

## SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Special Board Report No: 04

Date: June 27, 2013

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

**FROM:** Cathy Tsubouchi, Superintendent of Business

**SUBJECT:** Estimates for 2013/2014

**STRATEGIC  
PRIORITY:** Responsible Stewardship of Resources

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### **Background**

The Ministry of Education's Grants for Student Needs 2013-2014 were released on March 27, 2013. The Ministry of Education continues to support key student achievement goals.

### **Budget Analysis**

The 2013/14 Estimates reflect a \$68,355 deficit for compliance purposes. (See Compliance Report, page 1 in the 2013/14 Estimates package). While a Board is to adopt a balanced budget, there is an exception under s. 232(4) of the Education Act which allows a deficit provided it does not exceed certain limits. Since the projected deficit is less than 1% of our operating revenues for 2013/14 (or less than \$279,578), we are compliant.

Schedule 1.1 is our Consolidated Statement of Operations. (See page 2 in the 2013/14 Estimates package). We have projected revenues of \$36,619,575 and total expenses of \$36,164,541 for a PSAB-based surplus of \$455,034. The difference between the PSAB-based surplus and the compliance-based deficit is largely due to employee future benefits. (See Schedule 5, page 6 in the 2013/14 Estimates package).

The 2013/14 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 2013/14 Estimates are based on a total enrolment of 1,497.26 FTE (723.50 FTE for elementary; 773.76 FTE for secondary). Enrolment is projected to be down 60.87 FTE from our 2012/13 actual enrolment.

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

- Elementary teaching staff as approved by the Board on May 6, 2013.
- While the Kindergarten programs at Margaret Twomey Public School and B.A. Parker Public School are 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 21, 2013.
- Educational Assistant staffing reflects the plan as presented.
- Realignment of school administration through attrition.
- Increase in Community Use Administrator time in order to meet the demands of the position.
- An Early Years Lead position will be created using funding provided for that purpose.

- The Student Effectiveness Lead and Student Success Lead positions are once again funded from funding established for those purposes.
- Reduction of the Special Education Coordinator position to half-time, as a result of attrition.
- Continued support for the Behaviour Expertise Consultant position.
- Continued support for the Communications class at Nipigon Red-Rock District High School
- We have funding for a Mental Health Worker and that position will be put in place.
- Continued support of the field trips/cultural activities initiative.
- In the Plant area, we continue to reduce our costs by utilizing the expertise of in-house staff.
- School renewal allocation of \$1,229,271 and school condition allocation of \$890,765 will be fully used for projects in 2013/14.
- Retirement Gratuity and ERIP payments are funded from current operating grants.

The Ministry of Education requires that the budget be passed by June 30, 2013.

**Administrative Recommendation**

That the Superior-Greenstone DSB having received Special Board Report No. 04: Estimates for 2013-2014 adopts the Estimates for the 2013/2014 school year as presented.

Respectfully submitted,

Cathy Tsubouchi  
Superintendent of Business

David Tamblyn  
Director of Education

**Compliance Report**

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	2,132,664	552,901	1,579,763	1,624,514	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 4.4)					36,289,535
1.1.1	In Year Revenues for Land (Schedule 5.6A, item 1.2+ item 1.3 + col 5.2 - item 1.4))					0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)					36,357,890
1.3	In-year surplus/(deficit) for compliance purposes					-68,355
	.....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.					NON-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)					27,957,776
1.6	1% of item 1.5					279,578
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)					2,021,997
1.8	Lesser of item 1.6 and item 1.7					279,578
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					279,578
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

	N/A	2013-14 Budget	N/A
<b>1 REVENUES</b>			
1.1 Provincial grants - Grants for Student Needs	0	28,379,555	0
1.2 Provincial grants - Other	0	1,521,973	0
1.3 Local taxation	0	2,804,052	0
1.4 School generated funds	0	330,040	0
1.5 Federal grants & fees	0	2,839,481	0
1.6 Investment income	0	40,000	0
1.7 Other revenues - School boards	0	195,244	0
1.8 Other fees & revenues	0	509,230	0
1.10 <b>TOTAL REVENUE</b>	<b>0</b>	<b>36,619,575</b>	<b>0</b>
<b>2 EXPENSES</b>			
2.1 Instruction	0	24,606,177	0
2.2 Administration	0	2,157,633	0
2.3 Transportation	0	1,551,183	0
2.4 Pupil Accommodation	0	7,237,658	0
2.5 School generated funds	0	429,000	0
2.6 Other	0	182,890	0
2.7 <b>TOTAL EXPENSES</b>	<b>0</b>	<b>36,164,541</b>	<b>0</b>
3.1 Annual Surplus/(Deficit)	0	455,034	0
3.2 Accumulated Surplus / (Deficit) at beginning of year	0	-584,587	0
3.3 Accumulated Surplus / (Deficit) at end of year	0	-129,553	0

## Schedule 3 - Capital Grant Room and Receivable

## Page 1

		Col 1	Col 2	Col 3	Col 4	Col 5
		NPP & GPL other (Note 1)	GPL Renewal (Note 2)	Full Day Kindergarten	Capital Priorities Grant - Major Capital Programs (Note 6)	Capital Priorities Grant - Land (Note 7)
	<b>Approvals/Allocations Available for 2013-14</b>					
1	Total Remaining approved amounts as of Aug. 31, 2013 as per 2012-13 Revised Estimates	1,144,164	0	0	0	0
2	Add Adjustment	0	0	0	0	0
3	<b>Remaining Approvals/Allocations as at Sept. 1, 2013 (0 if negative)</b>	1,144,164	0	0	0	0
4	Plus: 2013-14 in-year approvals/allocations			26,538	0	0
5	<b>Total Available for 2013-14</b>	1,144,164	0	26,538	0	0
6	<b>Expenditures</b>					
6.1	Land (Note 4)	0	0	0	0	0
6.2	Buildings (Note 5)	0	0	0	0	0
6.3	Moveable type assets (From Schedule 3, Moveable assets capital expenditures, page 4)	0		0	0	
6.4	Capitalized interest	0	0	0	0	0
6.5	Total Capital Expenditures (sum of items 6.1 to 6.4)	0	0	0	0	0
6.6	2013-14 in-year capital expenditures excluding capitalized interest (Item 6.5 less item 6.4)	0	0	0	0	0
7	<b>Capital Grants Receivable from Province for 2013-14</b>					
7.1	Capital grants receivable (Land)	0	0	0	0	0
7.2	Capital grants receivable (Non - Land) Item 7.3 - item 7.1	0	0	0	0	
7.3	Total (The lesser of item 5 and item 6.6)	0	0	0	0	0
8	<b>Remaining Approval Room</b>					
8.1	Approved eligible FDK related operating expenses (Section 11, item 11.90.14.10)			0		
8.2	Total Remaining Approval Room	1,144,164	0	26,538	0	0
	.....(item 5 - item 6.6 - item 8.1, 0 if negative)					
8.3	<b>Capital Budget Shortfall</b>					
8.4	Land (item 7.1 - item 6.1, 0 if positive)	0	0	0	0	0
8.5	Non- land (item 7.2 - item 6.2 - item 6.3, 0 if positive)	0	0	0	0	
8.6	Total Capital Budget Shortfall (item 8.4 + 8.5)	0	0	0	0	0

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 (2009), Primary Class Size, \$120M Capital Funding

Note 2 - GPL Renewal stages 1 to 4.

Note 3 - Col 1 to 4, item 7.3 goes to DCC. Col 5, item 7.3 goes to revenue

Note 4 - Land includes Land, Land Improvements with infinite lives, and Pre-Acquisition Costs for Land.

Note 5 - Buildings includes Land Improvements with Finite Lives, Buildings, Portables, CIP and Pre-Acquisition Costs for Non-Land

Note 6 - The expenditures for Land, Buildings and Moveable Assets for Capital Priorities Grant - Major Capital Programs are from Page 6 Columns 11,12 and 13

Note 7 - The expenditures for Land are from Page 7 Column 5

**Schedule 3 - Capital Grants/Funding - Deferred Revenues -1-**

**Page 2**

		Col 6	Col 7	Col 7.1	Col 8	Col 9
		Temporary accommodation (Note 1)	School Condition Improvement	Retrofitting school space for child care	Minor TCA	School Generated Funds
	<b>Capital Grants/Funding Available for 2013-14</b>					
1	Deferred revenue balance at Aug. 31, 2013 as per 2012-13 Revised Estimates		26,500	0		0
2	Add Adjustment		0	0		0
3	<b>Deferred revenue balance as at Sept 1, 2013 (0 if negative)</b>		26,500	0		0
4	Plus: 2013-14 in-year capital grants/funding plus interest earned on deferred revenue, if applicable	0	890,765	0	698,944	0
4.1	Less: Portable relocation cost	0				
4.2	Less: Portable leasing cost	0				
4.3	Less: Total operating leasing cost for permanent instructional space	0				
5	<b>Total deferred revenues available for 2013-14</b>	0	917,265	0	698,944	0
6	<b>Expenditures</b>					
6.1	Land (Note 2)	0	0	0		0
6.2	Buildings (Note 3)	0	890,765	0	0	0
6.3	Moveable type assets (From Schedule 3, Moveable assets capital expenditures, page 4)		0	0	90,100	0
6.4	Capitalized interest	0	0	0	0	0
6.5	Total Capital Expenditures (sum of items 6.1 to 6.4)	0	890,765	0	90,100	0
6.6	2013-14 in-year capital expenditures excluding capitalized interest (Item 6.5 less item 6.4)	0	890,765	0	90,100	0
7	<b>Application of Capital Deferred Revenue</b>					
7.1	Land	0	0	0		0
7.2	Non-Land (Item 7.3 - Item 7.1)	0	890,765	0	90,100	0
7.3	Total (Lesser of item 5 and item 6.5)	0	890,765	0	90,100	0
8	<b>Capital Budget Shortfall</b>					
8.1	Land - item 7.1 - item 6.1, 0 if positive	0	0	0		0
8.2	Non-Land	0	0	0	0	0
	.....Item 7.2 - item 6.2 - item 6.3 - item 6.4, 0 if positive					
8.3	Total Capital Shortfall	0	0	0	0	0

Note 1 - The current year funding for Temporary Accommodation is the lower of the Table 17 amount of 2013-14 Grant Reg. and the expenditure reported at item 6 and the sum of item 4.1 to item 4.3

**Table 17 amount of 2013-14 Grant Reg**

0

Note 2 - Land includes Land, Land Improvements with infinite lives, and Pre-Acquisition Costs for Land.

Note 3 - Buildings includes Land Improvements with Finite Lives, Buildings, Portables, CIP, and Pre-Acquisition Costs for Non-Land

## Schedule 3 - Capital Grants/Funding - Deferred Revenues -2-

## Page 3

		Col 10	Col 11	Col 12	Col 13	Col 14	Col 15	Col 16
		School Renewal	Renewable Energy	Energy Efficient Schools	EDC (Note 1)	POD	Other Deferred Revenue	Other
	<b>Capital Grants/Funding Available for 2013-14</b>							
1	Deferred revenue balance as at Aug. 31, 2013 as per 2012-13 Revised Estimates	576,508	0	0	0	523,476	0	
2	Add: Adjustment	0	0	0	0	-15,000	0	
3	<b>Deferred revenue balance as at Sept 1, 2013 (0, if negative)</b>	576,508	0	0	0	508,476	0	
4	Plus: 2013-14 in-year capital grants/funding plus interest earned on deferred revenue, if applicable	1,229,271	0	0	0	0	0	
5	<b>Total deferred revenues available for 2013-14</b>	1,805,779	0	0	0	508,476	0	
6	<b>Expenditures</b>							
6.1	Land (Note 2)	0	0	0	0	0	0	0
6.2	Buildings (Note 3)	1,123,521	0	0		0	0	0
6.3	Moveable type assets (From Schedule 3, Moveable assets capital expenditures, page 4)	78,000	0	0		0	0	0
6.4	EDC Eligible Operating Expense				0			
6.5	Capitalized interest	0	0	0	0	0	0	0
6.6	Total Capital Expenditures (sum of items 6.1 to 6.5)	1,201,521	0	0	0	0	0	0
6.7	2013-14 in-year capital expenditures excluding capitalized interest plus EDC Eligible Expense for Col.13 (Item 6.6 less item 6.5)	1,201,521	0	0	0	0	0	0
7	<b>Application of Capital Deferred Revenue</b>							
7.1	Land	0	0	0	0	0	0	
7.2	Non-Land (Item 7.4 - Item 7.1)	1,201,521	0	0		0	0	
7.3	EDC Eligible Operating Expense				0			
7.4	Total (Lesser of item 5 and item 6.6)	1,201,521	0	0	0	0	0	
8	<b>Capital Budget Shortfall</b>							
8.1	Land - item 7.1 - item 6.1, 0 if positive	0	0	0	0	0	0	0
8.2	Non-Land - item 7.2 - item 6.2 - item 6.3 - item 6.5, 0 if positive	0	0	0		0	0	0
8.3	Total Capital Shortfall - item 8.1 + item 8.2	0	0	0	0	0	0	0

**9. Total capital budget shortfall transferred to DCC as unsupported capital spending (Schedule 5.3, item 2.2, col. 2)**

0

...sum of non-land Capital Budget Shortfall page 1, Col. 1 to 4, item 8.5; page 2, Col. 6 to 9, item 8.2; page 3, Col. 10 to 16, item 8.2

Note 1: Board to input the total amount of EDC deferred revenues used at item 7.4 and the amount used related to eligible operating expenses. The amount used for land will be calculated at item 7.1. This will allow flexibility for board to calculate

the actual use of deferred revenues under separate EDC deferred revenues accounts rather than using a total deferred revenue account. Please note this calculation will be done under Appendix D1 in the Financial Statements.

Note 2 - Land includes Land, Land Improvements with infinite lives, and Pre-Acquisition Costs for Land.

Note 3 - Buildings includes Land Improvements with Finite Lives, Buildings, Portables, CIP, and Pre-Acquisition Costs for Non-Land

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

For the year ended August 31, 2014

		Balance at Sept 1, 2013	Transfer to committed capital	In-Year Increase (+) / Decrease (-)	Balance at Aug 31, 2014
		Col. 1	Col. 2	Col. 3	Col. 4
<b>1</b>	<b>Available for Compliance - Unappropriated</b>				
1.1	Operating Accumulated Surplus	1,775,072	0	-68,354	1,706,718
<b>1.2</b>	<b>Total Unappropriated</b>	1,775,072	0	-68,354	1,706,718
<b>2</b>	<b>Available for Compliance - Internally Appropriated</b>				
2.1	Retirement Gratuities	0	0	0	0
2.2	WSIB	0	0	0	0
2.3	School Renewal (previously included in pupil accommodation debt reserve)	159,543	0	0	159,543
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	0	0	0	0
	Other Purposes - Operating (please specify):				
2.4	Winning Teams	27,637	0	0	27,637
2.5	Insurance	13,533	0	0	13,533
2.6		0	0	0	0
2.7		0	0	0	0
2.8		0	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	0
	Other Purposes - Capital (please specify):				
2.9	Equipment	46,212	0	0	46,212
2.10		0	0	0	0
2.11		0	0	0	0
2.12		0	0	0	0
2.13		0	0	0	0
<b>2.14</b>	<b>Total Internally Appropriated</b>	246,925	0	0	246,925
<b>3</b>	<b>Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)</b>	2,021,997	0	-68,354	1,953,643
<b>4</b>	<b>Unavailable for Compliance</b>				
4.1	Employee Future Benefits - retirement gratuity liability	-2,650,046		276,046	-2,374,000
4.1.1	Employee Future Benefits - Early Retirement Incentive Plan	-318,550		187,382	-131,168
4.1.2	Employee Future Benefits - Retirement Health, Dental, Life Insurance Plans etc.	-1,389,316		154,368	-1,234,948
4.1.3	Employee Future Benefits - other than those described in items 4.1 to 4.1.2	-206,425		0	-206,425
4.2	Interest to be Accrued	-154,720		4,552	-150,168
4.4	School Generated Funds	309,688		-98,960	210,728
4.7	Revenues recognized for land (from Schedule 5.6)	1,802,785	0	0	1,802,785
<b>4.8</b>	<b>Total Unavailable for Compliance</b>	-2,606,584	0	523,388	-2,083,196
<b>5</b>	<b>Total Accumulated Surplus/(Deficit)</b>	-584,587	0	455,034	-129,553



**Schedule 9 - Revenues - Page 1****1 PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS**

1.1	Legislative grants - current year	22,252,531	
1.2	Plus: Amounts from deferred revenue - legislative grants	3,428,339	
<b>1.3</b>	<b>TOTAL PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS</b>		<b>25,680,870</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	50,558	
	Specify other grants for operating:		
2.9	CUS, Numeracy, SWS, Library	374,650	
2.10	e-Learning	100,000	
2.11	FDK	393,077	
2.12	Early Years	102,100	
2.13	Various	409,951	
2.14		0	
<b>2.15</b>	<b>Subtotal - EDU Other Grants</b>	<b>1,430,336</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		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	
	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>1,521,973</b>
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**3 TAXATION**

3.1	Tax revenue from municipalities	2,804,052	
3.2	Tax revenue from unorganized territories	0	
3.3	Tax Revenue Adjustment for 2013 Calendar year	0	
3.4	Tax supplementary and tax write-offs adjustment - accrual re. 2014 amounts	0	
<b>3.5</b>	<b>TOTAL TAXATION</b>		<b>2,804,052</b>

**Schedule 9 - Revenues - Page 2****4 SCHOOL GENERATED FUNDS**

4.1	Elementary schools generated funds and other revenues	158,040	
4.2	Secondary schools generated funds and other revenues	172,000	
4.3	Amounts from Deferred Revenues - school generated funds	0	
<b>4.4</b>	<b>TOTAL SCHOOL GENERATED FUNDS</b>		<b>330,040</b>

**5 FEDERAL GRANTS & FEES**

5.1	Fees - Day School	2,830,481	
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>		<b>2,839,481</b>

**6 INVESTMENT INCOME**

6.1	Interest income	40,000	
6.2	Interest on Sinking Fund Assets	0	
<b>6.3</b>	<b>TOTAL INVESTMENT INCOME</b>		<b>40,000</b>

**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	168,500	
	Specify other:		
7.5	Miscellaneous	26,744	
7.6		0	
<b>7.7</b>	<b>TOTAL OTHER FEES &amp; REVENUES FROM SCHOOL BOARDS</b>		<b>195,244</b>

**8 FEES & REVENUES FROM OTHER SOURCES**

	Transfer from deferred revenues	Fees & revenues not from deferred revenues	
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	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		145,000
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		165,167
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		199,063
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 TOTAL OTHER FEES &amp; REVENUES FROM OTHER SOURCES</b>	<b>509,230</b>
<b>9.0 DEFERRED CAPITAL CONTRIBUTIONS</b>	
9.1 Amortization of Deferred Capital Contributions	2,698,685
9.2 DCC on disposal of non-pooled and unrestricted assets and DCC related to the loss on disposal of restricted assets	0
<b>10.0 TOTAL REVENUES</b>	<b>36,619,575</b>

## Schedule 10 - Expenses - Page 1

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	12,544,666	1,368,442		0	
Supply Teachers	52	543,200	44,436			
Teacher assistants/Early Childhood Educator	53	1,975,674	585,778			
Textbooks/Supplies	55				524,862	
Computers	54				54,600	0
(Para)Prof./Tech.	56	489,129	116,341		356,790	
Library/Guidance	57	806,341	190,409		18,274	
Staff Develop.	58	0	0	608,217		
Department Heads	67	0	0			
Principals and VPs	61	1,581,486	121,234	8,000	20,900	
School Office	62	921,345	239,917	10,000	90,080	0
Coord. and Consult.	59	699,434	79,512		116,980	
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>		<b>19,561,275</b>	<b>2,746,069</b>	<b>626,217</b>	<b>1,182,486</b>	<b>0</b>
<b>ADMINISTRATION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Trustees	64	67,750	5,043	28,851	10,000	
Dir./Supv. Officers	65	577,212	54,227	20,500	20,000	
Board Admin.	66	677,007	173,955	12,800	165,577	0
Amortization and Write Downs	73					
Loss on disposal of TCA and assets held for sale	73.1					
<b>Administration Subtotal</b>		<b>1,321,969</b>	<b>233,225</b>	<b>62,151</b>	<b>195,577</b>	<b>0</b>
<b>TRANSPORTATION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Pupil Transp.	68	53,652	12,706	3,096	15,790	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>		<b>53,652</b>	<b>12,706</b>	<b>3,096</b>	<b>15,790</b>	<b>0</b>
<b>PUPIL ACCOMMODATION</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
Sch. Oper./Maint.	70	2,046,824	492,673	20,000	1,338,366	0
School Renewal	71				27,750	0
Other Pupil Accommodation	77				0	524,123
Amortization and Write Downs	75					
Loss on disposal of TCA and assets held for sale	80.1					
<b>Pupil Accommodation Subtotal</b>		<b>2,046,824</b>	<b>492,673</b>	<b>20,000</b>	<b>1,366,116</b>	<b>524,123</b>
<b>OTHER</b>		<b>02</b>	<b>03</b>	<b>04</b>	<b>05</b>	<b>07</b>
School Generated Funds	79				429,000	
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>429,000</b>	
<b>TOTAL EXPENSES</b>	<b>90</b>	<b>22,983,720</b>	<b>3,484,673</b>	<b>711,464</b>	<b>3,188,969</b>	<b>524,123</b>

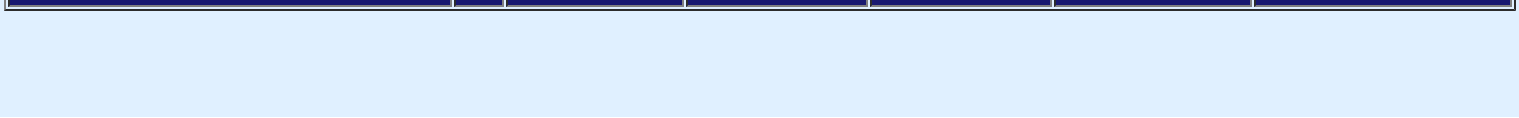
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## Schedule 10 - Expenses - Page 2

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				13,913,108
Supply Teachers	52						587,636
Teacher assistants/Early Childhood Educator	53						2,561,452
Texts./Supplies	55	15,580	35,279	2,540			578,261
Computers	54	0	50,074				104,674
Prof/ParaProf/Tech.	56	0	81,000	0			1,043,260
Library/Guidance	57		30,000	0			1,045,024
Staff Develop.	58			0			608,217
Department Heads	67						0
Principals and VPs	61			0			1,731,620
School Office	62	9,242	45,935		0		1,316,519
Coord. and Consult.	59	0	0	0	0		895,926
Continuing Ed.	63	0	0	0	0		0
Amortization and Write Downs	72					220,480	220,480
Loss on disposal of TCA and assets held for sale	72.1					0	0
<b>Instruction Subtotal</b>		24,822	242,288	2,540	0	220,480	24,606,177
<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			129,244
Dir./Supv. Officers	65			10,700	0		682,639
Board Admin.	66	0	2,800	258,491	0		1,290,630
Amortization and Write Downs	73					55,120	55,120
Loss on disposal of TCA and assets held for sale	73.1					0	0
<b>Administration Subtotal</b>		0	2,800	286,791	0	55,120	2,157,633
<b>TRANSPORTATION</b>		<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
Pupil Transp.	68	6,997	1,454,632	4,310	0		1,551,183
Transp. - Prov. sch.	69	0	0	0	0		0
Amortization and Write Downs	74					0	0
Loss on disposal of TCA and assets held for sale	74.1					0	0
<b>Transportation Subtotal</b>		6,997	1,454,632	4,310	0	0	1,551,183
<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	307,522			4,205,385
School Renewal	71		0	0			27,750
Other Pupil Accommodation	77	0	0	0	0		524,123
Amortization and Write Downs	75					2,480,400	2,480,400
Loss on disposal of TCA and assets held for sale	80.1					0	0
<b>Pupil Accommodation Subtotal</b>		0	0	307,522	0	2,480,400	7,237,658
<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						429,000
Other Non-Oper. Expenses	78			182,890	0		182,890
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>				182,890	0	0	611,890
<b>TOTAL EXPENSES</b>	90	31,819	1,699,720	784,053	0	2,756,000	36,164,541

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

**Page 1**

Expense Categories		Less: Increase(Decrease) Unfunded Liabilities - Interest Accrued	Plus: Amortization of Employee Future Benefits - retirement health/dental/life ins. liability as of Sept.1, 2013 over period reported in Sch 10G	Less: Increase(Decrease) Unfunded Liabilities - Employee Benefits (Other than Retirement Gratuity)	Plus: Adjustment to unfunded non- retirement gratuity related employee benefits (50% or greater of col. 16)	Plus:Amortization of EFB - retirement gratuity & ERIP liability as of Sept.1, 2013 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	114,104	0	0	291,891	405,995
Supply Teachers	52	0	0	0	0	0	0
Teacher assistants/Early Childhood Educator	53	0	7,916	0	0	34,794	42,710
Textbooks / Supplies	55	0	0	0	0	0	0
Computers	54	0	0	0	0	0	0
(Para)Professionals / Technicians	56	0	2,153	0	0	9,459	11,612
Library / Guidance	57	0	5,141	0	0	17,182	22,323
Staff Development	58	0	0	0	0	0	0
Department Heads	67	0	0	0	0	0	0
Principals & Vice-Principals	61	0	6,599	0	0	29,002	35,601
School Office	62	0	3,450	0	0	15,160	18,610
Coordinators / Consultants	59	0	1,933	0	0	8,493	10,426
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	141,296	0	0	405,981	547,277
<b>ADMINISTRATION</b>							
Trustees	64	0	0	0	0	0	0
Directors / Supervisory Officers	65	0	1,959	0	0	8,609	10,568
Board Administration	66	0	3,630	0	0	15,953	19,583
Amortization and Write Downs	73						
Loss on disposal of TCA and assets held for sale	73.1						
<b>Administration Subtotal</b>		0	5,589	0	0	24,562	30,151
<b>TRANSPORTATION</b>							
Pupil Transportation	68	0	0	0	0	0	0
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	0	0	0	0
<b>PUPIL ACCOMMODATION</b>							
Schools Operations &	70	0	7,483	0	0	32,886	40,369



Maintenance							
School Renewal	71	0	0	0	0	0	0
Other Pupil Accommodation	77	-4,552	0	0	0	0	4,552
Amortization and Write Downs	75						
Loss on disposal of TCA and assets held for sale	80.1						
<b>Pupil Accommodation Subtotal</b>		-4,552	7,483	0	0	32,886	44,921
<b>OTHER</b>							
School Generated Funds	79						-429,000
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	-429,000
<b>TOTAL EXPENSES</b>	90	-4,552	154,368	0	0	463,428	193,349

## Schedule 10ADJ - Adjustments for Compliance Purposes

## Page 2

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	13,913,108	405,995	14,319,103
Supply Teachers	52	587,636	0	587,636
Teacher assistants/Early Childhood Educator	53	2,561,452	42,710	2,604,162
Textbooks / Supplies	55	578,261	0	578,261
Computers	54	104,674	0	104,674
(Para)Professionals / Technicians	56	1,043,260	11,612	1,054,872
Library / Guidance	57	1,045,024	22,323	1,067,347
Staff Development	58	608,217	0	608,217
Department Heads	67	0	0	0
Principals & Vice-Principals	61	1,731,620	35,601	1,767,221
School Office - Secretarial & Supplies	62	1,316,519	18,610	1,335,129
Coordinators / Consultants	59	895,926	10,426	906,352
Continuing Education	63	0	0	0
Amortization and Write Downs	72	220,480		220,480
Loss on disposal of TCA and assets held for sale	72.1	0		0
<b>Instruction Subtotal</b>		<b>24,606,177</b>	<b>547,277</b>	<b>25,153,454</b>
<b>ADMINISTRATION</b>				
Trustees	64	129,244	0	129,244
Directors / Supervisory Officers	65	682,639	10,568	693,207
Board Administration	66	1,290,630	19,583	1,310,213
Amortization and Write Downs	73	55,120		55,120
Loss on disposal of TCA and assets held for sale	73.1	0		0
<b>Administration Subtotal</b>		<b>2,157,633</b>	<b>30,151</b>	<b>2,187,784</b>
<b>TRANSPORTATION</b>				
Pupil Transportation	68	1,551,183	0	1,551,183
Transportation - Provincial Schools	69	0	0	0
Amortization and Write Downs	74	0		0
Loss on disposal of TCA and assets held for sale	74.1	0		0
<b>Transportation Subtotal</b>		<b>1,551,183</b>	<b>0</b>	<b>1,551,183</b>
<b>PUPIL ACCOMMODATION</b>				
School Operations and Maintenance	70	4,205,385	40,369	4,245,754
School Renewal	71	27,750	0	27,750
Other Pupil Accommodation	77	524,123	4,552	528,675
Amortization and Write Downs	75	2,480,400		2,480,400
Loss on disposal of TCA and assets held for sale	80.1	0		0
<b>Pupil Accommodation Subtotal</b>		<b>7,237,658</b>	<b>44,921</b>	<b>7,282,579</b>
<b>OTHER</b>				
School Generated Funds	79	429,000	-429,000	0
Other - Non-Oper. Exp.	78	182,890	0	182,890
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>611,890</b>	<b>-429,000</b>	<b>182,890</b>
<b>TOTAL EXPENSES</b>	<b>90</b>	<b>36,164,541</b>	<b>193,349</b>	<b>36,357,890</b>

**Schedule 13 - Day School Enrolment  
Pupils of the Board**

<b>OCTOBER 31</b>										
	<b>Elementary</b>	Number of full-time pupils	Number of half-time pupils	Number of part-time pupils	FTE full-time regular	FTE of full-time pupils (High Credit)	FTE of part-time pupils (Regular)	FTE of part-time pupils (High Credit)	Total FTE (Regular)	Total FTE (High Credit)
1.1	Junior Kindergarten (JK)	72	0	0	36.00		0.00		36.00	
1.2	Kindergarten (SK)	75	0	0	37.50		0.00		37.50	
1.3	Grades 1 to 3	242		0	242.00		0.00		242.00	
1.4	Grades 4 to 8	385	0	0	385.00		0.00		385.00	
1.5	Total Elementary (under 21 years)	774	0	0	700.50		0.00		700.50	
1.5.1	Elementary 21 years and over	0		0	0.00		0.00		0.00	
<b>Secondary</b>										
1.6	Grades 9 to 12 (under 21 years)	662	0	37	662.00	0.00	16.00	0.00	678.00	0.00
1.7	Grades 9 to 12 (21 years and over)	4		2	4.00		0.75		4.75	
<b>MARCH 31</b>										
	<b>Elementary</b>	Number of full-time pupils	Number of half-time pupils	Number of part-time pupils	FTE full-time regular	FTE of full-time pupils (High Credit)	FTE of part-time pupils (Regular)	FTE of part-time pupils (High Credit)	Total FTE (Regular)	Total FTE (High Credit)
1.8	Junior Kindergarten (JK)	72	0	0	36.00		0.00		36.00	
1.9	Kindergarten (SK)	75	0	0	37.50		0.00		37.50	
1.10	Grades 1 to 3	242		0	242.00		0.00		242.00	
1.11	Grades 4 to 8	385	0	0	385.00		0.00		385.00	
1.12	Total Elementary (21 years and under)	774	0	0	700.50		0.00		700.50	
1.12.1	Elementary (21 years and over)	0		0	0.00		0.00		0.00	
<b>Secondary</b>										
1.13	Grades 9 to 12 (under 21 years)	617	0	54	617.00	0.00	21.50	0.00	638.50	0.00
1.14	Grades 9 to 12 (21 years and over)	2		3	2.00		0.75		2.75	

**Schedule 13 - Day School Enrolment**

**Other Pupils**

<b>OCTOBER 31</b>						
		Number of full-time pupils	Number of half-time pupils	Number of part-time pupils	FTE of part-time pupils	FTE
<b>Elementary</b>						
<i>Pupils less than 21</i>						
2.1	Gov. of Canada	21	4	0	0.00	
2.2	Visa	0	0	0	0.00	
2.3	Other	0	0	0	0.00	
2.3.1	Total Elementary (21 years and under)	21	4	0	0.00	23.00
<i>Pupils 21 years and over</i>						
2.4.1	Gov. of Canada	0	0	0	0.00	
2.4.2	Visa	0	0	0	0.00	
2.4.3	Other	0	0	0	0.00	
2.4.4	Total Elementary (21 years and over)	0	0	0	0.00	0.00
<b>Secondary</b>						
<i>Pupils less than 21</i>						
2.5	Gov. of Canada	121		5	2.25	123.25
2.6	Visa	0		0	0.00	0.00
2.7	Other	0		0	0.00	0.00
<i>Pupils 21 years and over</i>						
2.8	Gov. of Canada	0		0	0.00	0.00
2.9	Visa	0		0	0.00	0.00
2.10	Other	0		0	0.00	0.00
<b>MARCH 31</b>						
		Number of full-time pupils	Number of half-time pupils	Number of part-time pupils	FTE of part-time pupils	FTE
<b>Elementary</b>						
<i>Pupils less than 21</i>						
2.11	Gov. of Canada	21	4	0	0.00	
2.12	Visa	0	0	0	0.00	
2.13	Other	0	0	0	0.00	
2.13.1	Total Elementary (Less than 21)	21	4	0	0.00	23.00
<i>Pupils 21 years and over</i>						
2.14.1	Gov. of Canada	0	0	0	0.00	
2.14.2	Visa	0	0	0	0.00	
2.14.3	Other	0	0	0	0.00	
2.14.4	Total Elementary ( 21 years and over)	0	0	0	0.00	0.00
<b>Secondary</b>						
<i>Pupils less than 21</i>						
2.15	Gov. of Canada	105		6	2.75	107.75
2.16	Visa	0		0	0.00	0.00
2.17	Other	0		0	0.00	0.00
<i>Pupils 21 years and over</i>						
2.18	Gov. of Canada	0		0	0.00	0.00
2.19	Visa	0		0	0.00	0.00
2.20	Other	0		0	0.00	0.00



**Schedule 13 - Day School Enrolment****3 Average Daily Enrolment**

	Pupils of the board	Other pupils	Total
<b><u>Elementary</u></b>			
3.1 Junior Kindergarten (JK)	36.00		
3.2 Kindergarten (SK)	37.50		
3.3 Grades 1 to 3	242.00		
3.4 Grades 4 to 8	385.00		
3.5 <b>Elementary Day School</b>	700.50	23.00	723.50
<b><u>Secondary - pupils less than 21 years</u></b>			
3.6 Secondary Day School - Grade 9 to 12	658.25	115.51	773.76
3.7 Independent Study	0.00	0.00	0.00
3.8 <b>Total Secondary Day School</b>	658.25	115.51	773.76
3.9 <b>Total Day School</b>	1,358.75	138.51	1,497.26
<b><u>High Credit: Grades 9 to 12 (under 21 years)</u></b>			
3.10 Secondary Day School - Grade 9 to 12	0.00		0.00
3.11 Independent Study	0.00		0.00
3.12 <b>Total High Credit Secondary Day School</b>	0.00		0.00
3.13 <b>Elementary 21 years and over</b>	0.00	0.00	0.00
<b><u>Secondary - pupils 21 years and over</u></b>			
3.14 Secondary Day School - Grade 9 to 12	3.76	0.00	3.76
3.15 Independent Study	0.00	0.00	0.00
3.16 <b>Total Adult Day School</b>	3.76	0.00	3.76

**Full Day Kindergarten Schools ADE**

	Number of Full-time Pupils		ADE
	October 31	March 31	
4.1 Junior Kindergarten (JK)	36	36	18.00
4.2 Kindergarten (SK)	37	37	18.50
4.3 <b>Total</b>	73	73	36.50

**Pupils admitted under Regulation 20/10****Fees For Non-Permanent Residents - Exemptions**

	ADE
5.1 Elementary	0.00
5.2 Secondary	0.00
5.3 <b>Total Day School</b>	0.00