



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Our Mission:

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

Our Vision:

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

Our Motto:

“Small schools make a difference”.

Our Values:

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

Regular Board Meeting 2025/03 A G E N D A

Monday, January 27, 2025 – 6:30 p.m.

Videoconference & Teleconference

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

1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 327 145 286#

Board Chair: Pinky McRae

Director: Will Goodman

Location: Board Office, 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>Trustees</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)										
	OS	TC	VC	A	R		OS	TC	VC	A	R
Brunskill, Dr. Megan						Nesbitt, Jason					
Fairservice, Dan (<i>censure</i>)						Pristanski, Kal					
Jarvis, Allison						Michano, Julie					
Liscomb, Pat						Krause, Zoey (Student)					
McRae, Pinky						Anthony, Miley (Student)					
First Nation Trustee(Vacant)						Kentner, Anna (Student)					

<u>Board Administrators</u>	Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)				
	OS	TC	VC	A	R
Goodman, William: <i>Director of Education</i>					
Leroux, Carole: <i>Superintendent of Education</i>					
Love-Jedruch, Flora: <i>Superintendent of Education</i>					
Marton, Alex: <i>Superintendent of Business</i>					
Balog, Tara: <i>Assistant Superintendent</i>					
Brewster, Annick: <i>Assistant Superintendent</i>					
Harris, Brent: <i>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 & Communications Coordinator</i>					
Zeleny, Lisa: <i>Executive Assistant</i>					

2.0 Regular Meeting Call to Order

That, the Superior-Greenstone DSB Regular Board Meeting on Monday, January 27, 2025, be called to order at _____ p.m.

3.0 Approval of Agenda

That, the agenda for the Superior-Greenstone DSB 2025/03 Regular Board Meeting, January 27, 2025, 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 2025/02: December 2, 2024;

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

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

1. Special Education Advisory Committee November 12, 2024
2. Special Education Advisory Committee December 10, 2024
3. Board Audit Committee December 12, 2024

[\(Attached\)](#)[\(Attached\)](#)[\(Attached\)](#)**6.0 Business Arising Out of the Minutes****7.0 Delegations and/or Presentations****7.1 Showcasing Learning: Technology Enabled Learning & Teaching Presentation Titled: Digital Literacy***(Video Presentation – Will Goodman)***7.2 Excellence in Education: Terrace Bay Public School Presentation Titled: Digital Literacy***(Video presentation –Principal, Amy Buchan)***7.3 Report No. 08****Student Trustee Report: January 2025***(Attached – Student Trustees, Zoey Krause, Miley Anthony & Anna Kentner)***8.0 Reports and Matters for Decision****8.1 Board Committee Reports: (Statutory / Standing / Ad Hoc)****8.1.1 Occupational Health and Safety Committee (OH&SC) Report***(J. Nesbitt/ A. Marton)***8.1.2 Special Education Advisory Committee (SEAC) Report***(M. Brunskill/ F. Love-Jedruch)***8.1.3 Parent Engagement Committee (PEC) Report***(A. Jarvis/ F. Love-Jedruch)***8.1.4 Board Audit Committee Report***(K. Pristanski/ A. Marton)***8.1.4.1 Report No. 09: Report of the Audit Committee –****2023-2024 Audited Financial Statements** [\(Attached\)](#) – K. Pristanski/ B. Harris/ A. Marton

✓ *That, the Superior-Greenstone DSB, having received Report No. 09: Report of the Audit Committee – 2023-2024 Audited Financial Statements:*

- *Approve the 2023-2024 Audited Financial Statements.*
- *Received additional financial reports for information.*

9.0 Reports of the Business / Negotiations Committee

Superintendent of Business: Alex Marton

9.1 Report No. 10:
2024-2025 Interim Financial Report No. 01

(Attached – B. Harris/ A. Marton)

9.2 Report No. 11:
Enrolment Summary - October 2024

(Attached – A. Marton)

10.0 Reports of the Director of Education

Director of Education: William Goodman

10.1 Report No. 12:
Director’s Monthly Report: January 2025

(Attached – W. Goodman)

11.0 Reports of the Education Committee

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

11.2 Report No. 13:
SGDSB Special Education

(Attached – E. Leroux/ Annick Brewster)

12.0 New Business

Board Chair: Pinky McRae

12.1 Code of Conduct Committee
That, the Superior-Greenstone DSB form a Code of Conduct Committee, and appoint Denis Nault, as Chair of the Committee and the following trustees as members.

(P. McRae)

- _____
- _____
- _____
- _____

12.2 Trustee Associations and Other Boards
12.2.1 Public Education Symposium January 24-25, 2025

(P. McRae)

12.3 Trustee Activities

12.4 Ministry Updates for Trustees

(P. McRae/ W. Goodman)

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 Meeting 2025/02:December 2, 2024;

[\(Attached\)](#)

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 2025/03 Regular Board Meeting, Monday, January 27, 2025 adjourn at _____, p.m.

<u>2025 - Board Meetings</u>		
<i>Board Office or Designated Site indicated in schedule. Time 6:30 p.m.</i>		
Monday, February 25, 2025		Monday, March 24, 2025
Monday, April 7, 2025 <i>*Special Board Meeting</i>	Monday, April 28, 2025	Monday, May 26, 2025 <i>*Designate Site: SGDSB Learning Centre</i>
Monday, June 30, 2025	Monday, July 14, 2025	Monday, August 25, 2025
Monday, September 22, 2025 <i>*Designate Site: B.A. Parker Public School</i>	Monday, October 20, 2025	Monday, November 17, 2024 (1:00 p.m.) <i>*Designate Site: Board Office</i>
Monday, December 1, 2025		

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Regular Board Meeting 2025/03

Committee of the Whole Board: Closed Session.

Monday, January 27, 2024

Board Office, 12 Hemlo Drive, Marathon, Ontario

A G E N D A

Board Chair: Pinky McRae

Director: William Goodman

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)
- 3.0 In-Camera (closed) Meeting Minutes
1. Regular Board Meeting 2025/02: December 2, 2024 ([Attached](#))
- 4.0 Report No. IC-03-25 ([Attached](#) – A. Marton)
- 5.0 Report No. IC-04-25 ([Attached](#) – A. Marton)
- 6.0 Business Item A: (A. Marton)
- 7.0 Business Item B: (A. Marton)



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

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“Small schools make a difference”.

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

Regular Board Meeting 2025/02 MINUTES

Monday, December 2, 2024 – 6:30 p.m.

<u>Videoconference & Teleconference</u>	
Microsoft Teams meeting	
1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID: 984 013 917#	

Board Chair: Pinky McRae	Director: Will Goodman
Location: Board Office, 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) 7:25 p.m.

1.0 Roll Call

<u>Trustees</u>	<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. Megan			x			Nesbitt, Jason			x		
Fairservice, Dan (<i>censure</i>)				x		Pristanski, Kal			x		
Jarvis, Allison					x	Michano, Julie	x				
Liscomb, Pat			x			Krause, Zoey (Student)			x		
McRae, Pinky	x					Anthony, Miley (Student)			x		
First Nation Trustee(Vacant)											

<u>Board Administrators</u>	<i>Attendance: On-site (OS); Teleconference (TC); Videoconference (VC); Absent (A); Regrets (R)</i>				
	OS	TC	VC	A	R
Goodman, William: <i>Director of Education</i>	x				
Leroux, Carole: <i>Superintendent of Education</i>	x				
Love-Jedruch, Flora: <i>Superintendent of Education</i>			x		
Marton, Alex: <i>Superintendent of Business</i>			x		
Balog, Tara: <i>Assistant Superintendent</i>					x
Brewster, Annick: <i>Assistant Superintendent</i>			x		
Harris, Brent: <i>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 & Communications Coordinator</i>	x				
Zeleny, Lisa: <i>Executive Assistant</i>					x

Land Acknowledgement

Director Will Goodman provided a land acknowledgement for the Ancestral and Traditional Territories of the Indigenous people on whose lands we gather upon. We recognize and honour the contributions of the Indigenous peoples for they hold the knowledge, traditions, and history of the land.

2.0 Regular Meeting Call to Order**15/25**

Moved by: Trustee J. Michano

Second: Trustee J. Nesbitt

That, the Superior-Greenstone DSB Regular Board Meeting on Monday, December 2, 2024, be called to order at 6:32 p.m.

Carried**3.0 Approval of Agenda****16/25**

Moved by: Trustee K. Pristanski

Second: Trustee P. Liscomb

That, the agenda for the Superior-Greenstone DSB 2025/02 Regular Board Meeting, December 2, 2024, be accepted and approved.

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

There were no disclosures of interest provided at this time.

5.0 Indigenous Student Trustee Appointment**5.1 2024-2026 Indigenous Student Trustee Appointment****17/25**

Moved by: Trustee J. Michano

Second: Trustee P. Liscomb

✓ **That**, the Superior-Greenstone DSB accept the appointment of Anna Kentner from Lake Superior High School to serve as the 2024-2026 Indigenous Student Trustee, effective for the period December 2, 2024 to July 31, 2026.

Carried**5.2 Oath of Office: 2024-2026 Indigenous Student Trustee Appointment**

Anna Kentner completed her Oath of Office and expressed her gratitude for the new position as Indigenous Student Trustee.

6.0 Minutes: Board Meetings and Board Committee Meetings**6.1 Board Meeting Minutes****18/25**

Moved by: Trustee J. Nesbitt

Second: Trustee J. Michano

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

1. Organizational /Regular Board Meeting 2025/01: November 18, 2024;

Carried**6.2 Board Committee Meeting Minutes****6.2.1 Committee Meeting Minutes****19/25**

Moved by: Trustee P. Liscomb

Second: Trustee M. Brunskill

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

1. Special Education Advisory Committee October 8, 2024
2. Indigenous Education Advisory Committee May 22, 2024

Carried

6.2.2 Board Policy Review Committee: November 26, 2024

20/25

Moved by: Trustee J. Michano

Second: Trustee M. Brunskill

That, the Board accepts the recommendations outlined in the Board Policy Review Committee minutes of November 26, 2024 and approves as reviewed:

- P – 719 Accessibility
- P – 412 Public Access to Defibrillators
- P – 720 Workplace Violence
- P – 204 Trustee Associations
- P – 205 Cooperation with Other Boards
- P – 209 Agendas
- P – 503 Interviewing Students
- P – 521 Community Involvement Activities (REDUNDANT)
- P – 606 Home/Hospital Instruction
- P – 708 Community Service

to be posted to the Board website with an implementation date of December 3, 2024, and all of which shall supersede any previous policies.

Carried

7.0 Business Arising Out of the Minutes

Nil.

8.0 Delegations and/or Presentations

8.1 Showcasing Learning: Dorion Public School - Outdoor Learning

Director Will Goodman provided an introduction to the video that was prepared by Principal Jennifer Rissanen to showcase the outdoor learning the JK/Grade 1 class participate in at Dorion Public School.

8.2 Excellence in Education: Marjorie Mills Public School - Community Partnerships for Land-Based Learning

Principal Kristan McMahon prepared a prerecorded video presentation that showcased the Community Partnerships and land-based learning that is taking place within the Marjorie Mills Public School.

8.3 Report No. 03: Student Trustee Report: November 2024

Student Trustees Miley Anthony and Zoey Krause provided a review of the highlights from their report, including the OSTA-AECO conference they attended in November.

9.0 Reports and Matters for Decision

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

9.1.1 Special Education Advisory Committee (SEAC) Report

Trustee Brunskill provided a review of the agenda topics covered at the November 12th SEAC meeting. The next meeting is scheduled for December 10, 2024.

9.1.2 Indigenous Education Advisory Committee Report

Board Chair Pinky McRae provided a brief update of the meeting that was held in Pays Plat First Nation on November 5, 2024. The next meeting is scheduled for February 18, 2025, in Red Rock. The Director advised that two nominations have been received from First Nation communities for the vacant role of First Nation Trustee. The communities will be sent a letter to advise them of the nominations received and request for endorsement of the process they would like to have implemented to move forward with the appointment.

9.1.3 Board Policy Review Committee (BPRC) Report

The Director provided a review of the November 26, 2024, Board Policy Review Committee Meeting. She advised that the 2024-2025 Policy Review Workplan has been completed and therefore the February 4, 2025, meeting will be the final meeting required within this current school year.

11.0 Reports of the Business / Negotiations Committee

Superintendent of Business: Alex Marton

10.1 Report No. 04: Legal Representation 2023-2024

Superintendent of Business Alex Marton provided a review of the report that outlined the expenses incurred in 2023-2024 for legal representation. The report is provided annually as per Policy 713.

11.0 Reports of the Director of Education

Director of Education: William Goodman

11.1 Report No. 05: Financial Report for Code of Conduct

The Director provided a review of the report that outlined the financial costs to date that have been inquired regarding the Trustee Code of Conduct breaches.

11.2 Report No. 06: Director's Monthly Report: November 2024

The Director discussed the importance of the monthly theme that is highlighted as part of the November 2024 Director's Monthly Report.

11.3 2023/2024 Director's Annual Report

The Director of Education Will Goodman provided a review of the 2023/2024 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.

11.4 Authorization for Closing of Schools

The Director provided a verbal report of the request for an annual resolution to provide authority to the Director, in consultation with the Board Chair, or designate, to temporarily close a school for any safety matter that may arise, such as service disruption, weather, etc.

21/25

Moved by: Trustee J. Michano

Second: Trustee J. Nesbitt

That, the Superior-Greenstone DSB authorize the Director of Education, in consultation with the Chair, or designate, to close one or more schools, if necessary, to protect the safety of students and/or staff in accordance with its duties under provincial law.

Carried

12.0 Reports of the Education Committee

Superintendent of Education: Carole Leroux

Superintendent of Education: Flora Love-Jedruch

Assistant Superintendent: Tara Balog

Assistant Superintendent: Annick Brewster

Nil.

13.0 New Business

Board Chair: Pinky McRae

13.1 Trustee Fairservice Request for Reconsideration

As per our code of conduct, Trustee fairservice was provided with formal written notice on November 15th, 2024, that he was found in breach of the SGDSB Code of Conduct on two grounds under the formal written complaint filed on September 16th, 2024.

He was provided with 7 business days to make a written submission to the Board in respect to the determination or sanctions by November 26th. A response to the correspondence was received and upon review, the Trustees determined that the communication did not include a formal request for a reconsideration. Therefore, Director Goodman will proceed with the development of the professional development plan for Trustee Fairservice, to be presented at a future meeting.

- 13.2 Report No. 07: Trustee Board Meeting Evaluation Summary 2024
The Board Chair expressed gratitude to Trustees for their completion of the annual evaluation summary for the 2024 board meetings. The Trustees concluded that they wish to continue with the annual review process.
- 13.3 Trustee Associations and Other Boards
13.3.1 Reminder: Public Education Symposium January 24-25, 2025
The Board Chair issued a reminder to Trustees that the deadline to register is December 20, 2024. Trustees interested in attending the Symposium, are requested to contact the Executive Assistant for registration.
- 13.4 Trustee Activities
Nil.
- 13.5 Ministry Updates for Trustees
The Superintendent of Education shared information regarding recent Ministry of Education updates. The group discussed the various areas where additional advocacy is recommended.
- 13.6 Future Board Meeting Agenda Items
The Board Chair reminded Trustees to send any agenda items for the January Regular Board meeting to her attention or Director Will Goodman.
- 14.0 Notice of Motion**
Nil.
- 15.0 Observer Comments**
Nil.

PART II: Committee of the Whole Board	Section (B) In-Camera: – (closed to public) 7:25 P.M.
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16.0 Committee of the Whole Board (In-Camera Closed)

16.1 Agenda: Committee of the Whole Board – Closed

22/25

Moved by: Trustee J. Michano Second: Trustee M. Brunskill

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

Carried

16.2 Rise and Report from Closed Session

23/25

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

That, the Superior-Greenstone DSB rise and report from the Committee of the Whole Board Section B (Closed Session) at 8:03 p.m. and that this portion be open to the public.

Carried

17.0 Report of the Committee of the Whole Closed Section B

17.1 **24/25**

Moved by: Trustee J. Nesbitt Second: Trustee M. Brunskill

That, the Superior-Greenstone DSB Committee of the Whole, In-Camera Section B (Closed) Reports be adopted, including the confidential minutes from the meeting held as:

1. Organizational/ Regular Board Meeting 2025/01:November 18, 2024;

Carried

17.2 Other Recommendations from Committee of the Whole Closed Session

17.2.1 **25/25**

Moved by: *Trustee J. Michano* Second: *Trustee K. Pristanski*
 That the Superior-Greenstone DSB, having received Report No. IC-01-25, approves the requested carryover and payout of unused 2024 vacation days for Senior Administration.
Carried

17.2.2 **26/25**

Moved by: *Trustee K. Pristanski* Second: *Trustee J. Michano*
 That the Superior-Greenstone DSB, having received Report No. IC-02-24, approve the restructuring and recommendations as per Cornerstones Management Solutions Ltd.
Carried

18.0 Adjournment

27/25

Moved by: *Trustee M. Brunskill* Second: *Trustee J. Nesbitt*
That, the Superior-Greenstone DSB 2025/02 Regular Board Meeting, Monday, December 2, 2024 adjourn at 8:05, p.m.
Carried

<u>2025 - Board Meetings</u>		
<i>Board Office or Designated Site indicated in schedule. Time 6:30 p.m.</i>		
Monday, January 27, 2025	Monday, February 25, 2025	Monday, March 24, 2025
Monday, April 7, 2025 <i>*Special Board Meeting</i>	Monday, April 28, 2025	Monday, May 26, 2025 <i>*Designate Site: SGDSB Learning Centre</i>
Monday, June 30, 2025	Monday, July 14, 2025	Monday, August 25, 2025
Monday, September 22, 2025 <i>*Designate Site: B.A. Parker Public School</i>	Monday, October 20, 2025	Monday, November 17, 20245 (1:00 p.m.) <i>*Designate Site: Board Office</i>
Monday, December 1, 2025		

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Regular Board Meeting 2025/02

Committee of the Whole Board: Closed Session.

Monday, December 2, 2024

Board Office, 12 Hemlo Drive, Marathon, Ontario

TOPICS

Board Chair: <i>Pinky McRae</i>	Director: <i>William Goodman</i>
<i>Location: Videoconference & Teleconference</i>	<i>Recorder: G. Christianson</i>

PART II: Committee of Whole Board – Closed	<i>Section (B): In-Camera 7:25 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. *Organizational/ Regular Board Meeting 2025/01: November 18, 2024*
- 4.0 Report No. IC-01-25:
- 5.0 Report No. IC-02-25:

Regular Board Meeting 2025-02

Monday, December 2, 2024

MINUTES

APPROVED THIS _____ DAY OF _____, 2024

SECRETARY

CHAIR



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD Special Education Advisory Committee

November 12, 2024 @ 3:00 pm.

Videoconference & Teleconference

Microsoft Teams meeting
Meeting ID: 255 406 010 381

Join on your computer, mobile app or room device

Or call in (audio only)

Canada, Thunder Bay,
Phone Conference ID:

MINUTES					
Voting Members (3/6)	OS	TC	VC	A	R
BRAKE-WELDON, Brandy: <i>Dilico (Chair)</i>				X	
ZAPPITELLI, Sheila: <i>Superior Greenstone Association for Community Living (Vice Chair)</i>		X			
DAVIES, Candace: <i>North of Superior Counseling Programs</i>				X	
STACH, Andrea: <i>George Jeffrey Children's Centre</i>			X		
MICHANO, Julie: <i>Trustee</i>				X	
BRUNSKILL, Megen: <i>Trustee</i>			X		
Alternate Members	OS	TC	VC	A	R
TROLLEY, Lana: <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	
Resource Members	OS	TC	VC	A	R
McRAE, Pinky: <i>Board Chair</i>					X
GOODMAN, Will: <i>Director of Education</i>					X
LOVE, Flora: <i>Superintendent of Education (Director Designate)</i>			X		
LEROUX, Carole: <i>Superintendent of Education</i>					X
BALOG, Tara: <i>Assistant Superintendent</i>					X
BREWSTER, Annick: <i>Assistant Superintendent, School Effectiveness</i>			X		
RENAUD, Deana: <i>Mental Health Manager</i>			X		
BIANCO, Melissa: <i>Team Lead, Positive Behaviour Support</i>			X		
LEROUX, Erik: <i>System Principal of Learning for All</i>			X		
ANTHONY, Miley: <i>Student Trustee</i>				X	
KRAUSE, Zoey: <i>Student Trustee</i>				X	
ZELENY, Lisa: <i>Executive Assistant</i>			X		

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

Monique Brownlee attended via teams

Land Acknowledgement:		Erik Leroux provided the Land Acknowledgement.
1.0	Call to Order: 3:05	E. Leroux opened the meeting and welcomed everyone
2.0	Approval of Minutes from October 8, 2024	
<i>Moved by: Trustee Brunskill</i>		<i>Second: A. Stach</i>
✓ That , the minutes for the Superior-Greenstone DSB Special Education Advisory Committee meeting dated October 8, 2024 , be accepted and approved. <i>Carried.</i>		
3.0	Additions to the Agenda:	
	Nil.	
4.0	Business Arising from Minutes:	
	Nil.	
5.0	Agenda Items:	Host
	5.1	Standing Agenda Item: Update from SEAC Community Member E. Leroux opened the floor for member updates. There were no agency updates at this time.
	5.2	Strength Based Strategies for Challenges at School Loretta Lemon presented the power point presentation as attached in the agenda package by summarizing the following: <ul style="list-style-type: none"> • Learning Objectives- there are six Learning Objectives: explain identify, analyze, define, explore and learn. • Diversity of Indigenous Culture • Indigenous History and Culture as Context • Trauma and Adverse Childhood Experiences • Understanding Behaviour • What is Challenging Behaviour? • Challenging Behaviour • Preventative Strategies (Strength-Based) • Strengths-Based Teaching Approach • Strengths-Based Teaching Strategies <p>Some key points include:</p> <ul style="list-style-type: none"> • there are more than 600 distinct Indigenous nations across North America. However, as a society, we tend to lump all indigenous people into one of three groups: First Nation, Inuit and Metis. The languages alone, there are more than 60 indigenous languages falling into 12 language groups. “Pan-indigenous” refers to painting all indigenous people with the same brush. All have experienced the destructive nature of colonization. • Canada’s present day Welfare system has not changed much since the sixties: 7.7% of Canadian children are Indigenous , yet 52.2% of children in foster are Indigenous. • There is a significant gap in funding and quality of services delivered to Indigenous peoples in Canada • The revitalization of language has shown improved academic performance, social development, and better mental health. • Adverse Childhood Experiences ae traumatic events in childhood that can affect the brain, body, and behaviour.

	<ul style="list-style-type: none"> • Behaviour can be public (what others see and hear) or private (thoughts and feelings) • What is Challenging Behaviour? <i>In an Indigenous conception of ‘wrongdoing,’ behavioural challenges did not immediately mean someone is bad, and should be punished, but rather viewed the challenges as ‘misbehaviour that requires teaching or an illness which requires healing.’ (Ross, 1996. P.5)</i> • Disorders that contribute to challenging behaviours are Neurodevelopmental Disabilities: ADHS, FASD, ASD, OCD, Intellectual Disability....) Disruptive Behavioural Disorders (ODD, Conduct disorder, and antisocial personality disorder) • Mental Health challenges can lead to challenging behaviour: some warning signs may include change in eating habits, sleep disturbances, giving away possessions to hurting oneself. • Creating nurturing environments and being aware of and recognizing triggers all contribute to the prevention of challenging behaviour. • Strengths-Bae Teaching Approach highlights the talents and strengths, rather than the deficits or weaknesses. Focuses on positive behaviour. • There are five strengths-based teaching strategies: targeted recognitions, skills coaching, building momentum, point & level systems and restorative practices. • Shkaabe Makwa Resource Share - Shkaabe Makwa - Strength-Based Strategies for Schools.docx <p>We will be sharing the information with Special Education Teachers and Principals to be shared with their staff.</p> <p>E. Leroux opened the floor for questions and comments.</p> <p>Trustee Brunskill thanked L. Lemon for the presentation and asked from an accountability standpoint is there is an expectation for staff to take trauma informed education? Trustee Brunskill is excited to bring back the information heard here today and the universal design/approach would benefit all students.</p> <p>Director designate, Flora Love, addressed the question. SGDSB has a goal of 25% of our teaching staff to have Trauma informed training this which aligns with our strategic plan.</p> <p>Deana Renaud added there was a PD session previously done with secretaries last year and historically training has been provided over the last few years. The plan is to roll out training in January 2025.</p> <p>A. Stach also thanked L. Lemon for the summarization. There is a connection between George Jeffrey with the new guidelines using the same approach as Superior-Greenstone District School Board.</p>
<p>5.3</p>	<p>OAP Project: Support for Children and Youth with Autism and Families in Greenstone Region</p> <p>Melissa Bianco summarized the report as attached in the agenda package.</p> <p>M. Bianco team also participated in the two-day session that L. Lemon attended. The information sessions were well received by staff. .</p>

	<p>M. Bianco announced The Ontario Autism Program (OAP) Innovation Grant proposal was submitted by Superior Life Skills in partnership and support of the school boards and First Nation communities (Engagement Framework).</p> <p>The grant will support students and youth in the Greenstone area, engaging students at a multi-level capacity in community, home and school. We needed to think outside the box to our locations and communities and we are doing this collaboratively by working together making this decision.</p> <p>The goal is to build local capacity to support children and youth with autism, and their families, specifically in the following areas: offer professional development for potential respite workers to support families, support student registration and attendance barriers, support transitions into school.</p> <p>.</p> <p>What does it look like</p> <ul style="list-style-type: none"> • Organized by superior Life Skills and will involve a committee that includes representation from families, communities, and schools. • SLS consultant in communities to provide direct support (September – March) • Support families in making connection to available resources (OAP, resources) • Collaborate with Boards in relation to transitions and attendance supports. <p><i>Next Steps:</i> participate as part of committee, continue to collaborate with Superior Life Skills, report back to board and committees on progress in March (SEAC, FNAC)</p> <p>E. Leroux opened the floor for questions for Melissa.</p> <p>Trustee Brunskill extended gratitude and excitement for all the work happening within our teams.</p> <p>S. Zappitelli echoed same sentiments. S. Zappitelli provided an additional resource. Dr. Elia Vecchione out of Vermont.</p> <p>Dr. Elia Vecchione is the founder and clinical director of the Francis Foundation, a private non-profit that serves people with extremely challenging behavior. He is also the co-founder of the Vermont Crisis Intervention Network, the only statewide crisis service for people with developmental disabilities in the country, as well as the founder of the Francis Foundation Learning Center, a school that served children and adolescents with traumatic histories and unmanageable behavior. Dr. Vecchione currently directs clinical services of the Francis Foundation, serves as the director of Amici Associates, and provides therapy, consultation, and training to people who suffer from, or support people with, challenging behavior. In addition, “Al” is a devoted son, husband to an enduring and wonderful wife, proud father of two sons and daughters, and spectacularly enamored grandfather of three grandsons. Al is fortunate enough to be living the Italian hippie dream come true in Duxbury, Vermont, surrounded by family, friends, food, and nature.</p> <p>Link: https://tamingthetigervt.com/</p>
<p>5.4</p>	<p>MDT Report: Update E. Leroux provided the following MDT Report update as attached in the agenda package.</p>

SEA – Special Education Allocation – we have updated our SEA Guide to reflect recent changes made by the Ministry regarding funding, processes, and the terminology for equipment supporting students with special needs.

The ‘Special Equipment Amount’(SEA) has been renamed to ‘Special Equipment Allocation.’ Some examples of equipment may be, computers, sensory tools, beds, any equipment recommended by a professional for a student’s unique needs.

All SEA equipment will now be stored centrally at the SG Learning Center in Red Rock for better tracking and to ensure better management and accountability.

Some key changes for the 2024-2025 school year. The new approach was developed following a review and feedback from education sector partners across the province.

The goals for the changes are to meet the evolving needs of students and reduce administrative burdens, and provide more flexibility to school boards, in using the funding to address local needs.

The funding structure is now part of the Special Education Fund (SEF), which was previously known as the Special Education Grant (SEG) and is included in the Core Education Funding (formerly known as the Grants for Student Needs or GSN).

The SEA funding will be distributed as follows:

Base Amount: A flat rate of \$200,000 for all boards.

Per Pupil Amount: \$ 51.10 per student based on the board’s average daily enrolment.

Removing Barriers – Lake Superior High School and Geraldton Composite High School are working closely with Dr. Shelley Moore to enhance student success by removing barriers in achievement. Through the principals of Universal Design for Learning, they are implementing strategies for fostering inclusion in regular classrooms. The approach builds on students’ strengths, interests, and not their exceptionalities or backgrounds.

Schools have been busy getting IEP’s completed and sent home to families. Schools have 30 days from the beginning of the school year. All schools have sent home their IEP’s. The Multidisciplinary Team (MDT) is now involved has a say in a student’s plan and modifications for a student as modifications remove pathways for students in later years.

MDT will attend IPRC meetings and represent the board at the meetings with parents/caregivers, agencies and school.

Erik shared graphs on screen for IEP data.

Superior-Greenstone has 1395 students

Students with IEP’s : 418 or 30%

Students identified by IPRC: 263 or 19%

Students who are not identified: 155 or 11%

Student who identify as FNMI with IEP’s: 211 or 50.4%

Primary Exceptionality – see graph in report.

On October 18, 11 staff came together for annual recertification in BMST training. The group included special education teachers, administrators, teachers at elementary and secondary, and PBS team.

E. Leroux announced Kristen Stansell resignation. Kristen was a part of the team for last 3 years. K. Stansell accepted a position with Matawa Education and Care Center in Thunder Bay. This leaves a vacancy on the team. An update will occur once position has been filled.



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

December 10, 2024 @ 3:00 pm.

Videoconference & Teleconference

Microsoft Teams meeting
Click here to join the meeting
Meeting ID:

**Join on your computer, mobile app or room device
Or call in (audio only)**
Canada, Thunder Bay,
Phone Conference ID:

MINUTES

Voting Members (3/7)	OS	TC	VC	A	R
BRAKE-WELDON, Brandy: <i>Dilico (Chair)</i>			X		
ZAPPITELLI, Sheila: <i>Superior Greenstone Association for Community Living (Vice Chair)</i>			X		
DAVIES, Candice: <i>North of Superior Counseling Programs</i>				X	
STACH, Andrea: <i>George Jeffrey Children's Centre</i>			X		
MICHANO, Julie: <i>Trustee</i>				X	
BRUNSKILL, Megen: <i>Trustee</i>			X		

Alternate Members	OS	TC	VC	A	R
TROLLY, Lana: <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		

Resource Members	OS	TC	VC	A	R
McRAE, Pinky: <i>Board Chair</i>					X
GOODMAN, Will: <i>Director of Education</i>					X
LOVE, Flora: <i>Superintendent of Education</i>			X		
LEROUX, Carole: <i>Superintendent of Education</i>			X		
BALOG, Tara: <i>Assistant Superintendent</i>					X
BREWSTER, Annick: <i>Assistant Superintendent, School Effectiveness</i>			X		
RENAUD, Deana: <i>Mental Health Manager</i>					X
BIANCO, Melissa: <i>Team Lead, Positive Behaviour Support</i>			X		
LEROUX, Erik: <i>System Principal of Learning for All</i>			X		
ANTHONY, Miley: <i>Student Trustee</i>				X	
KRAUSE, Zoey: <i>Student Trustee</i>				X	
ZELENY, Lisa: <i>Executive Assistant</i>			X		

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

Kellie Wrigley, Monique Brownlee, Kyle Thomson on Teams

Land Acknowledgement:	Andrea Stach	
1.0	Call to Order: 3:04	
2.0	Approval of Minutes from November 12, 2024	
<p><i>Moved by: Trustee Brunskill Second: S. Zappitelli</i> ✓ That, the minutes for the Superior-Greenstone DSB Special Education Advisory Committee meeting dated November 12, 2024, be accepted and approved. <i>Carried.</i></p>		
3.0	Additions to the Agenda:	
	Nil.	
4.0	Business Arising from Minutes:	
	Nil.	
5.0	Agenda Items:	
	5.1	<p>Standing Agenda Item: Update from SEAC Community Member</p> <p>Sheila Zappitelli provided the following agency update. The agency is close to full staffing compliment in Geraldton. There is currently only one full-time vacancy as opposed to the seven that were previously vacant.</p> <p>Andrea Stach provided the following agency update. The agency has secured coverage with private providers for speech therapy. Each person provides an in person visit and one virtual visit. Connected with 5 families. Have a new OT started in Sept will be covering Nipigon and Greenstone in January 2025.</p> <p>Brandy Brake-Weldon provided the following agency update. Dilico has full capacity staffing for mental health in the Greenstone area with six in total. Unfortunately, the agency is unable to currently secure a counselor for the Nipigon and North Shore area. The Agency has hired a grief counselor from Thunder Bay with and will have them travel the North Shore to support families.</p>
	5.2	<p>Positive Behaviour Support: Report</p> <p>Positive Behaviour Support Lead, Melissa Bianco, presented the report as attached in the agenda package. The goal is to provide the committee with a brief overview with how Behaviour Support workers support in Superior-Greenstone School Board.</p> <p>The PBS vision to always use the MYSP as a guiding plan with our course of what we are doing. The 3 pillars: Building Inclusive Community, Fostering Wellbeing, and Finding Joy in Learning; align with our commitment of fostering inclusive, equitable and opportunities in our communities.</p> <p>M. Bianco touched on the history of supports. In 2007 the Ministry of Education issued a directive to school boards (PPM 140) to ensure methods of Applied Behaviour Analysis (ABA) was available. At SGDSB this involved hiring non-teaching support staff professionals to meet these expectations and best support student regulation and engagement.</p> <p>Policy/Program Memorandum140 Education in Ontario: policy and program direction ontario.ca</p> <p>M. Bianco summarized where PBS fits in, the level of risk when ABA is required and when it is not, how to build capacity promoting student growth with theory to practice, who the PBS Team is, and the 2024-2025 System Goals.</p> <p>The floor was open for questions. K. Wrigley, RRIB Education Officer had a question on Behavior Success Plans- who can we tap into to collaborate with and how are we collaborating with knowledge</p>

	<p>keepers and community and what culturally respective plans look like. in terms of a goal what does that look like.</p> <p>M. Bianco and E. Leroux addressed K. Wrigley questions.</p> <p>S. Zappitelli commended the school for their commitment to unmet needs and work being done at the school level.</p> <p>If you have any additional questions or would like more information, please reach out to Melissa Bianco at mebianco@sgdsb.on.ca</p>
<p>5.3</p>	<p>Transitions Planning: Supporting Transitions for Students with Special Needs</p> <p>Student Success Lead, Kyle Thomson, presented his power point presentation as attached in the agenda package.</p> <p>The purpose for transition planning is to establish requirements for transition plans for students with special education needs (K-12) to support resiliency, well-being, and student achievement.</p> <p>Key Requirements for transition plans include students will have an Individual Education Plan (IEP) upon entry to school, transition plans will be done when moving from school to school, between grades, from one program area or subject to another or moving from an outside agency/facility to a school; from elementary to secondary school or secondary to the next pathway.</p> <p>The transition plans are created in consultation with parents/caregivers, students, postsecondary institutions, and community agencies as needed and must address physical, emotional and learning needs as well as goals, actions, roles/responsibilities and timelines. The plans are stored in the Ontario Student Record (OSR).</p> <p>The floor was opened for questions.</p>
<p>5.4</p>	<p>Adverse Childhood Experiences and Trauma Informed Practice in Education & Mental Health</p> <p>E. Leroux presented Deana Renaud, Mental Health Manager video presentation on Trauma Informed Practice. The power point presentation was played for members. Members can reach out to D. Renaud with questions or comments.</p> <p>The power point provided the following information:</p> <p>Psychological Trauma is an emotional response caused by severe distressing events where there is imminent threat to safety-such as bodily injury, sexual violence, or other threats to the life of the subject or their loved ones. When we go through trauma, our brains don't function like they normally do.</p> <p>Developmental Trauma is when a child is exposed to overwhelming and ongoing stress resulting from exposure to traumatic experiences. The exposure is persistent and there is no interventions.</p> <p>Adverse Childhood Experiences (ACE's) Are potentially traumatic events that occur in childhood (0-17) such as Experiencing violence, abuse, or neglect; witnessing violence in the home and having a family Member attempt or die by suicide.</p> <p>The presentation included information on the truth about ACES, what they are, possible risk outcomes and Adverse Childhood Experiences (ACE) versus Benevolent Childhood Experiences (BCE)</p>

	<p>Behaviour: Lack of physical activity, smoking, alcoholism, drug use, missed work. Physical and mental health: severe obesity, diabetes, depression, Suicide attempts, STD’s, Heart Disease, Cancer, Stroke, COPD, broken bones.</p> <p>What helps children heal? Time, patience, commitment, unconditional regard, being safe and feeling safe, calming the midbrain support with regulation, grounding and soothing through non-verbal, sensory means, decoding behavior, routines, and rituals, teach to brain/emotional age.</p> <p>Trauma Informed: Much of what we need in schools already exists: nutrition programs, in school counselling services, Mental health education, and Board wide initiative and professional development. All school staff need to be involved in learning and reflection process. Leaders must create safe environments for for adults to share and reflect high quality, culturally relevant instruction that genuinely engage students</p> <p>Bad things can happen AND we need to support students positionally in seeing life outside of trauma and negative life experience, to build identity and strengths OUTSIDE of negative experiences.</p> <p>K.Wrigley had the following comment and question. At the secondary level supports in term of mental health are available predominantly at the secondary level, how can we support students at the elementary level and is there the option of hiring Child and Youth Workers for all elementary schools.</p> <p>Superintendent Flora Love addressed K. Wrigley inquiry and a short discussion occurred stating the largest challenge for supports at the elementary level is recruitment and retention, however, discussions persist.</p>	
6.0	Correspondence:	
	<p>Superintendent Love addressed the correspondence from Limestone District School Board with regards to raising concerns on training for new teachers in special education.</p> <p>B. Brake-Weldon requested the letter be reattached for discussion at our January 14, 2025 SEAC meeting to have Director Goodman speak to it.</p>	
7.0	New Business:	
	Nil.	
8.0	Information Items:	
	Nil.	
9.0	Agenda Items Next meeting Date/Time/Venue: January 14, 2025 @ 3:00 pm	
10.0	Adjournment:	
	<p><i>Moved by: A. Stach Second: S. Zappitelli</i></p> <p>✓ That, the Superior-Greystone DSB Special Education Advisory Committee Meeting on Tuesday December 10, 2024 adjourn at 3:56.</p> <p><i>Carried.</i></p>	



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Audit Committee Meeting

Tuesday, October 3, 2024, at 6:30 p.m.

MINUTES

Videoconference & Teleconference
 Microsoft Teams meeting -
 1 – 8 0 7 – 7 0 1 – 5 9 8 0 Conference ID:

Chairperson: *Trustee Kal Pristanski* **Superintendent of Business:** *Alex Marton*
Location: Videoconference & Teleconference *Recorder: L. Zeleny*

1.0 Roll Call

<u>Members</u>	<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		
<u>Board Administration</u>							OS	TC	VC	A	R
Alex Marton: <i>Superintendent of Business</i>									X		
Will Goodman: <i>Director of Education</i>									X		
Brent Harris: <i>Manager of Financial Services</i>									X		
Lisa Zeleny: <i>Executive Assistant</i>									X		
<u>Internal Auditors</u>							OS	TC	VC	A	R
Kris Mauro, <i>Regional Internal Audit Manager</i>									X		
Paul Agostino, <i>Internal Auditor</i>									X		
<u>External Auditors</u>											
Trevor Ferguson, <i>Partner, Deloitte</i>											X
Heather LaPlante, <i>Audit Manager Deloitte</i>											X

2.0 Approval of Agenda

Mover: *Trustee Jarvis* **Second:** *D. Sitch*
That the agenda for the Audit Committee meeting of October 3, 2024 be accepted and approved.

3.0 Disclosures of interest re: Open Session

No disclosures of interest at this time.

4.0 Approval of Minutes

4.1 Minutes of Audit Committee Meeting: June 5, 2024
Mover: *Trustee Jarvis* **Second:** *D. Sitch*
That the minutes for the Audit Committee meeting of June 5, 2024 be accepted and approved as presented.

Carried.

5.0 Audit Committee

5.1 2023-2024 Audit Committee Annual Reports to the Board and Ministry of Education

Mover: K. Green **Second:** Trustee Jarvis

That, the Superior-Greenstone DSB Audit Committee approves the Annual Reports to the Board and Ministry of Education as presented. Carried.

5.2 2024-2025 Audit Committee Self-Assessment

5.2.1 Audit Committee Self-Assessment Form

A.Marton notified members, the Audit Committee Self-Assessment will be sent individually to the members in accordance to 106. A. Marton requested completed assessments to be returned to Lisa Zeleny at lzeleny@sgdsb.on.ca no later than November 30, 2024. Feedback and next steps will be brought forth at our December 12, 2024, meeting.

5.3 2024-2025 Audit Committee Terms of Reference

A.Marton presented the Terms of Reference as is and has no recommendations at this time. Members are encouraged to review the Terms of Reference. No motion required at this time as there are no changes.

5.4 Audit Committee Queries to Management

A.Marton addressed the two queries to Management which focused on fraud. There are constant assessments on fraud and risk. A.Marton is confident that appropriate policies and processes are in place for the prevention of fraud. Historically we have steps in place with signing of cheques. No one can approve payments themselves; two authorized signing members signatures are required. External Auditors review all banks across the region and if there a specific risk, we have the internal audit team if there are concerns. If there are internal allegations of fraud, we follow our guidelines and investigate the accordingly, following lines of communication. This may follow our Whistleblower Policy 726.

If there are external allegations of fraud, the Audit Committee will be notified, and Senior Team would be involved. Although, A. Marton is confident we have strong firewalls and processes in place to avoid fraud.

6.0 Internal Audit

6.1 Internal Audit Department Update

Kris Mauro, Regional Internal Audit Manager congratulated W.Goodman on his appointment to Director of Education.

K. Mauro provided the following internal audit update. The audits from 2023-2024 year, reporting one of two planned engagements were completed. The Staffing, Recruiting and Retaining Talent was completed in June and was a good audit. The Student Health, Safety & Well-Being experienced a delay in starting the audit due to scheduling conflicts throughout the summer. A meeting with Annick Brewster has taken place to make progress.

There are two audits planned for 2024-2025 year: Funding and Training and Competence. and one incomplete audit is rolling into the same school year.

Chair Pristanski brought forth concerns and questions about the announcement of a new elementary French school in Marathon.

There was a discussion around the possibility of losing students and funding with the announcement and if the Ministry would share information on future plans for more French schools in our area.

K. Mauro addressed the Ministry question stating it is unknown if the Ministry would share this information, however K. Mauro will reach out to the Ministry to see if there is information on more French schools.

A. Marton addressed the question of funding.

Trustee Jarvis questioned if the Board is willing to do three audits in one term as it seems each year there is one audit that is incomplete.

K. Mauro addressed Trustee Jarvis question and concern on audit scheduling.

P. McRae added the audit with summer scheduling conflicts can the audit be schedule during another time and not in the summer.

K. Mauro responded for the most part school boards do not want to start the year off with an audit. It is challenging to schedule audits across 8 school boards, depending on the scope and who we need to contact; we schedule accordingly.

A discussion occurred regarding compensation with A. Marton addressing the question from Chair Pristanski.

6.2 SGDSB Audit Follow-Up Data Tracking Database

K. Mauro presented the Data Tracking for outstanding observations as attached in the agenda package as requested by Chair Pristanski. The tracking sheet monitors observations overtime. There is sub heading new observation from most recent from June. Ongoing Observation show 18. Audit observation addressed (11) – include those that we could close out, follow-up on. Once they are addressed, they will show up in addressed.

A discussion occurred regarding the process of outstanding observations and how it works. and confident outstanding observations will be closed out in a timely manner moving forward.

Chair Pristanski would like to see completed observations on the report. .

Trustee Jarvis thanked K. Mauro for the visual breakdown on the observations, adding a decrease of 2020 observations will be good, and it is a great tracking tool which will benefit the board the committee.

K. Mauro agreed a visual is best and one will be provided at each meeting. The new software that maintains observations with the 2023-2024 observations are being tracked in audit board; however, older ones cannot be tracked.

7.0 Standing Items

7.1 Legal Matters

No legal matters at this time.

7.2 In-Camera Meeting (Only if required) no in camera

No in-camera meeting required at this time.

8.0 Future Meeting Dates

- December 12, 2024
- June 12, 2025 (*tentative*)
- October 2, 2025 (*tentative*)
- December 11, 2025 (*tentative*)

9.0 Adjournment

Mover: Trustee Jarvis **Second:** D. Sitch

that the Audit Committee meeting of October 3, 2024, adjourn at 7:11 p.m.

Carried.

**SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD****Report No.: 08****Date:** January 27, 2025**TO:** Chair and Members of the
Superior-Greenstone District School Board**FROM:** Zoey Krause, Miley Anthony, Anna Kentner**SUBJECT:** Student Trustee Report January 2025**STRATEGIC****PRIORITY:** Culture of high Expectations and Inclusivity, Meaningful Community Connections & Partnerships, and Joy in Learning and Teaching**Background Information**

In December, Student Trustee Miley actively participated in a virtual meeting hosted by the Ontario Student Trustees' Association (OSTA), where the focus was on the Advocacy Interest Group (AIG) for Student Well-Being. This meeting provided a valuable platform for discussing key issues related to student well-being and initiating a variety of projects aimed at addressing these concerns. Miley was able to engage with other student leaders, share ideas, and collaborate on strategies that could positively impact students across the province. Moving forward, Miley remains committed to staying involved with this group, ensuring that she continues to learn and bring back relevant insights that will help shape her advocacy work and inform future plans within the board.

In addition to Miley's participation, another significant event took place in December with the election and official swearing-in of Anna as the first Indigenous Student Trustee for the Superior-Greenstone District School Board (SGDSB). This is a historic milestone for the board, and Anna's election represents a significant step toward greater representation and inclusivity. Trustees Zoey and Miley are fully committed to providing support as Anna transitioned into her new role, ensuring she had resources and guidance needed to succeed. They are excited about the fresh perspective and valuable contributions Anna will bring to the team, particularly in advocating for Indigenous student voices and ensuring their needs are heard at the decision-making table.

As the board continues to move forward, Miley and Zoey look forward to collaborating with Anna, providing mentorship and encouragement as she navigates her new responsibilities. With their combined efforts, they aim to create an even more inclusive and supportive environment for all students, fostering a culture of collaboration and advocacy.

Current Situation

Trustee's Miley and Zoey have been working closely with Anna to ensure a smooth transition into her new role as Indigenous Student Trustee. Their ongoing support has been instrumental in helping Anna acclimate to the responsibilities and expectations of her position. To further facilitate her success, Anna has been provided with a wide range of resources, including guidance on advocacy, leadership, and the intricacies of the role. These resources are designed to ensure that she is fully equipped to make a meaningful impact and effectively represent her peers.

The trustees are also in the process of coordinating with one another to set a date for this month's Senate meeting. This gathering will provide an opportunity for student leaders across the board to collaborate and discuss the progress of various initiatives, ensuring that students' voices are heard, and their concerns addressed. Trustees Miley and Zoey are committed to making this Senate

meeting an inclusive and productive event that will contribute to the advancement of important student initiatives.

In addition to preparations for the Senate meeting, Anna has been actively engaging with her council members to better understand their perspectives and concerns. She has distributed surveys to gather valuable feedback from students, which will help her gain deeper insights into their needs, and goals. This information will be essential in guiding her future decisions and actions. Anna plans to use the feedback to inform her approach to her role, ensuring that her initiatives and advocacy are in line with what the students truly want and need. By actively listening to her council members and considering their input, Anna is dedicated to fostering a more inclusive and responsive student leadership environment moving forward.

Next Steps

In February, Anna will have the incredible opportunity to attend the OSTA-AECO Educational Action Conference (EAC). This conference will provide her with good insights and a broader perspective on student advocacy, and she is eager to bring back new information and ideas that can be leveraged to further develop initiatives within our board. The knowledge gained from this event will undoubtedly support Anna in her role and help strengthen her advocacy for Indigenous students.

In addition to this exciting opportunity, Trustees Miley and Zoey are planning to collaborate on creating a video that will provide a comprehensive recap of the various initiatives and activities taking place within the different school senates. This video will serve as a valuable tool to showcase the work of student trustees across our district and foster greater connection and collaboration among schools.

Furthermore, Anna is committed to utilizing the feedback gathered from the surveys she has distributed. She plans to incorporate the priorities and suggestions shared by students into future IYC (Indigenous Youth Council) meetings and initiatives. By doing so, she will ensure that her efforts are closely aligned with the needs and interests of the student body and continue to build an inclusive and responsive approach to her role as Indigenous Student Trustee.

Administrative Summary

That the Superior-Greenstone DSB receive Report No. 08, Student Trustee Report: January 2025, for information.

Respectfully submitted by:

Zoey Krause, Miley Anthony, and Anna Kentner

Student Trustees



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.: 09

Date: January 27, 2025

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

FROM: Kal Pristanski, Chair of the Audit Committee
Alex Marton, Superintendent of Business
Brent Harris, Manager of Financial Services

SUBJECT: Report of the Audit Committee – 2023-2024 Audited Financial Statements

STRATEGIC PRIORITY: Meaningful Community Connections and Partnerships

Background

Representatives from Deloitte, LLP were engaged to perform the audit of the 2023-24 Financial Statements.

Current Situation

The 2023-24 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 \$367,320, while the compliance-based surplus is \$433,599. 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 12, 2024, 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 2023-24, there were no recommendations from the auditors.

Administrative Recommendations/Summary

That, the Superior-Greenstone DSB, having received Report No.09: Report of the Audit Committee – Financial Statements:

- *Approve the 2023-2024 audited Financial Statements.*
- *Received additional financial reports for information.*

Respectfully submitted by:

Kal Pristanski
Chair of the Audit Committee

Alex Marton
Superintendent of Business

Brent Harris
Manager of Financial Services

Consolidated financial statements of Superior-Greenstone District School Board

August 31, 2024

Draft

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Management Report

Year ended August 31, 2024

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.

William Goodman
Director of Education

Alex Marton
Superintendent of Business

[DATE]

Independent Auditor's Report

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

Opinion

We have audited the consolidated financial statements of Superior-Greenstone District School Board (the "Board"), which comprise the consolidated statement of financial position as at August 31, 2024, 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, 2024 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, 2024

	Notes	2024 \$	2023 \$
Financial assets			
Cash		—	1,327,659
Accounts receivable	3 and 4	19,972,182	16,643,821
Accounts receivable - Province of Ontario capital grants	4	12,141,409	10,719,253
Investments	5	125	125
		32,113,716	28,690,858
Liabilities			
Bank indebtedness		1,346,063	—
Accounts payable and accrued liabilities		6,002,261	3,873,471
Deferred revenue	6	4,630,133	4,191,101
Deferred capital contributions	7	64,239,593	65,805,978
Obligation under capital leases	8	—	24,207
Net long-term debt	9	8,456,400	9,024,424
Retirement and other employee future benefits payable	10	464,321	502,697
Asset retirement obligation	17	1,621,830	1,564,567
		86,760,601	84,986,445
Net debt		(54,646,885)	(56,295,587)
Commitments and contingent liabilities	13		
Non-financial assets			
Tangible capital assets	16	68,258,797	69,457,015
Prepaid expenses and supplies		98,845	182,009
		68,357,642	69,639,024
Accumulated surplus	18	13,710,757	13,343,437

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, 2024

	Notes	Budget \$	2024 Actual \$	2023 Actual \$
		(Note 18)		
Revenue				
Provincial grants				
Student focused funding		32,205,910	34,193,723	31,870,644
Deferred capital contributions recognized	7	6,924,439	7,866,886	7,425,193
Other		351,112	4,721,292	1,122,111
Local taxation		3,105,933	2,839,522	2,909,771
School fundraising		453,000	565,480	453,249
Federal grants and fees		5,751,455	7,000,565	6,460,634
Interest income		18,000	118,463	90,717
Other revenues - School Boards		370,000	542,854	424,189
Other fees and revenue		535,000	775,365	622,136
		49,714,849	58,624,150	51,378,644
Expenses				
Instruction	11	30,158,448	36,647,226	30,381,986
Administration		3,671,553	4,520,899	4,020,418
Transportation		1,811,050	1,873,601	1,809,480
School operations/pupil accommodation		12,878,631	14,574,144	13,149,188
School funded activities		437,900	573,591	499,476
Other		605,962	67,369	90,934
		49,563,544	58,256,830	49,951,482
Annual surplus		151,305	367,320	1,427,162
Accumulated surplus, beginning of year		14,365,195	13,343,437	11,916,275
Accumulated surplus, end of year		14,516,500	13,710,757	13,343,437

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

Superior-Greenstone District School Board
Consolidated statement of change in net debt
Year ended August 31, 2024

	Notes	2024 \$	2023 \$
Annual surplus		367,320	1,427,162
Acquisition of tangible capital assets	16	(6,926,096)	(2,644,898)
Amortization of tangible capital assets and asset retirement obligation	16	8,107,113	7,556,796
Disposal of tangible capital assets		17,201	—
Acquisition of prepaid expenses and supplies		(98,845)	(182,009)
Use of prepaid expenses and supplies		182,009	160,284
		1,281,382	4,890,173
Change in net debt		1,648,702	6,317,335
Net debt, beginning of year		(56,295,587)	(62,612,922)
Net debt, end of year		(54,646,885)	(56,295,587)

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

Draft

Superior-Greenstone District School Board
Consolidated statement of cash flows
Year ended August 31, 2024

	Notes	2024	2023
		\$	\$
Operating activities			
Annual surplus		367,320	1,427,162
Items not involving cash			
Amortization of tangible capital assets and asset retirement obligation	16	8,107,113	7,556,796
Deferred capital contributions recognized	7	(7,866,886)	(7,425,193)
Disposal of tangible capital assets		17,201	—
Changes in non-cash assets and liabilities			
Accounts receivable		(3,328,361)	(1,504,249)
Accounts payable and accrued liabilities		2,128,790	(517,647)
Asset retirement obligation		57,263	
Deferred revenue - operating		300,787	(81,924)
Retirement and other employee future benefits payable		(38,376)	(34,597)
Prepaid expenses and supplies		83,164	(21,725)
		(171,985)	(601,377)
Capital activity			
Acquisition of tangible capital assets	16	(6,926,096)	(2,644,898)
Financing activities			
Capital grant contributions	7	6,300,501	1,858,634
Change in accounts receivable			
- Province of Ontario capital grants		(1,422,156)	1,468,078
Change in deferred revenues - capital		138,245	1,467,443
Debt principal repaid		(568,024)	(544,663)
Repayment of obligations under capital lease		(24,207)	(29,158)
		4,424,359	4,220,334
Net change in cash		(2,673,722)	974,059
Cash, beginning of year		1,327,659	353,600
(Bank indebtedness) cash, end of year		(1,346,063)	1,327,659

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, 2024

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, 2024

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 \$568,065 (\$506,681 in 2023), 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, 2024

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, 2024

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, 2024

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 2023-24 is reflected on the consolidated statement of operations. The budget was approved on June 24, 2023.

(l) Property tax revenue

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

(m) Use of estimates

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

There is a measurement uncertainty surrounding the estimates of liabilities for asset retirement obligations of \$1,621,830. These estimates are subject to uncertainty because of several factors including but not limited to incomplete information on the extent of controlled materials used (eg. asbestos included in inaccessible construction material), indeterminate settlement dates, the allocation of cost between required and discretionary activities and/or change in discount rate.

(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, 2024

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

The board adopted the following standards concurrently beginning September 1, 2023 retroactively with restatement: PS 3160 Public Private Partnerships, PS 3400 Revenue and adopted PSG-8 Purchased Intangibles prospectively.

PS 3160 Public Private Partnerships

PS 3160 Public Private Partnerships (P3s) provides specific guidance on the accounting and reporting for P3s between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. The Board does not have any P3s.

PS 3400 Revenue

PS 3400 Revenue establishes standards on how to account for and report on revenue, specifically differentiating between transactions that include performance obligations (i.e. the payor expects a good or service from the public sector entity), referred to as exchange transactions, and transactions that do not have performance obligations, referred to as non-exchange transactions. For exchange transactions, revenue is recognized when a performance obligation is satisfied. For non-exchange transactions, revenue is recognized when there is authority to retain an inflow of economic resources and a past event that gave rise to an asset has occurred. The retroactive restatement for 222-2023 was nil.

PSG-8 Purchased Intangibles

PSG-8 Purchased Intangibles (PIs) provides guidance on the accounting and reporting for purchased intangible assets that are acquired through arm's length exchange transactions between knowledgeable, willing parties that are under no compulsion to act. The Board does not have any PIs as at August 31, 2024 or August 31, 2023.

3. Accounts receivable

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

	Balance at August 31, 2023	Invoices	Payments	Balance at August 31, 2024
	\$	\$	\$	\$
Aroland First Nation	—	1,293,399	(683,528)	609,871
Biinjitwaabek First Nation	—	409,200	(409,200)	—
Bingwi Neyaashi Anishinaabek	112,203	126,892	(115,123)	123,972
Ginoogaming First Nation	2,117,109	921,024	(1,214,824)	1,823,309
Marten Falls First Nation	977,331	130,944	(354,141)	754,134
Pays Plat First Nations	241,603	316,137	(70,528)	487,212
Pic Mobert First Nation	664,593	630,168	(1,294,761)	—
Pic River First Nations	275,383	613,800	(310,992)	578,191
Red Rock First Nation	377,275	1,089,645	(1,160,828)	306,092
	4,765,497	5,531,209	(5,613,925)	4,682,781

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

August 31, 2024

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 \$12,141,409 as at August 31, 2024 (\$10,719,253 in 2023) 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, 2024 is \$8,816,033 (\$8,250,351 in 2023).

5. Investments

Investments are comprised of the following:

	Cost	2024 Market value	Cost	2023 Market value
	\$	\$	\$	\$
Guaranteed investment certificates	125	125	125	125

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, 2024 is comprised of:

	Balance at August 31, 2023	Increase	Recognized	Balance at August 31, 2024
	\$	\$	\$	\$
Pupil accommodation	2,244,203	3,118,634	(2,983,641)	2,379,196
Proceeds of disposition	53,862	3,252	—	57,114
Other	1,893,036	8,738,612	(8,437,825)	2,193,823
	4,191,101	11,860,498	(11,421,466)	4,630,133

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

August 31, 2024

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.

	2024	2023
	\$	\$
Balance, beginning of year	65,805,978	71,372,537
Capital grants recorded as deferred capital contributions	6,300,501	1,858,634
Revenue recognized during the year	(7,866,886)	(7,425,193)
Balance, end of year	64,239,593	65,805,978

8. Net long-term debt

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

	2024	2023
	\$	\$
4.56% Ontario Financing Authority, GPL 1	636,055	705,747
4.85% Ontario Financing Authority, GPL 2	481,263	524,107
5.01% Ontario Financing Authority, GPL 3	627,715	675,988
5.23% Ontario Financing Authority, GPL 4a	1,363,013	1,453,694
3.97% Ontario Financing Authority, GPL 4b	963,973	1,022,531
3.564% Ontario Financing Authority, GPL 4c	3,728,119	3,954,182
4.003% Ontario Financing Authority, GPL 4d	656,262	688,175
	8,456,400	9,024,424

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

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

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

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

Superior-Greenstone District School Board
Notes to the consolidated financial statements
August 31, 2024

8. Net long-term debt (continued)

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

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

On March 12, 2014, the Board entered into a loan agreement with the OFA to refinance \$924,990 of the GPL Phase 1, 2, 3 and 4 outstanding at that time. The loan is repayable by semi-annual installments of principal, interest and administration fee of \$29,572 based on a 25 year amortization schedule and bears interest of 4.003%. The annual principal, interest and administration costs will be funded by the Ministry.

Principal and interest payments relating to the net long-term debt of \$10,751,270 (\$11,690,265 in 2023) outstanding as at August 31, 2024 are due as follows:

	Principal Payment	Interest	Total
	\$	\$	\$
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
2028/2029	701,192	238,073	939,265
Thereafter	5,228,264	826,682	6,054,946
	<u>8,456,400</u>	<u>2,294,870</u>	<u>10,751,270</u>

9. Retirement and other employee future benefits

Retirement and other employee future benefit liabilities

	Retirement benefits	Other employee future benefits	2024 Total employee future benefits	2023 Total employee future benefits
	\$	\$	\$	\$
Accrued employee future benefit obligation	424,394	75,909	500,303	554,254
Unamortized actuarial loss	(35,982)	—	(35,982)	(51,557)
Accrued employee future benefit liability, end of year	<u>388,412</u>	<u>75,909</u>	<u>464,321</u>	502,697

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 \$191,619 (\$134,390 in 2023).

Superior-Greenstone District School Board
Notes to the consolidated financial statements
August 31, 2024

9. Retirement and other employee future benefits (continued)

Retirement and other employee future benefit expenses

	Retirement benefits \$	Other employee future benefits \$	2024 Total employee future benefits \$	2023 Total employee future benefits \$
Current year benefit cost	58,610	73,722	132,332	69,104
Interest on accrued benefit obligation	—	(543)	(543)	238
Amortization of actuarial loss	21,456	—	21,456	30,453
Employee future benefits expenses	80,066	73,179	153,245	99,795

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, 2024, the Board contributed \$1,054,813 (\$812,483 in 2023) 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
Notes to the consolidated financial statements
 August 31, 2024

9. 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, 2024 (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, 2024.

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, 2024 were \$73,179 (\$6,934 in 2023) 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, 2024 are based on actuarial valuations for accounting purposes as at August 31, 2024. These actuarial valuations were based on assumptions about future events. The economic assumptions used in these valuations are the Board’s best estimates of expected rates of:

Wages and salary escalation	0.00%
Inflation	2.00%
Medical cost escalation	0.00%
Discount rate on accrued benefit obligations	3.80%
Dental cost escalation	0.00%

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

August 31, 2024

10. Expenses by object

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

	Budget \$	2024 Actual \$	2023 Actual \$
Salary and wages	28,387,940	34,687,774	27,826,973
Employee benefits	4,920,801	5,961,840	5,227,647
Staff development	515,026	412,867	408,676
Supplies and services	4,075,348	4,871,746	4,807,120
Rental expenses	160,800	31,822	44,730
Interest	370,000	364,217	387,931
Fees and contract services	3,247,968	3,415,812	3,199,899
Other	836,348	403,639	491,710
Transfers to Other Boards	143,000	—	—
Amortization of asset retirement obligation	67,052	48,379	39,114
Amortization of tangible capital assets	6,839,261	8,058,734	7,517,682
	49,563,544	58,256,830	49,951,482

11. Ontario School Board Insurance Exchange ("OSBIE")

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

The ultimate premiums over a five year period are based on both the 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.

12. 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 \$
2024/2025	27,445
2025/2026	15,389
	<u>42,834</u>

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, 2024, therefore, no provision has been made for these claims in the consolidated financial statements. Any losses arising from these actions will be recorded in the year that the related litigation is settled or it is determined that the claim is likely and a reasonable estimate can be made.

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

August 31, 2024

13. Repayment of "55 School Board Trust" funding

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

The flow-through of \$128,014 (\$128,014 in 2023) in respect of the above agreement for the year ended August 31, 2024 is not recorded in these consolidated financial statements.

14. 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.

15. Tangible capital assets

	Cost Balance at August 31, 2023 \$	Additions \$	Disposals, write-offs \$	Revaluation of TCA-ARO \$	Cost Balance at August 31, 2024 \$
Land	2,019,997	—	—	—	2,019,997
Land improvements	6,274,244	1,374,653	—	—	7,648,897
Buildings	130,010,785	5,106,625	—	57,263	135,174,673
Equipment (5 years)	104,124	—	—	—	104,124
Equipment (10 years)	1,299,041	79,159	(337,670)	—	1,040,530
Equipment (15 years)	489,535	13,740	—	—	503,275
First time equipping	1,373,863	—	—	—	1,373,863
Furniture	29,944	9,363	—	—	39,307
Computer hardware	730,354	271,876	(460,346)	—	541,884
Computer software	193,015	13,417	—	—	206,432
Vehicles-<1 ton	79,241	—	—	—	79,241
Capital leases - other	533,528	—	(57,335)	—	476,193
	143,137,671	6,868,833	(855,351)	57,263	149,208,416

Superior-Greenstone District School Board
Notes to the consolidated financial statements
August 31, 2024

15. Tangible capital assets (continued)

	Balance at August 31, 2023	Amortization	Disposals, write-offs	Balance at August 31, 2023	2024 Net book value	2023 Net book value
	\$	\$	\$	\$	\$	\$
Land	—	—	—	—	2,019,997	2,019,997
Land improvements	5,104,504	146,237	—	5,250,741	2,398,156	1,169,740
Buildings	65,461,054	7,386,827	—	72,847,881	62,326,792	64,549,731
Equipment (5 years)	72,887	20,825	—	93,712	10,412	31,237
Equipment (10 years)	991,538	116,978	(337,670)	770,846	269,684	307,503
Equipment (15 years)	228,490	27,030	—	255,520	247,755	261,045
First time equipping	765,577	137,396	—	902,973	470,890	608,286
Furniture	3,170	3,463	—	6,633	32,674	26,774
Computer hardware	454,796	212,040	(460,346)	206,490	335,394	275,558
Computer software	19,302	40,087	—	59,389	147,043	173,713
Vehicles-<1 ton	79,241	—	—	79,241	—	—
Capital leases - other	500,097	16,230	(40,134)	476,193	—	33,431
	<u>73,680,656</u>	<u>8,107,113</u>	<u>(838,150)</u>	<u>80,949,619</u>	<u>68,258,797</u>	<u>69,457,015</u>

16. 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, 2024, 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:

	2024 \$	2023 \$
Balance, beginning of year	1,564,567	1,564,567
Increase in liabilities reflecting changes in the estimates of liabilities	57,263	—
Balance, end of year	<u>1,621,830</u>	<u>1,564,567</u>

The board made an inflation adjustment increase in estimates of 3.66% as at March 31, 2024, to reflect costs as at that date based on Ministry of Education provided guidance related to estimated inflationary increases based on the Canada Building Construction Price Index.

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

August 31, 2024

17. Accumulated surplus

Accumulated surplus consists of the following:

	2024	2023
	\$	\$
Invested in tangible capital assets	2,019,998	2,019,997
School generated funds	356,356	364,468
Interest accrual	(140,780)	(140,780)
Asset retirement obligation	(1,422,065)	(1,373,686)
Working funds	9,208,954	9,230,138
Reserves and reserve funds	3,688,294	3,243,300
	13,710,757	13,343,437

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

	2024	2023
	\$	\$
Reserve and reserve funds		
Pupil accommodation - school renewal	160,352	160,352
Capital - equipment	57,097	54,226
Insurance	17,453	16,575
Pre-2010 benefit adjustment	1,615,908	1,534,647
Winning teams	47,285	47,285
Capital - project	1,790,199	1,430,215
	3,688,294	3,243,300

18. 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 2024 is 63.32% (64.35% in 2023) based on the number of transported students.

	Total	2024 Board portion	Total	2023 Board portion
	\$	\$	\$	\$
Administrative cost	331,956	210,554	229,100	136,759
Student transportation	2,626,769	1,663,047	2,581,976	1,672,180
Total expenditure	2,958,725	1,873,601	2,811,076	1,808,939

Superior-Greenstone District School Board
Notes to the consolidated financial statements
August 31, 2024

19. MONETARY RESOLUTION TO BILL 124, THE PROTECTING A SUSTAINABLE PUBLIC SECTOR FOR FUTURE GENERATIONS ACT

A monetary resolution to Bill 124 was reached between the Crown and the following education sector unions Elementary Teachers' Federation of Ontario (ETFO), Ontario Secondary School Teachers' Federation (OSSTF), Ontario Secondary School Teachers' Federation – Education Support Staff (OSSTF-ESS) and Service Employee International Union (SIEU). This agreement provides a 0.75% increase for salaries and wages on September 1, 2019, a 0.75% increase for salaries and wages on September 1, 2020, and a 2.75% increase in salaries and wages on September 1, 2021, in addition to the original 1% increase applied on September 1 in each year during the 2019-22 collective agreements. The same increases also apply to non-unionized employee groups [excluding Principals and Vice-Principals and school board executives].

The Crown has funded the monetary resolution for these employee groups to the applicable school boards through the appropriate changes to the Grants for Student Needs benchmarks and additional Priorities and Partnerships Funding (PPF).

Due to this resolution, there is an impact on salary and wages expenses of \$3,515,221 in the 2023-24 fiscal year. The portion related to 2019-20 to 2022-23 is \$2,238,693, with the remainder of \$1,276,527 related to 2023-24.

Draft

Compliance Report

Administration and Governance

Compliance - Gross Expenses Excluding Audit Amounts	4,186,170
Compliance - Other Revenues	1,646,513
Compliance - Net Expenses Excluding Audit Amounts	2,539,657
Compliance - Funding Allocation Excluding Audit Amounts	2,546,277
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)	58,186,682
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 3A item 1.3.3 Col. 20 + Schedule 9 item 8.31)	0
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 30)	57,753,083
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>	433,599
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)	37,367,476
1.6	1% of item 1.5	373,675
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	12,463,641
1.8	Lesser of item 1.6 and item 1.7	373,675
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

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
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
A. Enders (Beardmore Honour Roll Bursary)	10,735	-	604	11,339	-	11,339
A. Enders (Geraldton Honour Roll Bursary)	10,604	-	597	11,201	-	11,201
Arrive in 85 Trust	3,848	-	230	4,078	-	4,078
Dr. R. E. Laine	190	-	10	200	-	200
Geraldton Scholarship Trust Fund	25,402	-	11,273	36,675	10,588	26,087
Hargraft Trust	17,647	-	987	18,634	105	18,529
Tim McLean Memorial Trust	19,076	-	1,010	20,086	1,000	19,086
USWA Trust	1,430	-	92	1,522	300	1,222
L. Coljak Scholarship	14,037	-	789	14,826	-	14,826
Longlac Scholarship	166,048	-	8,851	174,899	2,750	172,149
Stephen Peet Memorial Fund	913	-	57	970	-	970
T.L. Wlasy Memorial Scholarship	2,150	-	186	2,336	300	2,036
Employee Funded Leave	229,530	48,831	13,856	292,217	11,244	280,973
Caribou Artisans Trust	2,366	-	152	2,518	-	2,518
RR Steele Trust	2,705	-	149	2,854	-	2,854
Total	506,681	48,831	38,843	594,355	26,287	568,068

Schedule 6 - Trust Funds Administered by the Board

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, 2024
	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12
A. Enders (Beardmore Honour Roll Bursary)	216	11,123	-	11,339	-	11,339
A. Enders (Geraldton Honour Roll Bursary)	78	11,123	-	11,201	-	11,201
Arrive in 85 Trust	224	4,104	-	4,328	250	4,078
Dr. R. E. Laine	200	-	-	200	-	200
Geraldton Scholarship Trust Fund	20,988	-	5,100	26,088	-	26,088
Hargraft Trust	1,951	16,684	-	18,635	105	18,530
Tim McLean Memorial Trust	20,086	-	-	20,086	1,000	19,086
USWA Trust	1,821	-	-	1,821	600	1,221
L. Coljak Scholarship	389	14,437	-	14,826	-	14,826
Longlac Scholarship	175,998	-	-	175,998	3,850	172,148
Stephen Peet Memorial Fund	101	969	-	1,070	100	970
T.L. Wlasy Memorial Scholarship	520	2,990	-	3,510	1,475	2,035
Employee Funded Leave	298,207	-	-	298,207	17,234	280,973
Caribou Artisans Trust	3,017	-	-	3,017	500	2,517
RR Steele Trust	2,953	-	-	2,953	100	2,853
Total	526,749	61,430	5,100	593,279	25,214	568,065



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.: 10

Date: January 27, 2024

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

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

SUBJECT: 2024-2025 Interim Financial Report No. 01

STRATEGIC

PRIORITY: Meaningful Community Connections and Partnerships

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, 2024 to November 30, 2024, and is attached for your review. 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 3.0 ADE, compared to originally budgeted. This increase consists of an increase of 4.63 ADE in "Pupils of the Board" and a decrease of 7.63 in "Other Pupils".

The changes in enrollment would typically result in a decrease in overall revenue, however SGDSB is experiencing an overall increase in operating revenue. This increase in revenue is a result of the Ministry of Education updated benchmarks for salary increases awarded through Bill 124 and ratified collective agreements. This change in operating revenue is offset by a reclass in other revenue, but nets to a \$1.6 million overall increase. 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. Total revenue is forecasted to increase by \$2.173 million.

Classroom and Other Operating expenses are both increased as a result of additions to staffing and the adjustments related the previously mentioned staff benchmarks. The addition of two 0.5 teachers at the elementary panel, a 0.33 teacher at the secondary panel, two 1.0 education assistants, and 1.0 addition to the trustee compliment. Additionally, the 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. Total expenditures is forecasted to increase by \$2.091 million

The adjustments made to the original presented and approved budget result in a projected surplus of \$118,937 for the 2024-25 school year.

Administrative Recommendations/Summary

That, the Superior-Greenstone DSB receive Report No. 10, 2024-2025 Interim Report No. 1 for Information.

Respectfully submitted by:

Alex Marton
Superintendent of Business

Brent Harris
Manager of Financial Services

SUPERIOR-GREENSTONE DSB
2024-25 Interim Financial Report #1

For the Period Ending November 30, 2024

Summary of Financial Results

	Estimates	Revised Estimates	In-Year Change	
			\$	%
Revenue				
Operating Grants	33,702,138	36,284,289	2,582,151	7.7%
Capital Grants	10,011,811	10,518,169	506,358	5.1%
Other	8,524,545	7,608,721	(915,824)	(10.7%)
Total Revenue	52,238,494	54,411,179	2,172,685	4.2%
Expenditures				
Classroom	32,262,199	34,023,726	1,761,527	5.5%
Other Operating	3,856,543	4,151,291	294,748	7.6%
Transportation	1,846,395	1,852,646	6,251	0.3%
Pupil Accommodation	13,497,291	14,037,913	540,622	4.0%
Other	738,340	226,666	(511,674)	(69.3%)
Total Expenditures	52,200,768	54,292,242	2,091,474	4.01%
In-Year Surplus (Deficit)	37,726	118,937	81,211	
Prior Year Accumulated Surplus (Deficit)	13,884,165	13,884,165	-	
Accumulated Surplus (Deficit) for Compliance	13,921,891	14,003,102	81,211	

Note: Forecast based on Revised Estimates.

Changes in Revenue

- Operating grants are up due to the adjustment to the staffing benchmarks used to calculate the Core Education Funding allotment, which includes a reallocation from other funding.
- Capital grants are up due to the increase in our amortization estimate of deferred capital contributions.
- Other Revenue is down due to the reallocation of funding between other revenue and operating grants related to the salary benchmark updates.

Change in Expenditures

- Classroom expenditures are up due to the adjustments made settled collective agreements and salary adjustments due to Bill 124. Additionally we have the reallocation of the labour provision in the other expenditure category to classroom expenditures.
- Other operating expenditures are up due to the adjustments made settled collective agreements and salary adjustments due to Bill 124.
- Pupil accommodation expenditures are up due to the adjustments made settled collective agreements and salary adjustments due to Bill 124. Additionally, the change in amortization estimates has a significant impact on pupil accommodation expenses.
- Other expenditures are down due to the reallocation of the salary provision to the classroom expenditure category.

Change in Surplus/Deficit

- For compliance purposes, we are projecting a surplus of \$118,937

Risks & Recommendations

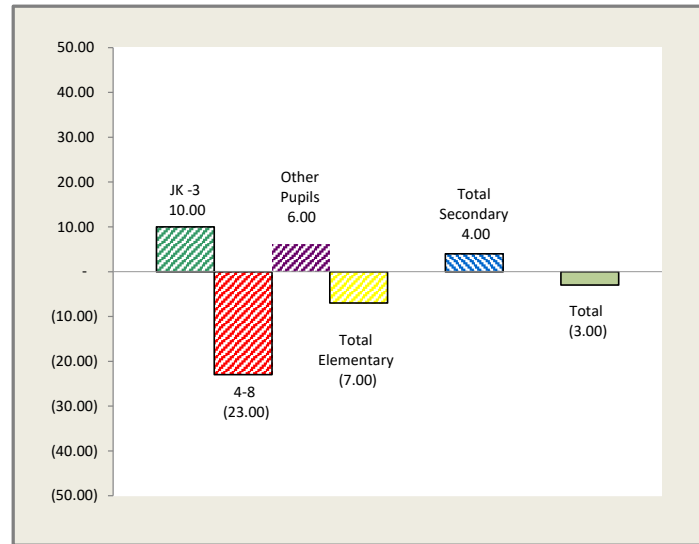
- Retirement payments are being funded from our current grants.

Summary of Enrolment

ADE	Estimates	Revised Estimates	In-Year Change	
			#	%
Elementary				
JK -3	274.00	284.00	10.00	3.6%
4-8	320.00	297.00	(23.00)	(7.2%)
Other Pupils	39.00	45.00	6.00	15.4%
Total Elementary	633.00	626.00	(7.00)	(1.1%)
Secondary <21				
Pupils of the Board	544.00	561.63	17.63	3.2%
Other Pupils	144.38	130.75	(13.63)	(9.4%)
Total Secondary	688.38	692.38	4.00	0.6%
Total	1,321.38	1,318.38	(3.00)	-0.2%

Note: Forecast is based on Revised Estimates

Changes in Enrolment: Budget v. Forecast



Highlights of Changes in Enrolment:

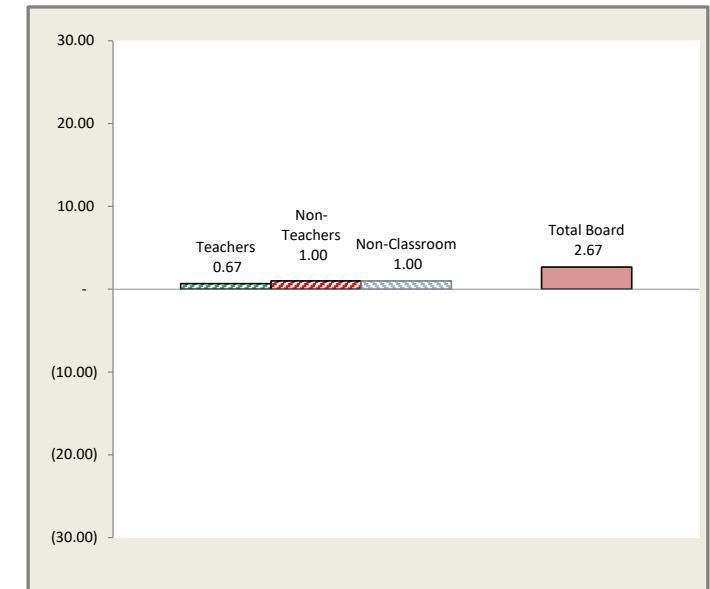
- Total board enrolment is down 3.0 ADE. Pupils of the Board is up 4.63 ADE and Other Pupils is down 7.63 ADE.

Summary of Staffing

FTE	Estimates	Revised Estimates	In-Year Change	
			#	%
Classroom				
Teachers	140.00	140.67	0.67	0.5%
Non-Teachers	132.70	133.70	1.00	0.8%
Total Classroom	272.70	274.37	1.67	0.6%
Non-Classroom	72.80	73.80	1.00	1.4%
Total	345.50	348.20	2.67	0.8%

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 0.5 addition to the Elementary Teaching panel and 0.17 addition to the Secondary Teaching panel
- Non-teachers is up due to a 1.0 FTE addition to the Special Education portfolio.
- Non-classroom is up due to a 1.0 FTE additions to the Trustee compliance.



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.: 11

Date: January 27, 2025

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

FROM: Alex Marton, Superintendent of Business

SUBJECT: Enrolment Summary as of October 31, 2024

STRATEGIC

PRIORITY: Culture of High Expectations & Inclusivity

Background

Each year, in accordance with the Education Act, enrolment is reported to the Ministry in October and March.

Current Situation

The figures on these count dates determine Superior-Greenstone's per-pupil funding. Enrolment at SGDSB on October 31 is presented below:

1. 2024-2025 Budgeted ADE calculations for Elementary are 633.00 and Secondary 701.75.
2. Overall, our October enrolment from budget for 2024/25 is down 8 FTE for Elementary and up 8 FTE for Secondary.

ELEMENTARY SCHOOLS	BUDGET FTE October 31, 2024	ACTUAL FTE October 31, 2024	VARIANCE
B.A. Parker Public School	116	107	-9
Beardmore Public School	20	21	1
Dorion Public School	48	49	1
George O'Neill Public School	126	125	-1
Manitouwadge Public School	37	38	1
Margaret Twomey Public School	140	149	9
Marjorie Mills Public School	30	35	5
Nakina Public School	17	19	2
Schreiber Public School	30	20	-10
Terrace Bay Public School	69	62	-7
Total Elementary Enrolment	633.00	625.00	-8

SECONDARY SCHOOLS	BUDGET FTE October 31, 2024	ACTUAL FTE October 31, 2024	VARIANCE
Geraldton Composite High School	165.75	165.00	-0.75
Lake Superior High School	121.00	122.25	1.25
Manitouwadge High School	64.00	68.25	4.25
Marathon High School	177.00	177.75	0.75
Nipigon Red Rock High School	174	176.5	2.5
Total Secondary Enrolment	701.75	709.75	8.00
Total Board Enrolment	1334.25	1334.25	0

Administrative Recommendation

That, the Superior-Greenstone DSB receive Report No.: 11 Enrolment Summary as of October 31, 2024 for information.

Respectfully submitted by:

Alex Marton
Superintendent of Business



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.: 12

Date: January 27, 2025

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

FROM: Will Goodman, Director of Education

SUBJECT: Director's Monthly Report: January 2025

STRATEGIC

PRIORITY: Meaningful Community Connections & Partnerships, Joy in Learning and Teaching, Culture of High Expectations & Inclusivity

Background

For the 2024-2025 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 implementing the Multi-Year Strategic Plan.

The Director's Monthly Report for January 2025, focuses on **Digital Literacy** and its transformative role in fostering **Joy in Teaching and Learning**, one of the key pillars of our Strategic Plan. At Superior-Greenstone District School Board, we are dedicated to creating memorable moments that ignite curiosity, creativity, and enthusiasm in every classroom. Digital literacy equips our students with the tools they need to engage with a rapidly evolving world while building confidence, critical thinking, and a love of learning.

We recognize that every student brings unique capabilities, strengths, and interests to their educational journey. By integrating digital tools and resources into their learning experiences, we create opportunities for students to explore personal areas of passion, develop new skills, and uncover potential pathways. Whether they are coding, designing multimedia projects, or collaborating on virtual platforms, we are committed to helping each learner find joy and purpose in their education.

This report highlights the innovative ways in which digital literacy is being embraced across our schools, empowering both students and educators to reimagine the learning experience. Through these efforts, we continue to foster environments where every learner can thrive, pursue their goals, and unlock their full potential.

Current Situation

Please click on the following link to read the *Director's Monthly Report: January 2025* to read about explicit examples of how SGDSB is accomplishing the work of the Multi-Year Strategic Plan.



Director's Monthly Report: January 2025

This month's report focuses on Digital Literacy and its transformative role in fostering Joy in Teaching and Learning, one of the key pillars of our Strategic Plan. At Superior-Greenstone D...

[Go to this Sway](#)

<https://sway.cloud.microsoft/aTKJE5qmt5DAsQPc?ref=Link>

Administrative Summary

That the Superior-Greenstone DSB receive Report No. 12, Director's Monthly Report: January 2025, for information.

Respectfully submitted by:

William Goodman,
Director of Education



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.: 13
Date: January 27, 2025

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

FROM: Flora Love-Jedruch, Superintendent of Education

SUBJECT: Superior-Greenstone DSB Special Education

STRATEGIC PRIORITY: Joy of Teaching and Learning

Background

As part of the Multi-Year Strategic Plan, the Superior-Greenstone District School Board is committed to leading the Special Education Program by creating inclusive and supportive learning environments that foster a sense of belonging. Our focus is on meaningful learning experiences that empower students to develop the skills they need to succeed. The Board is actively working to eliminate barriers for students with special needs, as well as those who identify as Indigenous. Through data collection, we are informing our practices and strategies to effectively remove these barriers and better support our students.

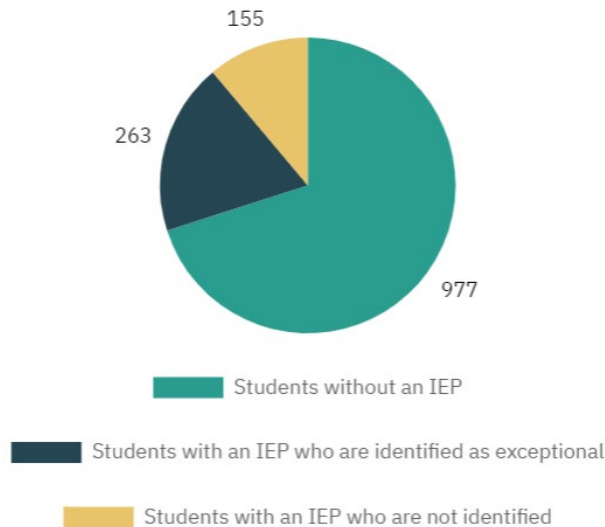
Current Situation

IEP and IPRC Data:

Superior Greenstone has 1395 students.

- Students with IEP's: 418 (30.0 % of all students)
- Students identified by IPRC (Exceptional Students): 263 (18.9 %)
- Students who are not identified: 155 students (11.1%)
- Students who Identify as FMNI with IEPs: 211 (50.4%)

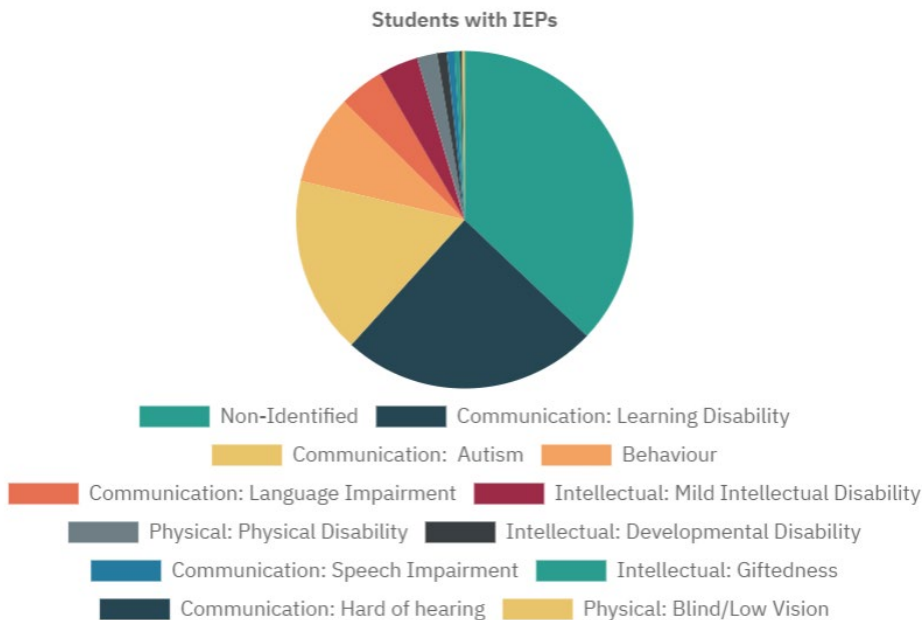
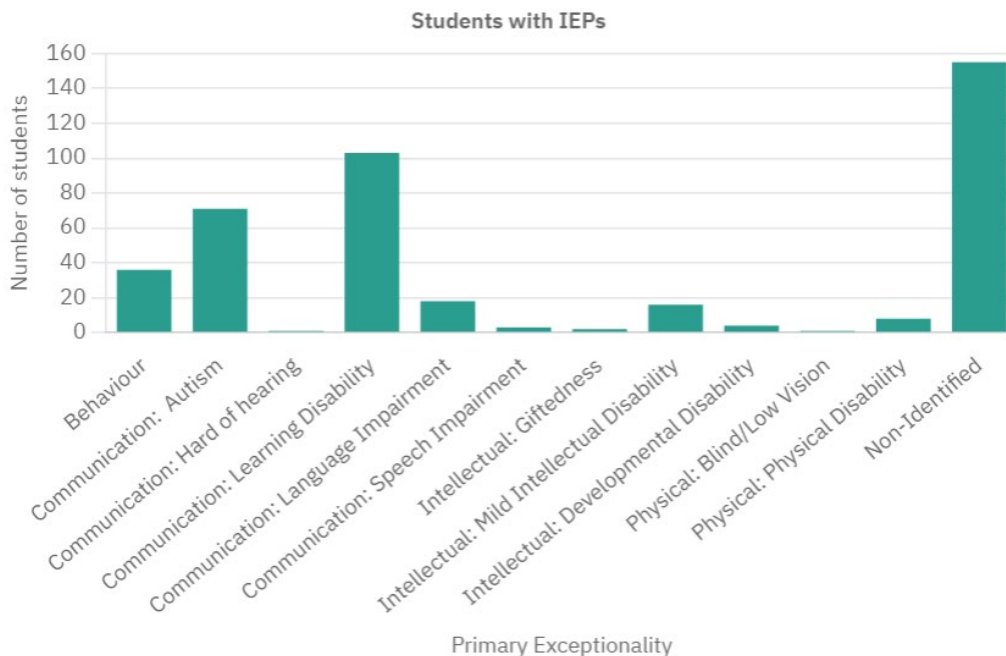
Students with Special Education Needs



Primary Exceptionality:

- Behaviour – 36 Students
- Communication: Autism – 71 Students
- Communication: Hard of hearing – 1 student
- Communication: Learning Disability – 103 student
- Communication: Language Impairment – 18 students
- Communication: Speech Impairment – 3 students
- Intellectual: Giftedness – 2 students
- Intellectual: Mild Intellectual Disability – 16 students
- Intellectual: Developmental Disability – 4 Students
- Physical: Blind/Low Vision – 1 student
- Physical: Physical Disability – 8 students

*Of all students who are exceptional 78/263 (29.7%) have Multiple exceptionalities



Report Card Data:

Students with IEPS (June 2024) LANGUAGE:

Grade:	I	R	D (50-59)	C (60-69)	B (70-79)	A (80-100)
1	1 (20%)			1 (20%)	2 (40%)	1(20%)
1 -FMNI	1 (50%)					1(50%)
2	1 (9 %)	4 (36 %)		2 (18%)	4(36 %)	
2- FMNI	1 (17%)	3 (50%)		2 (33%)		
3		6 (40%)	4 (31%)	3 (23%)	1 (8%)	1(8%)
3- FMNI		1 (16%)	3 (66%)	1 (16%)		1 (16%)
4	1 (4%)	2 (8%)	1 (4%)	11 (47%)	7 (30%)	1 (4%)
4- FMNI		2 (17%)	1 (8%)	6 (50%)	3 (25%)	
5	1 (10%)	1 (10%)	1 (10%)	4 (40%)	3 (30%)	
5-FMNI	1 (20%)		1 (20%)	1 (20%)	2 (40%)	
6	1 (5%)	1 (5%)	1 (5%)	10 (47%)	7 (33%)	1 (5%)
6-FMNI		1 (13%)	1 (13%)	3 (39%)	3 (39%)	
7	1 (5%)	3 (15%)	4 (20%)	10 (50%)	3 (15%)	
7 -FMNI	1 (8 %)	2 (15%)	2 (15%)	6 (45%)	2 (15%)	
8	3 (9%)	1 (3%)	4 (12%)	13 (40%)	9 (28%)	2 (18%)
8-FNMI	1 (10%)	1 (10%)	2 (20%)	4 (40%)	2 (20%)	

Students with IEPS (June 2024) MATH:

Grade:	I	R	D (50-59)	C (60-69)	B (70-79)	A (80-100)
1	3 (60%)				2 (40%)	
1 -FMNI	1 (50%)				1 (50%)	
2	1 (9%)	3 (27%)	1 (9%)	3 (27%)	1 (9%)	2 (18%)
2- FMNI	1 (17%)	3 (50%)		2 (33%)		
3		4 (27%)	4 (27%)	1 (7%)	5 (33%)	1 (7%)
3- FMNI		1 (17%)	2 (34%)	1 (17%)	1 (17%)	1 (17%)
4	1 (4%)	1 (4%)	3 (13%)	9 (39%)	8 (35%)	1 (4%)
4- FMNI		1 (8%)	3 (24%)	4 (33%)	4 (33%)	
5	1 (10%)	1 (10%)	2 (20%)	3 (30%)	2 (20%)	1 (10%)
5-FMNI	1 (20%)		2 (40%)		1 (20%)	1 (20%)
6	2 (10 %)		3 (29%)	8 (38%)	8 (38%)	
6-FMNI	1 (13%)		1 (13%)	4 (50%)	2 (25%)	
7	2 (6%)	3 (13%)	4 (19%)	5 (25%)	6 (31%)	1 (3%)
7 -FMNI	1 (7%)	2 (15%)	2 (15%)	3 (22%)	5 (37%)	
8	3 (9%)		8 (25%)	10 (31%)	9 (28%)	2 (6%)
8-FNMI	1 (10%)		4 (40%)	3 (30%)	2 (20%)	

Grade 9 and 10 June Report Card Marks:

Gr	Subject	Unsuccessful	50-59	60-69	70-79	80-100	Category
9	Literacy	18	27	41	33	59	All
9	Numeracy	27	42	28	24	53	All
10	Literacy	15	30	47	30	53	All
10	Numeracy	28	40	31	34	47	All
9	Literacy	12	10	22	11	20	FNMI
9	Numeracy	12	19	10	16	12	FNMI
10	Literacy	10	12	21	13	21	FNMI
10	Numeracy	17	20	13	14	18	FNMI
9	Literacy	5	13	17	13	13	IEP
9	Numeracy	10	19	15	8	7	IEP
10	Literacy	6	13	21	8	10	IEP
10	Numeracy	13	15	12	13	7	IEP

IEP Audit:

The IEP Audit is a self-reflective process where teams (Special Education Teacher, Principal, and, if possible, Classroom Teacher, EA and other team members who work with the student) can assess their strengths and identify areas for improvement in the IEP process for Term 2. The goal is to encourage ongoing conversations within schools and among colleagues.

The audit helps teams identify areas for growth and professional learning in Special Education. The audits also support our Multi-Disciplinary Team by identifying professional learning needs from a system-wide perspective, helping to address regional priorities.

Data from the Audit – Schools chose an IEP of a student with an Autism exceptionality:

- 100 % of IEP Audited parents were consulted in the creation of the IEP
- 28 % have contacted the MDT to support the creations of the IEP
- 58 % involved students in the creation of the IEP
- 28 % are able to identify their accommodations or modifications
- 100 % of IEPs were signed by the principal
- 42% of IEPs were signed by their parents.
- 42 % of students have SEA equipment
- 86 % have had an IPRC (some happening this month)
- 83% of parents attended the IPRC
- 100 % have direct connections from the IEP to the Report Card
- 57 % have a strength based profile
- 42 % have more strengths than needs (58% are equal)
- 71 % have a transition plan on the IEP
- 29 % have evidence of classroom teachers using the consultation log
- 71% have a new and updated Annual Goal
- Evidence used to determine progress of student (ABLLS, Documentation, Work samples, observations)
- Team improvement notes: – Improve Consultation Log, use a strength-based profile, continue to discover student strengths, work on creating transition plans, more involvement from parents and student in process, need some small goals that the student can meet, support student as a team, review goals as a team

Strategies to Remove Barriers:

As we continue to work towards removing barriers for students with Special Education Needs and those who identify as Indigenous, the Superior-Greystone District School Board is focused on a variety of strategies to allow our students to achieve success.

Two high school teams, Lake Superior High School and Geraldton Composite High School along with system staff, are collaborating closely with Dr. Shelley Moore this year to enhance student success by removing barriers to achievement. Through the principles of Universal Design for Learning, they are implementing strategies to foster inclusion in regular classrooms, ensuring that all students have the opportunity to engage with the curriculum. This approach respects and builds on each student's identity, strengths, interests, and learning styles, regardless of their exceptionalities or backgrounds.

We have introduced Tier 2 reading intervention programs: Passport Reading for grades 3–5 and REWARDS Reading for grades 6–12. Both programs aim to support students who need additional help beyond the core curriculum to improve their literacy skills. Staff training will take place over the next month, with student participation beginning in Term 2. The REWARDS program is a research-based intervention designed to help older students improve reading rates, comprehension, and vocabulary, particularly with complex texts. Voyager Passport offers systematic instruction in the key components of reading, language, and writing, targeting early learners in grades 3–5. Both programs align with the science of reading and aim to accelerate students' literacy achievement. These programs align with the Science of Reading and are linked to Acadience learning that has improved Screening and Progress monitoring for Literacy. These programs are a less intensive intervention than the Empower Reading Program that is targeted for our Tier 3 students in Reading

The **Ages and Stages Questionnaires (ASQ)** across all schools to support early learning and development. The **Ages and Stages Questionnaires**, is a developmental screening tool that helps educators and healthcare professionals assess developmental milestones and identify potential delays. This tool is easy-to-use, family-friendly, and relies on parents to provide valuable insights into their child's progress. The ASQ helps educators catch developmental delays early and celebrate milestones, guiding appropriate interventions and support as needed.

MDT Referrals:

Each month, schools can submit an MDT referral for students with complex special education needs to request modifications to their plan, additional assessments, or support with behavioral or academic challenges. This year, the MDT team has received 15 referrals and has worked collaboratively with schools to ensure students have the necessary resources for success. The team is also involved in decisions about curriculum modifications for students, carefully considering potential limitations to ensure students can progress in their education. MDT referrals are used to inform the team of any new modifications to a student's IEP.

Indigenous Special Education:

The Multi-Disciplinary Team continues to support Special Education teachers and principals through monthly Hot Topics Sessions, offering valuable insights to help make Special Education programs more culturally responsive and inclusive. Recently, we had the privilege of presenting Dr. Pamela Toulouse's expert work, which included strategies for co-creating culturally respectful IEPs, navigating the IPRC process, and applying the Two-Eyed Seeing framework. Additionally, Loretta Lemon shared key takeaways from the Chiefs of Ontario Conference's Special Education Sharing Forum, while both Loretta and Deana Renaud provided thoughtful perspectives on implementing trauma-informed practices. These sessions aim to empower educators with the tools and knowledge to better serve all students, particularly those with diverse needs.

The Indigenous Special Education Facilitator has collaborated with nine schools and supported 33 students with special education needs, focusing on strengthening the connection between home and school while enhancing attendance and communication. Additionally, she has worked closely with four federal schools to assist 13 students transitioning to Grade 9 this September, ensuring a smooth and supportive transition.

Positive Behaviour Support:

The "Removing Barriers" project focuses on developing foundational skills for student autonomy through an inclusive approach in schools, using the Assessment of Basic Language and Learning Skills (ABLLS) and Assessment of Functional Living Skills (AFLS) assessment tools. The project centers around three key goals: improving skill development for autonomy by identifying and targeting critical skills to support student independence; enhancing personalized learning pathways by bridging assessment insights with curriculum expectations to create tailored plans for success; and empowering students with transition planning to ensure seamless transitions across grades, schools, and pathways. Educators can share their expertise, collaborate with colleagues to innovate strategies and resources, and use evidence-based tools like the ABLLS and AFLS to inform meaningful programming. The project offers the opportunity to reflect on current practices, gain insights to enhance ongoing work, and receive support in using these tools to enrich skill-building efforts and transition planning. Ultimately, this initiative aims to empower students to take ownership of their learning, build independence, and navigate their transitions with confidence.

The Central Reach session on ABLLS/AFLS assessments will focus on completing the AFLS/ABLLS stage. Drop-in sessions will be offered once per month, providing an opportunity for participants to engage in a Q&A session where they can ask questions about various topics related to the platform, permissions, or the ABLLS/AFLS assessments themselves. These sessions are designed to support students who access alternative programming, ensuring they receive the guidance and resources needed for successful implementation.

A key barrier to student autonomy is the challenge of identifying areas where students need significant support and are dependent on adults. While some students require ongoing assistance, many can benefit from assessments that break down skills and teaching practices that gradually reduce adult intervention. In addition

to student profiles and IEP objectives, feedback from families, educators, and students can help establish a baseline. The initiative with Central Reach aims to improve autonomy by using ABLLS and AFLS assessments to build foundational skills, bridge skill domains with Ontario curriculum expectations, and promote autonomy in both academic and functional tasks. It also focuses on empowering students for successful transitions across grades and pathways, emphasizing independence, self-advocacy, and tracking progress through student portfolios and profiles.

We are working to certify all support staff, both permanent and occasional, to ensure they are equipped to support the safety and well-being of all students and staff. The Behavior Management Systems Training (BMST) includes essential topics such as student safety, promoting a positive school climate, bullying prevention and intervention, progressive discipline, violent incident reporting, and understanding legislative and policy requirements. This training is vital for fostering a safe and supportive learning environment, promoting positive student interactions, and building inclusive classrooms.

The Innovation Grant proposal, submitted by Superior Life Skills in partnership with the Superior-Greenstone District School Board, the Superior North Catholic District School Board, and First Nations communities, is already working to build local capacity to support children and youth with autism and their families. The initiative focuses on key areas, including professional development for respite workers, bridging relationships between home, school, and community to address registration and attendance barriers, and supporting transitions for students not yet attending school through a relationship-based approach. A committee, including representation from families, communities, and schools, has been organized to identify needs and determine necessary supports. From September to March, a Superior Life Skills consultant has been working directly in communities to provide support and promote autism awareness and acceptance through community-based workshops. The initiative also assists families in connecting to available resources, such as the Ontario Autism Program (OAP) and respite services. Furthermore, Superior Life Skills has been collaborating with school boards, including the Superior-Greenstone District School Board and Superior North Catholic District School Board, to align goals across home, school, and community, and providing professional development opportunities for educational assistants in collaboration with the Positive Behaviour Support Team and Indigenous Special Education Facilitator.

Respectfully submitted by:

Erik Leroux,
Learning for All System Principal

Annick Brewster,
Assistant Superintendent, School Effectiveness