

## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD



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

### Videoconference Site Locations

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

### Special Board Meeting 02-2012

Committee of Whole Board In-Camera  
 (Closed to Public) 7:00 p.m.

Regular Board Meeting: (Open to Public)  
 Follows conclusion of In-Camera

### A G E N D A

Wednesday, July 4, 2012 @ 7:00 p.m.

Designated Site: Superior-Greenstone DSB Meeting Room 12, Hemlo Drive, Marathon, ON

**Board Chair:** Pauline (Pinky) McRae

**Director:** David Tamblyn

VC Sites at: GCHS / LSHS / MNHS / NRHS

Teleconference Moderator: RM. Joannette

PART I: Committee of Whole Board

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

PART II: Regular Board Meeting

Section (B) : – (open to public) TBA

### 1.0 Roll Call

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

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

PART I: *Committee of the Whole Board*

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

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

(Attached)

2.1 Agenda: Committee of the Whole Board - Closed

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

2.2 Rise and Report from Closed Session

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

PART II: *Regular Board Meeting*

Section (B): – (open to public): TBA

**3.0 Special Board Meeting Call to Order**

✓ **That**, the Superior-Greenstone DSB Special Board Meeting on Wednesday, July 4, 2012 be called to order at \_\_\_\_\_ p.m.

**4.0 Report of the Committee of the Whole Closed Section A**

4.1 ✓ **That**, the Superior-Greenstone DSB Committee of the Whole, In-Camera Section A (Closed) Reports adopt the following recommendations as related to the confidential reports, specifically that:

List of motion coming from closed session can be inserted here as may be required.

**5.0 Approval of Agenda**

✓ **That**, the agenda for the Superior-Greenstone DSB 02-2012 Special Board Meeting, Wednesday, July 4, 2012 be accepted and approved.

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

**7.0 Report from the Superintendent of Business**

7.1 Special Board Meeting Report No. 04  
2012-2013 Budget Estimates

(Attached - C. Tsubouchi)

✓ **That**, the Superior-Greenstone DSB having received Special Board Report No. 04: Estimates for 2012/2013 adopts the Estimates for the 2012/2013 School Year as presented.

**8.0 Adjournment**

✓ ***That***, the Superior-Greenstone DSB Special Board Meeting 02-2012 on Wednesday, July 4, 2012 adjourn at \_\_\_\_\_, p.m.

<b><u>2012 Board Meeting Schedule</u></b>	
6:30 p.m.: All Meetings Convened at Superior-Greenstone DSB Meeting Room, Marathon, ON	
Monday, August 20	Monday, November 19
Monday, September 17	Friday, December 7
Monday, October 22	

## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

**Report No:** 04  
**Date:** July 4, 2012

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

**SUBJECT:** Estimates for 2012/2013

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### **Background**

The Ministry of Education's Grants for Student Needs 2012-2013 were released on March 29, 2012. The Ministry of Education continues to support key student achievement goals.

### **Budget Analysis**

The initial funding estimate provided to the Board from the Ministry of Education showed that our revenues would remain the same. Generally this would have been good news given our declining enrolment; however, several factors have created pressures that have impacted the development of the Board's budget: the previous year's deficit had to be addressed, continued loss of top-up funding for the second of 5-years for the newly constructed BA Parker facility and the requirement to fund several employee future benefit costs from current operating revenues.

The 2012/13 Estimates are balanced for compliance purposes. (See Compliance Report, page 1 in the 2012/13 Estimates package)

Schedule 1.1 is our Consolidated Statement of Operations (page 2 in the 2012/13 Estimates package). We have projected revenues of \$36,460,500 and total expenses of \$36,434,075 for a PSAB-based surplus of \$26,425. The difference between the PSAB-based surplus and the compliance-based surplus is largely due to employee future benefits which are included in expenses for compliance purposes. (See Schedule 5, page 6 in the 2012/13 Estimates package).

The 2012/13 Estimates comply with the Ministry of Education's enveloping and accountability requirements. For Special Education, our expenses exceed our grants. For Governance and Administration, our expenses are less than our grants.

The 2012/13 Estimates are based on a total enrolment of 1,531.26 FTE (746.00 FTE for elementary; 785.26 FTE for secondary). Enrolment is projected to be down 82.24 FTE from our 2011/12 actual enrolment.

The following items are included in this year's budget submission:

- Elementary teaching staff as approved by the Board on May 7, 2012 with additional staff as approved June 18, 2012.
- While the Kindergarten programs at Margaret Twomey Public School and B.A. Parker Public School are now supported through the Ministry of Education's Full Day Kindergarten initiative, this budget provides continued support for full day Kindergarten in all remaining elementary schools.
- Secondary teaching staff as approved by the Board on May 22, 2012 with additional staff as approved June 18, 2012.
- Funding for Native Language and Native Studies courses in secondary schools.
- Educational Assistant staffing reflects the plan that was approved by the Board on June 18, 2012.
- Continued support for the Behaviour Expertise Consultant position.
- Continued support for the Communications class at Nipigon-Red Rock District High School

- The Student Effectiveness Lead position is once again funded from funding established for that purpose.
- Support for students in Grade 9 & 10 to improve achievement in both literacy and numeracy.
- Continued support for training through professional learning communities.
- The wireless access project in our high schools continues.
- An infusion of funding for technology in our classrooms.
- Continued support of the field trips/cultural activities initiative.
- Based on our current needs and use of facilities, custodial staff will be reduced by 0.86 full time positions.
- In the Plant area, we are reducing our costs by utilizing the expertise of in-house staff.
- School renewal allocation of \$1,232,327 and school condition allocation of \$837,839 will be fully used for projects in 2012/13.
- Retirement Gratuity and ERIP payments are now funded from our current operating grants.

The Ministry of Education required that the budget be passed by June 30<sup>th</sup>. The Ministry has been advised that our Board meeting would not be scheduled until the first week of July and there will be no penalties.

**Administrative Recommendation**

That the Superior-Greenstone DSB having received Special Board Report No. 04: Estimates for 2012/2013 adopts the Estimates for the 2012/2013 School Year as presented.

Respectfully submitted,

Cathy Tsubouchi  
Superintendent of Business

Dave Tamblyn  
Director of Education

**Compliance Report**

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CATEGORIES	Gross Expenses excluding internal audit	Other incomes	Net Expenses excluding internal audit	Funding allocation excluding internal audit	Overspending on Administration and Governance	Compliant /Non- compliant
Administration and Governance	2,112,240	571,997	1,540,243	1,629,032	0	COMPLIANT

	<b>Is the board in a Multi-Year recovery Plan?</b>	
	(If board is in multi-year recovery plan then compliance report below does not apply.)	
	<b>Balanced Budget Determination</b>	
1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.3)	36,065,500
1.1.1	In Year Revenues for Land (Schedule 5.6A, item 1.2+ item 1.3 - item 1.4))	0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	36,065,499
1.3	In-year surplus/(deficit) for compliance purposes	1
	.....Item 1.1 - item 1.1.1 - Item 1.2	
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.	COMPLIANT
	<b>Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))</b>	
1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	28,527,619
1.6	1% of item 1.5	285,276
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	1,968,682
1.8	Lesser of item 1.6 and item 1.7	285,276
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below.	COMPLIANT
	<b>Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))</b>	
1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	0
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	285,276
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance	COMPLIANT

Schedule 1.1  
Consolidated Statement of Operations  
For the year ended August 31

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		N/A	2012-13 Budget	N/A
<b>1</b>	<b>REVENUES</b>			
1.1	Provincial grants - Grants for Student Needs	0	28,338,015	0
1.2	Provincial grants - Other	0	1,179,218	0
1.3	Local taxation	0	3,130,514	0
1.4	School generated funds	0	395,000	0
1.5	Federal grants & fees	0	2,717,514	0
1.6	Investment income	0	10,000	0
1.7	Other revenues - School boards	0	165,000	0
1.8	Other fees & revenues	0	525,239	0
1.10	<b>TOTAL REVENUE</b>	0	36,460,500	0
<b>2</b>	<b>EXPENSES</b>			
2.1	Instruction	0	25,086,090	0
2.2	Administration	0	2,167,831	0
2.3	Transportation	0	1,441,876	0
2.4	Pupil Accommodation	0	7,206,264	0
2.5	School generated funds	0	404,000	0
2.6	Other	0	128,014	0
2.7	<b>TOTAL EXPENSES</b>	0	36,434,075	0
3.1	Annual Surplus/(Deficit)	0	26,425	0
3.2	Accumulated Surplus / (Deficit) at beginning of year	0	-5,908,197	0
3.3	Accumulated Surplus / (Deficit) at end of year	0	-5,881,773	0

**Schedule 3 - Capital Expenditure Budget -1-****Page 1**

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		Col 1	Col 2	Col 3	Col 4	Col 5
	<b>Funding Source</b>	NPP & GPL other (Note 1)	GPL Renewal (Note 2)	Full Day Kindergarten	Capital Priorities - New Schools and Additions	Capital Priorities - Land
2	<b>Expenditures - 2012-13</b>					
2.1	Land & Land Improvements with Infinite Lives	0	0	0	0	0
2.2	Land Improvements (Finite Lives)	0	0	0	0	
2.3	<b>Buildings - 40 years</b>					
2.4	New (From Schedule 3, New Schools, page 8)	0		0	0	
2.5	Existing	0	0	0	0	
2.6	CIP	0	0	0	0	
2.7	<b>Sub-total Buildings (40 Years)</b>	0	0	0	0	
2.8	<b>Other Buildings - 20 years</b>					
2.9	New	0		0	0	
2.10	Existing	0	0	0	0	
2.11	CIP	0	0	0	0	
2.12	<b>Sub-total Other Buildings (20 years)</b>	0	0	0	0	
2.13	<b>Portable Structures</b>					
2.14	New	0		0	0	
2.15	Existing	0		0	0	
2.16	<b>Sub-total Portable Structures</b>	0		0	0	
2.17	Moveable type assets (From Schedule 3, Moveable assets capital expenditures, page 7)	0		10,000	0	
2.18	Pre-Acquisition Costs (Land)	0	0	0	0	0
2.19	Pre-Acquisition Costs (Non-Land)	0	0	0	0	
2.20	<b>Total Capital Expenditures 2012-13</b>	0	0	10,000	0	0
2.21	Portion of item 2.20 related to interest	0	0	0	0	0
2.22	<b>Total Capital Expenditures 2012-13 less interest</b>	0	0	10,000	0	0
	.....(Item 2.20 - 2.21)					

Note 1 - NPP refers to NPP, Best Start and Outstanding Capital Commitments and GPL Other refers to Growth Schools, PTR, French Capital Transition, and Capital Priorities.

Note 2 - GPL Renewal stages 1 to 4.



**Schedule 3 - Capital Expenditure Budget -2-**  
**Page 2**

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		Col 6	Col 7	Col 8	Col 9
	<b>Funding Source</b>	Temporary Accommodation	School Condition Improvement	Minor TCA	School Generated Funds
	<b>Expenditures - 2012-13</b>				
2.1	Land & Land Improvements with Infinite Lives	0			0
2.2	Land Improvements (Finite Lives)		0		0
2.3	<b>Buildings - 40 years</b>				
2.4	New (From Schedule 3, New Schools, page 8)				
2.5	Existing		837,839		0
2.6	CIP				0
2.7	<b>Sub-Total Buildings (40 years)</b>		837,839		0
2.8	<b>Other Buildings - 20 years</b>				
2.9	New				
2.10	Existing		0		0
2.11	CIP				0
2.12	<b>Sub-total Other Buildings (20 years)</b>		0		0
2.13	<b>Portable Structures</b>				
2.14	New	0			
2.15	Existing	0	0		
2.16	<b>Sub-total Portable Structures</b>	0	0		
2.17	Moveable Type Assets (From Schedule 3, Moveable assets capital expenditures, page 7)		0	197,300	0
2.18	Pre-Acquisition Costs (Land)				0
2.19	Pre-Acquisition Costs (Non-Land)				0
2.20	<b>Total Capital Expenditures 2012-13</b>	0	837,839	197,300	0
2.21	Portion of item 2.20 related to interest	0	0	0	0
2.22	<b>Total Capital Expenditures 2012-13 less interest</b>	0	837,839	197,300	0
	.....(Item 2.20 - 2.21)				

Note 1: The expenditures reported under Temporary Accommodation and School Generated Funds for land and land improvements with infinite lives are for site improvements, not for the purchase of land.

**Schedule 3 - Capital Expenditure Budget -3-**  
**Page 3**

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		Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16	Col 17
	<b>Funding Source</b>	School Renewal	Renewable Energy	Energy Efficient Schools	EDC	POD	Other Deferred Revenue	Other	Total
	<b>Expenditures - 2012-13</b>								
2.1	Land & Land Improvements with Infinite Lives	0	0	0	0	0	0	0	0
2.2	Land Improvements (Finite Lives)	0	0	0		0	0	0	0
2.3	<b>Buildings - 40 years</b>								
2.4	New (From Schedule 3, New Schools, page 8)	0	0	0		0	0	0	0
2.5	Existing	1,232,327	0	0		0	0	0	2,070,166
2.6	CIP	0	0	0		0	0	0	0
2.7	<b>Sub-total Buildings (40 Years)</b>	1,232,327	0	0		0	0	0	2,070,166
2.8	<b>Other Buildings - 20 years</b>								
2.9	New	0	0	0		0	0	0	0
2.10	Existing	0	0	0		0	0	0	0
2.11	CIP	0	0	0		0	0	0	0
2.12	<b>Sub-total Other Buildings (20 years)</b>	0	0	0		0	0	0	0
2.13	<b>Portable Structures</b>								
2.14	New	0	0	0		0	0	0	0
2.15	Existing	0	0	0		0	0	0	0
2.16	<b>Sub-total Portable Structures</b>	0	0	0		0	0	0	0
2.17	Moveable type assets (From Schedule 3, Moveable assets capital expenditures, page 7)	0	0	0		0	0	0	207,300
2.18	Pre-Acquisition Costs (Land)	0	0	0	0	0	0	0	0
2.19	Pre-Acquisition Costs (Non-Land)	0	0	0		0	0	0	0
2.20	<b>Total Capital Expenditures</b>	1,232,327	0	0	0	0	0	0	2,277,466
2.21	Portion of item 2.20 related to interest	0	0	0	0	0	0	0	0
2.22	<b>Total Capital Expenditures 2012-13 less interest</b>	1,232,327	0	0	0	0	0	0	2,277,466
	.....(Item 2.20 - 2.21)								

Note 1: The expenditures reported under School Renewal, Renewable Energy and Energy Efficient Schools for land and land improvements with infinite lives are for site improvements, not for the purchase of land.

**Schedule 5 Detail of Accumulated Surplus/(Deficit)**

For the year ended August 31, 2013

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		Balance at Sept 1, 2012	Adjustment to Employee Future Benefits - retirement gratuity liability	In-Year Increase (+) / Decrease (-)	Balance at Aug 31, 2013
		Col. 1	Col. 1.1	Col. 2	Col. 3
<b>1</b>	<b>Available for Compliance - Unappropriated</b>				
1.1	Operating Accumulated Surplus	1,649,984		2	1,649,986
<b>1.2</b>	<b>Total Unappropriated</b>	1,649,984		2	1,649,986
<b>2</b>	<b>Available for Compliance - Internally Appropriated</b>				
2.1	Retirement Gratuities	56,934		0	56,934
2.2	WSIB	0		0	0
2.3	School Renewal (previously included in pupil accommodation debt reserve)	159,517		0	159,517
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	0		0	0
	Other Purposes - Operating (please specify):				
2.4	Winning Teams	43,369		0	43,369
2.5	Insurance	13,241		0	13,241
2.6		0		0	0
2.7		0		0	0
2.8		0		0	0
2.8.1	Committed Sinking Fund interest earned (from Schedule 5.5)	0		0	0
2.8.2	Committed Capital Projects (from Schedule 5.5)	0		0	0
	Other Purposes - Capital (please specify):				
2.9	Equipment	45,637		0	45,637
2.10		0		0	0
2.11		0		0	0
2.12		0		0	0
2.13		0		0	0
<b>2.14</b>	<b>Total Internally Appropriated</b>	318,698		0	318,698
<b>3</b>	<b>Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)</b>	1,968,682		2	1,968,684
<b>4</b>	<b>Unavailable for Compliance</b>				
4.1	Employee Future Benefits - retirement gratuity liability as of September 1, 2012 to be amortized over the employee average remaining service life (EARS�)reported in Sch. 10G.	-3,158,347	0	269,944	-2,888,403
4.1.2	Employee Future Benefits - other than retirement gratuity	-6,261,798		-285,321	-6,547,119
4.2	Interest to be Accrued	-78,304		4,146	-74,158
4.3	Vacation Accrued	-46,654		46,654	0
4.4	School Generated Funds	292,283		-9,000	283,283
4.7	Revenues recognized for land (from Schedule 5.6)	1,375,941		0	1,375,941
<b>4.8</b>	<b>Total Unavailable for Compliance</b>	-7,876,879	0	26,423	-7,850,456
<b>5</b>	<b>Total Accumulated Surplus/(Deficit)</b>	-5,908,197	0	26,425	-5,881,773

**Schedule 9 - Revenues - Page 1**

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**1 PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS**

1.1	Legislative grants - current year	22,347,682	
1.2	Plus: Amounts from deferred revenue - legislative grants	3,344,861	
<b>1.3</b>	<b>TOTAL PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS</b>		<b>25,692,543</b>

**2 PROVINCIAL GRANTS - OTHER**

2.1	Grants in aid of education research	0	
2.2	Literacy and Basic Skills	0	
2.3	Tutors in the Classroom	0	
2.4	Textbooks / Early years learning materials	0	
2.5	Teacher Training	0	
2.6	Managing Information for Student Achievement (MISA)	0	
2.7	Transportation	0	
2.8	Amounts from deferred revenue -Other Ministry of Education grants	0	
	Specify other grants for operating:		
2.9	EPO	1,087,581	
2.10		0	
2.11		0	
2.12		0	
2.13		0	
2.14		0	
<b>2.15</b>	<b>Subtotal - EDU Other Grants</b>	<b>1,087,581</b>	

**Grants from Other Ministries and Other Government Reporting Entities (GRE)**

2.16	Provincial employment assistance programs	0	
2.17	Ministry of Citizenship & Immigration - Citizenship/Adult ESL/FSL	0	
2.18	TCU Grant: Literacy and Basic Skills	0	
2.19	TCU Grant: OYAP	91,637	
2.20	TCU Grant: Ontario Employment Benefits and Support Measures (EBSM), formerly LDMA	0	
2.21	Amounts from Deferred Revenue - Other Ministries	0	
	Specify other grants from other ministries:		
2.22	Rural Children Services MCS	0	
2.23		0	
2.24	Amounts from Deferred Revenue - Other GRE	0	
	Specify other grants from other government reporting entities (GRE):		
2.25		0	
2.26		0	
<b>2.27</b>	<b>Subtotal - Grants from Other Ministries and Other GRE</b>	<b>91,637</b>	

2.32	Grant accrual re. 2013 accrued tax adjustment	0	
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Prior years' grant adjustments (specify):

2.33		0	
2.34		0	
<b>2.35</b>	<b>Subtotal - Grant Adjustments</b>	<b>0</b>	

<b>2.40</b>	<b>TOTAL PROVINCIAL GRANTS - OTHER</b>		<b>1,179,218</b>
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**3 TAXATION**

3.1	Tax revenue from municipalities	3,130,514	
3.2	Tax revenue from unorganized territories	0	
3.3	Tax Revenue Adjustment for 2012 Calendar year	0	
3.4	Tax supplementary and tax write-offs adjustment - accrual re. 2013 amounts	0	
<b>3.5</b>	<b>TOTAL TAXATION</b>		<b>3,130,514</b>

**Schedule 9 - Revenues - Page 2**

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**4 SCHOOL GENERATED FUNDS**

4.1	Elementary schools generated funds and other revenues	162,000	
4.2	Secondary schools generated funds and other revenues	233,000	
<b>4.3</b>	<b>TOTAL SCHOOL GENERATED FUNDS</b>		395,000

**5 FEDERAL GRANTS & FEES**

5.1	Fees - Day School	2,708,514	
5.2	Transportation Recoveries	9,000	
5.3	Employment Assistance	0	
5.4	Language Instruction for Newcomers to Canada (LINC)	0	
5.5	Amounts from Deferred Revenue - Federal Government	0	
	Specify other:		
5.6		0	
5.7		0	
<b>5.8</b>	<b>TOTAL FEDERAL GRANTS &amp; FEES</b>		2,717,514

**6 INVESTMENT INCOME**

6.1	Interest income	10,000	
6.2	Interest on Sinking Fund Assets	0	
<b>6.3</b>	<b>TOTAL INVESTMENT INCOME</b>		10,000

**7 OTHER FEES & REVENUES FROM SCHOOL BOARDS**

7.1	Transportation Recoveries	0	
7.2	Rental Revenue - Instructional Accommodation / Schools	0	
7.3	Rental Revenue - Non-Instructional Accommodation	165,000	
	Specify other:		
7.5		0	
7.6		0	
<b>7.7</b>	<b>TOTAL OTHER FEES &amp; REVENUES FROM SCHOOL BOARDS</b>		165,000

**8 FEES & REVENUES FROM OTHER SOURCES**

8.1	Fees from Boards outside Ontario	0	
8.2	Fees from Individuals - Day School, Ontario Residents	0	
8.3	Fees from Individuals - Day School, Other	0	
8.4	Fees from Individuals - Continuing Education	0	
8.5	Transportation Recoveries	0	
8.6	Rental Revenue - Instructional Accommodation / Schools	0	
8.7	Rental Revenue - Non-Instructional Accommodation / Schools	127,600	
8.8	Rental revenue from Community Use	0	
8.9	Rental revenue - Other	0	
8.10	Insurance proceeds other than capital appurtenances	0	
8.11	Cafeteria income	0	
8.12	Board Level Donations - to be applied to Classroom Expenses	0	
8.13	Board Level Donations - Other	0	
8.14	Government of Ontario - Non grant payment	164,855	
8.15	Amounts from Deferred Revenue - Other Third Party	0	
8.16	Education Development Charge - Transferred to Revenues	0	
8.17	Fees for Extended Day Program related to Early Learning	0	
8.18	Net Gain on disposal for assets	0	
	Other Grants - Non-GREs (specify):		
8.19		0	
8.20		0	
	Specify other:		
8.21	Recoveries	232,784	
8.22		0	
8.23		0	
8.24		0	
8.25		0	
8.26		0	
8.27		0	
8.28		0	
8.29		0	
8.30	Less: Revenue Recovery on Land Disposal (Schedule 5.6A, item 1.4, col. 3)	0	
<b>8.31</b>	<b>TOTAL OTHER FEES &amp; REVENUES FROM OTHER SOURCES</b>		525,239

**9.0 DEFERRED CAPITAL CONTRIBUTIONS**

9.1	Amortization of Deferred Capital Contributions		2,645,472
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9.2 DCC on disposal of non-pooled and unrestricted assets and DCC related to the loss on disposal of restricted assets

0

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10.0 TOTAL REVENUES

36,460,500

**Schedule 10 - Expenses - Page 1**

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Expense Categories		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
<b>INSTRUCTION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Classroom Teachers	51	12,476,649	1,821,289		500	
Supply Teachers	52	543,200	43,751			
Teacher assistants/Early Childhood Educator	53	1,805,606	614,665			
Textbooks/Supplies	55				844,921	
Computers	54				0	0
(Para)Prof./Tech.	56	546,968	147,159		350,750	
Library/Guidance	57	798,325	202,705		4,020	
Staff Develop.	58	49,000	2,852	697,329		
Department Heads	67	0	0			
Principals and VPs	61	1,611,073	165,747	18,000	20,500	
School Office	62	893,777	260,266	32,000	69,084	0
Coord. and Consult.	59	468,413	74,466		101,946	
Continuing Ed.	63	0	0	0	0	
Amortization and Write Downs	72					
Loss on disposal of TCA and assets held for sale	72.1					
<b>Instruction Subtotal</b>		19,193,011	3,332,900	747,329	1,391,721	0
<b>ADMINISTRATION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Trustees	64	66,328	4,845	29,221	13,500	
Dir./Supv. Officers	65	579,080	19,448	12,500	19,250	
Board Admin.	66	671,530	183,860	14,000	157,828	0
Amortization and Write Downs	73					
Loss on disposal of TCA and assets held for sale	73.1					
<b>Administration Subtotal</b>		1,316,938	208,153	55,721	190,578	0
<b>TRANSPORTATION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Pupil Transp.	68	50,462	8,098	3,100	15,810	0
Transp.- Prov. sch.	69	0	0	0	0	
Amortization and Write Downs	74					
Loss on disposal of TCA and assets held for sale	74.1					
<b>Transportation Subtotal</b>		50,462	8,098	3,100	15,810	0
<b>PUPIL ACCOMMODATION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Sch. Oper./Maint.	70	2,088,400	532,763	16,000	1,317,045	0
School Renewal	71				0	0
Other Pupil Accommodation	77				0	540,211
Amortization and Write Downs	75					
Loss on disposal of TCA and assets held for sale	80.1					
<b>Pupil Accommodation Subtotal</b>		2,088,400	532,763	16,000	1,317,045	540,211
<b>OTHER</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
School Generated Funds	79				404,000	
Other Non-Oper. Expenses	78	0	0	0	0	
Amortization and Write Downs	76					
Loss on disposal of TCA and assets held for sale	76.1					
Provision for contingencies	80					
<b>Subtotal - Other</b>		0	0	0	404,000	
<b>TOTAL EXPENSES</b>	90	22,648,811	4,081,914	822,150	3,319,154	540,211
		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>

**Schedule 10 - Expenses - Page 2**

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Expense Categories		Rental Expense	Fees & Contract. Serv.	Other	Transfer to Other Boards	Amortization and Write Downs & Net loss on disposal	Total Expenses
<b>INSTRUCTION</b>		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Class.Teachers	51	0	0				14,298,438
Supply Teachers	52						586,951
Teacher assistants/Early Childhood Educator	53						2,420,271
Texts./Supplies	55	22,680	34,960	2,400			904,961
Computers	54	0	49,092				49,092
Prof/ParaProf/Tech.	56	0	0	16,000			1,060,877
Library/Guidance	57		30,000	0			1,035,050
Staff Develop.	58			0			749,181
Department Heads	67						0
Principals and VPs	61			0			1,815,320
School Office	62	6,929	45,068		0		1,307,124
Coord. and Consult.	59	0	0	0	0		644,825
Continuing Ed.	63	0	0	0	0		0
Amortization and Write Downs	72					214,000	214,000
Loss on disposal of TCA and assets held for sale	72.1					0	0
<b>Instruction Subtotal</b>		29,609	159,120	18,400	0	214,000	25,086,090
<b>ADMINISTRATION</b>		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Trustees	64			17,600			131,494
Dir./Supv. Officers	65			10,600	0		640,878
Board Admin.	66	0	7,481	277,437	0		1,312,136
Amortization and Write Downs	73					83,323	83,323
Loss on disposal of TCA and assets held for sale	73.1					0	0
<b>Administration Subtotal</b>		0	7,481	305,637	0	83,323	2,167,831
<b>TRANSPORTATION</b>		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Pupil Transp.	68	0	0	1,361,406	0		1,438,876
Transp. - Prov. sch.	69	0	0	0	0		0
Amortization and Write Downs	74					3,000	3,000
Loss on disposal of TCA and assets held for sale	74.1					0	0
<b>Transportation Subtotal</b>		0	0	1,361,406	0	3,000	1,441,876
<b>PUPIL ACCOMMODATION</b>		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Sch. Oper./Maint.	70	0	0	305,845			4,260,053
School Renewal	71		0	0			0
Other Pupil Accommodation	77	0	0	0	0		540,211
Amortization and Write Downs	75					2,406,000	2,406,000
Loss on disposal of TCA and assets held for sale	80.1					0	0
<b>Pupil Accommodation Subtotal</b>		0	0	305,845	0	2,406,000	7,206,264
<b>OTHER</b>		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
School Generated Funds	79						404,000
Other Non-Oper. Expenses	78			128,014	0		128,014
Amortization and Write Downs	76					0	0
Loss on disposal of TCA and assets held for sale	76.1					0	0
Provision for contingencies	80						0
<b>Subtotal - Other</b>				128,014	0	0	532,014
<b>TOTAL EXPENSES</b>	90	29,609	166,601	2,119,302	0	2,706,323	36,434,075
		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>



**Schedule 10ADJ - Adjustments for Compliance Purposes****Page 1**

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Expense Categories		Less: Increase (Decrease) Unfunded Liabilities - Interest Accrued	Plus: Opening balance of Accumulated Surplus/ (Deficit) related to Unfunded Liabilities - Vacation Accrued	Less: Increase(Decrease) Unfunded Liabilities - Employee Benefits (Other than Retirement Gratuity - Sch. 10G, line 9, col. 2 - col. 3)	Plus: Adjustment to unfunded non-retirement gratuity related employee benefits (25% or greater of col. 16)	Plus:Amortization of Employee Future Benefits - retirement gratuity liability as of Sept.1, 2012 over EARSLS reported in Sch 10G	Total Adjustments (Col.15 + Col.17 + Col.18 - Col.14 - Col.16)
<b>INSTRUCTION</b>		<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>
Classroom Teachers	51	0	0	243,747	75,940	170,260	2,453
Supply Teachers	52	0	0	0	0	0	0
Teacher assistants/Early Childhood Educator	53	0	-15,543	81,799	21,489	23,150	-52,703
Textbooks / Supplies	55	0	0	0	0	0	0
Computers	54	0	0	0	0	0	0
(Para)Professionals / Technicians	56	0	-3,166	20,578	5,415	5,604	-12,725
Library / Guidance	57	0	-3,653	16,785	4,565	9,781	-6,092
Staff Development	58	0	0	0	0	0	0
Department Heads	67	0	0	0	0	0	0
Principals & Vice-Principals	61	0	0	9,373	420	16,661	7,708
School Office	62	0	-9,234	18,652	4,313	9,183	-14,390
Coordinators / Consultants	59	0	0	16,003	4,270	3,946	-7,787
Continuing Education	63	0	0	0	0	0	0
Amortization and Write Downs	72						
Loss on disposal of TCA and assets held for sale	72.1						
<b>Instruction Subtotal</b>		0	-31,596	406,937	116,412	238,585	-83,536
<b>ADMINISTRATION</b>							
Trustees	64	0	0	0	0	0	0
Directors / Supervisory Officers	65	0	1,283	-45,135	-14,226	3,920	36,112
Board Administration	66	0	-2,980	16,120	3,887	6,833	-8,380
Amortization and Write Downs	73						
Loss on disposal of TCA and assets held for sale	73.1						
<b>Administration Subtotal</b>		0	-1,697	-29,015	-10,339	10,753	27,732
<b>TRANSPORTATION</b>							
Pupil Transportation	68	0	0	-3,977	-1,272	0	2,705
Transportation - Provincial Schools	69	0	0	0	0	0	0
Amortization and Write Downs	74						
Loss on disposal of TCA and assets held for sale	74.1						
<b>Transportation Subtotal</b>		0	0	-3,977	-1,272	0	2,705
<b>PUPIL ACCOMMODATION</b>							
Schools Operations & Maintenance	70	0	79,947	18,911	2,735	20,606	84,377
School Renewal	71	0	0	0	0	0	0
Other Pupil Accommodation	77	-4,146	0	0	0	0	4,146
Amortization and Write Downs	75						
Loss on disposal of TCA and assets held for sale	80.1						
<b>Pupil Accommodation Subtotal</b>		-4,146	79,947	18,911	2,735	20,606	88,523
<b>OTHER</b>							
School Generated Funds	79						-404,000
Other - Non-Oper. Exp.	78	0	0	0	0	0	0
Amortization and Write Downs	76						
Loss on disposal of TCA and assets held for sale	76.1						
Provision for contingencies	80	0	0	0	0	0	0
<b>Other Subtotal</b>		0	0	0	0	0	-404,000
<b>TOTAL EXPENSES</b>	90	-4,146	46,654	392,857	107,536	269,944	-368,576

**Schedule 10ADJ - Adjustments for Compliance Purposes****Page 2**

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Expense Categories		Total Expenses	Total Adjustments	Adjusted Expenses for Compliance
<b>INSTRUCTION</b>		<b>12</b>	<b>19</b>	<b>20</b>
Classroom Teachers	51	14,298,438	2,453	14,300,891
Supply Teachers	52	586,951	0	586,951
Teacher assistants/Early Childhood Educator	53	2,420,271	-52,703	2,367,568
Textbooks / Supplies	55	904,961	0	904,961
Computers	54	49,092	0	49,092
(Para)Professionals / Technicians	56	1,060,877	-12,725	1,048,152
Library / Guidance	57	1,035,050	-6,092	1,028,958
Staff Development	58	749,181	0	749,181
Department Heads	67	0	0	0
Principals & Vice-Principals	61	1,815,320	7,708	1,823,028
School Office - Secretarial & Supplies	62	1,307,124	-14,390	1,292,734
Coordinators / Consultants	59	644,825	-7,787	637,038
Continuing Education	63	0	0	0
Amortization and Write Downs	72	214,000		214,000
Loss on disposal of TCA and assets held for sale	72.1	0		0
<b>Instruction Subtotal</b>		<b>25,086,090</b>	<b>-83,536</b>	<b>25,002,554</b>
<b>ADMINISTRATION</b>				
Trustees	64	131,494	0	131,494
Directors / Supervisory Officers	65	640,878	36,112	676,990
Board Administration	66	1,312,136	-8,380	1,303,756
Amortization and Write Downs	73	83,323		83,323
Loss on disposal of TCA and assets held for sale	73.1	0		0
<b>Administration Subtotal</b>		<b>2,167,831</b>	<b>27,732</b>	<b>2,195,563</b>
<b>TRANSPORTATION</b>				
Pupil Transportation	68	1,438,876	2,705	1,441,581
Transportation - Provincial Schools	69	0	0	0
Amortization and Write Downs	74	3,000		3,000
Loss on disposal of TCA and assets held for sale	74.1	0		0
<b>Transportation Subtotal</b>		<b>1,441,876</b>	<b>2,705</b>	<b>1,444,581</b>
<b>PUPIL ACCOMMODATION</b>				
School Operations and Maintenance	70	4,260,053	84,377	4,344,430
School Renewal	71	0	0	0
Other Pupil Accommodation	77	540,211	4,146	544,357
Amortization and Write Downs	75	2,406,000		2,406,000
Loss on disposal of TCA and assets held for sale	80.1	0		0
<b>Pupil Accommodation Subtotal</b>		<b>7,206,264</b>	<b>88,523</b>	<b>7,294,787</b>
<b>OTHER</b>				
School Generated Funds	79	404,000	-404,000	0
Other - Non-Oper. Exp.	78	128,014	0	128,014
Amortization and Write Downs	76	0		0
Loss on disposal of TCA and assets held for sale	76.1	0		0
Provision for contingencies	80	0	0	0
<b>Other Subtotal</b>		<b>532,014</b>	<b>-404,000</b>	<b>128,014</b>
<b>TOTAL EXPENSES</b>	<b>90</b>	<b>36,434,075</b>	<b>-368,576</b>	<b>36,065,499</b>



**Section 1A - Summary of Allocations**

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**OPERATING ALLOCATION - Page 1**

<b>General Operating Allocation (Prior to Capital Adjustment and Interest Portion)</b>		
1.1	Pupil Foundation	7,449,255
1.1.1	School Foundation	2,533,647
1.2	Special Education	2,336,233
1.3	Language	130,094
1.4	Outlying (Supported) Schools	3,934,773
1.5	Remote and Rural	1,732,048
1.5.1	Rural and Small Community Allocation	29,420
1.6	Learning Opportunity	790,233
1.7	Adult Education, Continuing Education and Summer School (including international languages and PLAR)	39,876
1.8	Cost Adjustment and Teacher Qualification and Experience	1,006,070
1.8.1	New Teacher Induction Program (NTIP)	62,050
1.8.2	Restraint Savings	-19,476
	.....(Table 15, Col.2, 2012/13 Grant Reg x \$10,000,000/6,161.38) x -1	
1.9	Transportation	1,545,416
1.10	Administration and Governance	1,626,764
1.11	School Operations	4,462,488
1.12	Community use of schools	64,670
1.13	Declining Enrolment Adjustment	316,519
1.14	First Nation, Métis and Inuit Education Supplemental Allocation	275,757
1.15	Safe Schools	83,768
1.16	Permanent Financing of NPF	128,014
<b>1.17</b>	<b>Subtotal: General Operating Allocation (Prior to Capital Adjustment )</b>	<b>28,527,619</b>
	.....(Sum of items 1.1 to 1.16)	
<b>Deduct: Capital Adjustment</b>		
1.18	Minor Tangible Capital Assets	713,190
	...(Calculated as 2.5% of item 1.17)	
<b>Add:</b>		
1.19	Temporary accommodation - relocation & leasing	0
	.....Schedule 5.1 Deferred Revenue Capital, item 2.5, col.6	
1.19.1	FDK - portable relocation & leasing	0
	... Section 11, item 11.90.8.10	
<b>1.20</b>	<b>Total: Operating Allocation (before savings from strike or lock-out)</b>	<b>27,814,429</b>
	...(item 1.17 less item 1.18 plus items 1.19 and 1.19.1)	
<b>Deduct: Savings from strike or lock-out:</b>		
1.22	Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.	0
1.23	Expense approved by the Minister that is attributed to the withholding of services by employees or a lockout.	0
1.24	<b>Net Savings from Strike or Lock-Out</b>	<b>0</b>
	.....(Item 1.22 less item 1.23)	
<b>1.35</b>	<b>TOTAL: OPERATING ALLOCATION</b>	<b>27,814,429</b>
	...(Item 1.20 less item 1.24)	

**CAPITAL ALLOCATION**

<b>Capital Grants</b>		
1.60	Capital Grants - Non Land	10,000
	...(From Sch 3, Page 4, Capital Grant Room and Receivable, Item 7.2 col. 1 to col. 5)	
1.60.1	Capital Grants - Land	0
	...(From Sch 3, Page 4, Capital Grant Room and Receivable, Item 7.1 col. 1 to col. 5)	
1.61	Minor Tangible Capital Assets	713,190
	...(Item 1.18)	
1.62	School Renewal	1,232,327
1.62.1	School Condition Improvement (Sch. 5.1, item 2.6, Col. 2)	837,839
1.62.2	Temporary Accommodation - portable purchase (Sch. 5.1, item 2.5, Col. 5)	0
1.63	Short Term Interest on Capital	0
	..... Section 11, item 11.30.14	
1.64	Capital Debt Support Payments - Interest Portion	542,017
	...(Section 12, Col 6, item 12.15 - item 12.14)	
<b>1.75</b>	<b>TOTAL - CAPITAL ALLOCATION</b>	<b>3,335,373</b>
	...(Sum of items 1.60 to 1.64)	

1.80    **TOTAL ALLOCATION**  
    *...(Sum of items 1.35 and 1.75)*

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