

Ministry of Education / Ministère de l'éducation
28070 Superior-Greenstone District School Board
Schedule 5 - Reserve Funds - Statement of Continuity
For the year ended August 31, 2002

Capital Reserve Funds

Purpose for which the fund was established		Balance at September 1, 2001		Transfers to the Reserve Fund		Earnings on Reserve Fund Investments		Transfer from the Reserve Fund		Balance at August 31, 2002		
1	Pupil Accomodation Allocation Reserve	0160	348,959	0168	254,000	0176	12,796	0184		SOC0200	615,755	1.1
1	Proceeds of Dispositions Reserve	0163	167,325	0171		0179	4,047	0187		SOC0203	171,372	1.2
1	Education Development Charge Reserve	0161		0169		0177		0185		SOC0201	0	1.3
1	MECR / BECR	0164	320,301	0172		0180	8,935	0188		SOC0204	329,236	1.4
2	Improved Access for Special Education Reserve	OC0322	44,241	OC0323		OC0324	1,066	SOC0326		SOC0327	45,307	1.5
Other Capital Reserve Funds												
2	Capital (Building) Reserve		3,090,427				73,678		48,782		3,115,323	1.6
2	Capital (Equipment) Reserve		55,746				1,503				57,249	1.7
2											0	1.8
2											0	1.9
1.10											0	1.10
1.11											0	1.11
1.12											0	1.12
1.13											0	1.13
1.14	Sub-Total Other Capital Reserve Funds	OC0214	3,146,173	OC0215	0	OC0216	75,181	SOC0218	48,782	SOC0219	3,172,572	1.14
1.15	Total Capital Reserve Funds	OC0262	4,026,999	OC0263	254,000	OC0264	102,025	SOC0266	48,782	SOC0267	4,334,242	1.15

Non-Capital Reserve Funds

Purpose for which the fund was established		Balance at September 1, 2001		Transfers to the Reserve Fund		Earnings on Reserve Fund investment		Transfer from the Reserve Fund		Balance at August 31, 2002		
2	Reserve for Classroom Expenditure	0166	219,500	0174		0182		0190	219,500	SOC0206	0	2.1
2	Special Education Reserve Fund	0162		0170		0178		0186		SOC0202	0	2.2
2	Strike Savings Reserve Funds	OC0328		OC0329	0			SOC0332	0	SOC0333	0	2.3
2	Retirement Gratuities	OC0268	2,617,614	OC0269		OC0270	13,205	SOC0272	130,594	SOC0273	2,500,225	2.4
Other Non-Capital Reserve Funds												
3	Insurance Reserve		18,109				445				18,554	2.5
3	Pay Equity Reserve		85,056				2,048				87,104	2.6
3	Professional Development Reserve		24,211				438				24,649	2.7
3											0	2.8
3											0	2.9
2.10											0	2.10
2.11											0	2.11
2.12											0	2.12
2.13	Sub-Total Other Non-Capital Reserve Funds	OC0220	127,376	OC0221	0	OC0222	2,931	SOC0223	0	SOC0224	130,307	2.13
2.14	Total - Non-Capital Reserve Funds	OC0316	2,964,490	OC0317	0	OC0318	16,136	SOC0320	350,094	SOC0321	2,630,532	2.14

Reserve for Working Funds		Balance at September 1, 2001		Transfers to the Reserve Fund		Earnings on Reserve Fund investment		Transfer from the Reserve Fund		Balance at August 31, 2002	
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3	Reserve for Working Funds		3,154,543								3,154,543	3.1
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