the electors may be called by any two electors of the board or by the appropriate supervisory officer. 1997, c. 31, s. 112.

Time of meeting

(2) The meeting shall take place within 60 days of the date on which the last office became vacant. 1997, c. 31, s. 112.

Notice of meeting

(3) At least six days before the meeting, the person or persons calling the meeting shall post a notice of the meeting in at least three public places within the area of jurisdiction of the board. 1997, c. 31, s. 112.

Election at meeting

(4) The electors at the meeting shall elect the required number of board members to fill the vacancies. 1997, c. 31, s. 112.

Vacancy in rural separate school board before incorporation

223. (1) If a vacancy occurs in the office of a member of the board of a rural separate school before the board members become a body corporate, the remaining board members shall promptly take steps to hold a by-election to fill the vacancy, and the person elected shall hold office for the remainder of the term of the board member who vacated the office. 1997, c. 31, s. 112.

Manner of election

(2) The by-election shall be conducted in the same manner as an election of the whole board. 1997, c. 31, s. 112.

Vacancies near election times

224. Where a vacancy occurs on a board,

- (a) within one month before the next election, it shall not be filled; or
- (b) after the election, but before the new board is organized, it shall be filled immediately after the new board is organized in the same manner as for a vacancy that occurs after the board is organized. 1997, c. 31, s. 112.

Election to fill vacancy

225. (1) Where an election is required to fill a vacancy on a board that is composed of more than three members and whose elections are not conducted under the *Municipal Elections Act, 1996*, the nomination shall be held on the third Monday following the day on which the office becomes vacant and the polling shall be held on the second Monday following the day of nomination, and the nomination and polling shall be held in the same manner and at the same times as for the office that became vacant. 1997, c. 31, s. 112.

Extension of time limits

(2) The remaining members of the board may extend the time for the nomination and the polling under subsection (1), but the polling shall be held no later than 60 days after the office becomes vacant. 1997, c. 31, s. 112.

Appointment of board members on failure of qualified person

226. (1) Where the appropriate supervisory officer reports that no qualified persons or an insufficient number of qualified persons are available or that the electors have failed to elect a sufficient

number of members of a district school area board to form a quorum, the Minister may appoint as members of the board such persons as the Minister may consider proper, and the persons so appointed have, during the term of such appointment, all the authority of board members as though they were eligible and duly elected according to this Act. 1997, c. 31, s. 112.

Interim administration pending by-elections

[\(2\)](#) Where under this Act vacancies on a board are required to be filled by an election to be conducted under the *Municipal Elections Act, 1996* and no election can be held under that Act, the Minister may by order provide for the fulfilling of the duties and obligations of the board until such time as an election is held in accordance with the *Municipal Elections Act, 1996* and the members so elected have taken office. 1997, c. 31, s. 112.

Tie vote

[227.](#) If two or more candidates receive an equal number of votes at a meeting held under clause 221 (1) (a) to appoint a person to fill a vacancy or at a meeting to elect a person to fill a vacancy, the chair of the meeting shall provide for the drawing of lots to determine which of the candidates shall be appointed or elected. 1997, c. 31, s. 112.

Seat vacated by conviction, absence etc.

[228. \(1\)](#) A member of a board vacates his or her seat if he or she,

- (a) is convicted of an indictable offence;
- (b) absents himself or herself without being authorized by resolution entered in the minutes, from three consecutive regular meetings of the board;
- (c) ceases to hold the qualifications required to act as a member of the board;
- (d) becomes disqualified under subsection 219 (4); or
- (e) fails to meet the requirements of section 229. 1997, c. 31, s. 112.

Exception: conviction

[\(2\)](#) Despite subsection (1), where a member of a board is convicted of an indictable offence, the vacancy shall not be filled until the time for taking any appeal that may be taken from the conviction has elapsed, or until the final determination of any appeal so taken, and in the event of the quashing of the conviction the seat shall be deemed not to have been vacated. 1997, c. 31, s. 112.

Filling of vacancies

[\(3\)](#) Where a seat becomes vacant under this section, the provisions of this Act with respect to the filling of vacancies apply. 1997, c. 31, s. 112.

In person attendance required

[229. \(1\)](#) Despite section 208.1 but subject to subsection (2), a member of a board shall be physically present in the meeting room of the board for at least three regular meetings of the board in each 12-month period beginning December 1. 1997, c. 31, s. 112.

Same

[\(2\)](#) Despite section 208.1, for the period beginning when a member of a board is elected or appointed to fill a vacancy and ending on the following November 30, the member shall be physically present in the meeting room of the board for at least one regular meeting of the board for each period of four full calendar months that occurs during the period beginning with the election or appointment and ending on the following November 30. 1997, c. 31, s. 112.

[\(3\)](#) Repealed: 2006, c. 10, s. 19.

Superior-Greenstone District School Board

Trustee Vacancy

Selection Process

Criteria for Ranking	3- Point Ranking	2-Point Ranking	1-Point Ranking
1. Area	Near	Medium	Far
2. ?	?	?	?
3. ?	?	?	?

Candidate	Criteria			Total	Rank	Ordinal
	Criteria No. 1	Criteria No. 2	Criteria No. 3			
No. 1	1-3 points	1-3 points	1-3 points	3-9 points	3	2
No. 2	1-3 points	1-3 points	1-3 points	3-9 points	1	4
No. 3	1-3 points	1-3 points	1-3 points	3-9 points	4	1
No. 4	1-3 points	1-3 points	1-3 points	3-9 points	2	3

The Candidate with the highest total of Ordinal points is the top candidate.

Scoring Ordinal Points

Trustee	Candidate No. 1	Candidate No. 2	Candidate No. 3	Candidate No. 4
No. 1	4	3	2	1
No. 2	1	2	3	4
No. 3	2	3	1	4
No. 4				
No. 5				
No. 6				
No. 7				
No. 8				
Totals	22	20	17	31