

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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