

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 44
Date: July 18, 2016

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

FROM: Cathy Tsubouchi, Superintendent of Business

SUBJECT: Estimates for 2016/2017

STRATEGIC

PRIORITY: Student Achievement & Well-being, Responsible Stewardship of Resources and Building Relationships

Background

The Ministry of Education's Grants for Student Needs 2016/2017 were released on March 24, 2016. The Ministry of Education continues to support key student achievement goals.

This budget has been developed with a focus on our strategic priorities:

- Student achievement & well-being,
- Responsible stewardship of resources, and
- Building relationships.

Budget Analysis

The 2016/2017 Estimates have a \$528,659 deficit for compliance purposes. (See Compliance Report, page 4). In 2014/15, we recorded an in-year compliance surplus of \$1,440,337. During 2016/2017 we are budgeting for several projects to come out of our accumulated surplus; hence the deficit.

Schedule 1.1 is our Consolidated Statement of Operations (page 5). We have projected revenues of \$39,872,960 (details on page 7) and total expenses of \$39,978,654 (details on page 10) for an In-Year Accumulated Deficit of \$105,694. The difference between the Total Accumulated Deficit and the Compliance Deficit is largely due to employee future benefits in our Accumulated Surplus that must be amortized over the estimated average remaining service life of employees, as determined by our actuary. (See Schedule 5, page 6).

The 2016/2017 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.

Enrolment

The 2016/2017 Estimates are based on a projected total enrolment of 1,484.59 FTE (770.00 FTE for elementary; 714.59 FTE for secondary). (See Schedule 13, page 12). Due to new information, these numbers have been adjusted slightly from the Enrolment Projection previously presented to the Board in Report No. 21 as presented in April.

Enrolment is projected to be down 34.17 FTE from our 2015/16 enrolment.

Primary Class Size

Based on our enrolment projections we expect to be compliant with the provisions of the Primary Class Size (PCS) Regulation.

Budget Highlights

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

- Elementary teaching staff, as approved by the Board on May 9, 2016, provided for a reduction of 0.50 FTE in elementary staff.
- Secondary teaching staff, as approved by the Board on May 24, 2016 provided for an increase of 0.67 FTE in secondary staff.
- Educational Assistant staff was approved by the Board on June 20, 2016 at 46.0 FTE to be allocated based on need.
- The School Effectiveness Lead, Early Years Lead, Mental Health Worker, Positive Behaviour Support Lead, Technology Enabled Learning and Teaching and Student Success Lead positions are once again funded from funding established for those purposes.
- We have added the following lead positions from the renewed math strategy funding: K-12 Numeracy Lead and a School-Based Numeracy Facilitator, as approved by the Board on April 18, 2016 and June 20, 2016.
- We have also added a 0.5 FTE Elementary Curriculum Facilitator of Native Language and Indigenous Studies, as approved by the Board on June 20, 2016.
- We are funding a 0.5 FTE Special Education Lead position and a 0.5 FTE Leadership Development Lead position.
- We are maintaining a 0.67 FTE OYAP Lead position (Ontario Youth Apprenticeship Program) to promote the program across the board.
- We are funding 5.0 FTE Early Childhood Educators.
- We have maintained funding for 2.0 FTE Child & Youth Workers in the Geraldton area.
- In the Manitouwadge, we are reducing the Library support for the elementary school to 0.40 FTE. We were able to achieve this through attrition. This follows a similar model used in Red Rock and Schreiber/Terrace Bay.
- We are making the following changes to the school administration model:
 - Red Rock Public School will have a 1.0 FTE teaching Vice-Principal with system responsibilities that include specific aspects of early years and special education;
 - Marjorie Mills Public School will have a 1.0 FTE Principal with responsibility for Nakina Public School also; and
 - Nakina Public School will have a Vice-Principal with 0.5 FTE teaching responsibilities.

- We continue to fund a 0.5 FTE clerical position to support the administrative requirements of the EPO grants that we receive. For 2016/2017, we will be receiving \$746,206 in additional EPO grants to support Ministry initiatives.
- We continue to support the field trips/cultural activities board initiative.
- We are investing \$100,000 in needed upgrades to our video communication platform across the board. This will enhance our board-wide PD opportunities, improve system and board meeting communication.
- We are investing \$20,000 in replacement of outdated secondary desks in order to be more accommodating and inclusive.
- We are investing \$30,000 in the purchase/development of mental health videos in order to provide easily accessible support across the district.
- We are also investing \$20,000 to provide devices to principals/vice-principals to capture evidence of student work in order to support discussions of their school improvement plans.
- In the Plant area, we continue to reduce our costs by utilizing the expertise of in-house staff.
- In addition, we have set aside funds to review workload and restructure the Plant Department which will involve the creation of a Coordinator/Administrator of Operations position.
- School renewal capital to be undertaken will total \$1,199,260.
- School condition projects to be undertaken will total \$2,594,070.
- Retirement Gratuity payments will be partially funded from the Retirement Gratuity Reserve (\$106,189) which will collapse that reserve and the remaining payments are funded from current operating grants. We are budgeting \$142,000 for gratuities.

The next steps in the budget process for 2016/17 are as follows:

- A request for in-year deficit approval from the Ministry has been made.
- The formal submission to the government is required by July 22, 2016 as we requested and received an extension to the submission deadline of June 30th.

Administrative Recommendation

That the Superior-Greenstone DSB having received Report No.44: Board Estimates for 2016/2017 adopts the Estimates for the 2016/2017 school year as presented, pending approval from the Ministry.

Respectfully submitted,

Cathy Tsubouchi
Superintendent of Business

Dave Tamblyn
Director of Education

Compliance Report

Administration and Governance

| | |
|---|-------------------------|
| Gross Expenses excluding internal audit | 2,601,639 |
| Other incomes | 783,876 |
| Net Expenses excluding internal audit | 1,817,763 |
| Funding allocation excluding internal audit | 2,268,480 |
| 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 (Sch 9, line 10.0 - Sch 9, line 4.4) | 39,391,560 |
| 1.1.1 | In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 + Sch 5.5 Land Projects col. 5.1 + col. 6.1) | 0 |
| 1.2 | In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20) | 39,920,219 |
| 1.3 | In-year surplus/(deficit) for compliance purposesItem 1.1 - item 1.1.1 - Item 1.2 | -528,659 |

REQUIRES FURTHER
COMPLIANCE
CALCULATION /
REQUIERT DES
CALCULS
COMPLÉMENTAIRES
AUX FINS DE
CONFORMITÉ

1.4 If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.

Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

| | | |
|-----|---|------------|
| 1.5 | Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92) | 30,095,992 |
| 1.6 | 1% of item 1.5 | 300,960 |
| 1.7 | Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1) | 3,194,726 |
| 1.8 | Lesser of item 1.6 and item 1.7 | 300,960 |
| 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. | |

REQUIRES FURTHER
COMPLIANCE
CALCULATION /
REQUIERT DES
CALCULS
COMPLÉMENTAIRES
AUX FINS DE
CONFORMITÉ

Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))

| | | |
|------|---|---------|
| 1.10 | Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8 | - |
| 1.11 | Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10 | 300,960 |

Schedule 1.1 - Consolidated Statement of Operations

| | <u>Budget</u> |
|--|-------------------|
| 1 REVENUES | |
| 1.1 Provincial Legislative Grants | 30,500,477 |
| 1.2 Provincial Grants - Other | 935,012 |
| 1.3 Local Taxation | 3,204,662 |
| 1.4 School Generated Funds Revenues | 481,400 |
| 1.5 Federal Grants and Fees | 4,001,882 |
| 1.6 Investment Income | 55,985 |
| 1.7 Total Other Fees and Revenues from School Boards | 205,540 |
| 1.8 Fees and Revenues from Other Sources | 488,002 |
| 1.10 Total Revenue Category | 39,872,960 |
| 2 EXPENSES | |
| 2.1 Total Instruction Expenses | 26,486,931 |
| 2.2 Total Administration Expenses | 2,620,486 |
| 2.3 Total Transportation Expenses | 1,878,904 |
| 2.4 Total Pupil Accommodation Expenses | 8,386,019 |
| 2.5 Total School Generated Funds Expenses. | 478,300 |
| 2.6 Other Expenses. | 128,014 |
| 2.7 Total Expense Category | 39,978,654 |
| 3.1 Annual Surplus (Deficit) | -105,694 |
| 3.2 Accumulated Surplus (Deficit) at Beginning of Year | 2,675,499 |
| 3.3 Accumulated Surplus (Deficit) at End of Year | 2,569,805 |

Schedule 5 - Detail of Accumulated Surplus/(Deficit)

| | | Accumulated Surplus (Deficit) - Balance at September 1 | Transfer to Committed Capital or Committed Sinking Fund Interest Earned | Accumulated Surplus (Deficit) - In- Year Increase (Decrease) | Accumulated Surplus (Deficit) - Balance at August 31 |
|-------|--|---|---|---|---|
| | | Col. 1 | Col. 2 | Col. 3 | Col. 4 |
| 1 | Available for Compliance - Unappropriated | | | | |
| 1.1 | Operating Accumulated Surplus | 2,815,438 | - | -422,470 | 2,392,968 |
| 1.2 | Available for Compliance - Unappropriated | 2,815,438 | - | -422,470 | 2,392,968 |
| 2 | Available for Compliance - Internally Appropriated | | | | |
| 2.1 | Retirement Gratuities | 106,189 | - | -106,189 | 0 |
| 2.2 | WSIB | 0 | - | - | 0 |
| 2.3 | School Renewal (previously included in pupil accommodation debt reserve) | 159,596 | - | - | 159,596 |
| 2.3.1 | Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal | 0 | - | - | 0 |
| | Other Purposes - Operating: | | | | |
| 2.4 | Winning Teams | 51,994 | - | - | 51,994 |
| 2.5 | Insurance | 14,128 | - | - | 14,128 |
| 2.6 | | 0 | - | - | 0 |
| 2.7 | | 0 | - | - | 0 |
| 2.8 | | 0 | - | - | 0 |
| 2.8.1 | Committed Sinking Fund Interest earned | 0 | - | 0 | 0 |
| 2.8.2 | Committed Capital Projects | 0 | - | - | 0 |
| |from Schedule 5.5 | | | | |
| | Other Purposes - Capital: | | | | |
| 2.9 | Equipment | 47,381 | - | - | 47,381 |
| 2.10 | | 0 | - | - | 0 |
| 2.11 | | 0 | - | - | 0 |
| 2.12 | | 0 | - | - | 0 |
| 2.13 | | 0 | - | - | 0 |
| 2.14 | Available for Compliance - Internally Appropriated | 379,288 | - | -106,189 | 273,099 |
| 3 | Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14) | 3,194,726 | - | -528,659 | 2,666,067 |
| 4 | Unavailable for Compliance | | | | |
| 4.1 | Employee Future Benefits - retirement gratuity liability | -1,938,654 | | 298,254 | -1,640,400 |
| 4.1.1 | Employee Future Benefits - Early Retirement Incentive Plan | 0 | | 0 | 0 |
| 4.1.2 | Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc | -699,753 | | 116,626 | -583,127 |
| 4.1.3 | Employee Future Benefits - other than retirement gratuity | -36,690 | | - | -36,690 |
| 4.2 | Interest to be Accrued | -151,413 | | 4,985 | -146,428 |
| 4.4 | School Generated Funds | 287,285 | | 3,100 | 290,385 |
| 4.7 | Revenues recognized for land | 2,019,998 | - | 0 | 2,019,998 |
| 4.8 | Liability for Contaminated Sites | - | | - | - |
| 4.9 | Total Accumulated Surplus (Deficit) Unavailable for Compliance | -519,227 | - | 422,965 | -96,262 |
| 5 | Total Accumulated Surplus (Deficit) | 2,675,499 | - | -105,694 | 2,569,805 |

Schedule 9 - Revenues

| | | | |
|----------|---|----------------|-------------------|
| 1 | PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS | | |
| 1.1 | Legislative Grants - Current Year | 22,576,115 | |
| 1.2 | Legislative Grants - Amounts from Deferred Revenue | 4,507,012 | |
| 1.3 | Provincial Grants - Grants for Student Needs | | 27,083,127 |
| 2 | PROVINCIAL GRANTS - OTHER | | |
| 2.8 | Other EDU Grants - Amounts from Deferred Revenue | - | |
| | Specify other grants for operating: | | |
| 2.9 | Various EPO | 746,206 | |
| 2.10 | | | |
| 2.11 | | | |
| 2.12 | | | |
| 2.13 | | | |
| 2.14 | | | |
| 2.15 | Provincial Grants - Other EDU | 746,206 | |
| | Grants from Other Ministries and Other Government Reporting Entities (GRE) | | |
| 2.16 | Provincial Employment Assistance Programs | | |
| 2.17 | Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL | | |
| 2.18 | TCU Grant - Literacy and Basic Skills | | |
| 2.19 | TCU Grant - OYAP | 91,637 | |
| 2.20 | TCU Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LDMA | | |
| 2.21 | Grants from Other Ministries - Amounts from Deferred Revenue | - | |
| | Specify other grants from other ministries: | | |
| 2.22 | CYS - ISNC | 97,169 | |
| 2.23 | | | |
| 2.24 | Grants from Other GRE - Amounts from Deferred Revenue | - | |
| | Specify other grants from other government reporting entities (GRE): | | |
| 2.25 | | | |
| 2.26 | | | |
| 2.27 | Grants from Other Ministries and Other Government Reporting Entities (GRE) | 188,806 | |
| 2.32 | Grant Accrual Re. 2017 Accrued Tax Adjustment | - | |
| | Prior years' grant adjustments (specify): | | |
| 2.33 | | | |
| 2.34 | | | |
| 2.35 | Grant Adjustments | - | |
| 2.40 | Provincial Grants - Other | | 935,012 |
| 3 | Local Taxation | | |
| 3.1 | Tax Revenue from Municipalities | 3,204,662 | |
| 3.2 | Tax Revenue from Unorganized Territories | | |
| 3.3 | Tax Revenue Adjustment | 0 | |
| 3.4 | Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2017 Amounts | | |
| 3.5 | Local Taxation | | 3,204,662 |

Schedule 9 - Revenues

| | | | |
|----------|--|-----------|------------------|
| 4 | SCHOOL GENERATED FUNDS | | |
| 4.1 | Elementary Schools Generated Funds and Other Revenues | 243,400 | |
| 4.2 | Secondary Schools Generated Funds and Other Revenues | 238,000 | |
| 4.3 | Amounts from Deferred Revenue - Schools Generated Funds | - | |
| 4.4 | School Generated Funds Revenues | | 481,400 |
| 5 | FEDERAL GRANTS & FEES | | |
| 5.1 | Fees - Day School | 3,776,382 | |
| 5.2 | Transportation Recoveries - Federal | 225,500 | |
| 5.3 | Employment Assistance | - | |
| 5.4 | Language Instruction for Newcomers to Canada (LINC) | - | |
| 5.5 | Amounts from Deferred Revenue - Federal Government | - | |
| | Specify other: | | |
| 5.6 | Reimbursements | - | |
| 5.7 | | - | |
| 5.8 | Federal Grants and Fees | | 4,001,882 |
| 6 | INVESTMENT INCOME | | |
| 6.1 | Interest Income | 55,985 | |
| 6.2 | Interest on Sinking Fund Assets | - | |
| 6.3 | Investment Income | | 55,985 |
| 7 | OTHER FEES & REVENUES FROM SCHOOL BOARDS | | |
| 7.1 | Transportation Recoveries - Other School Boards | - | |
| 7.2 | Rental Revenue - Instructional Accommodation - Other School Boards | - | |
| 7.3 | Rental Revenue - Non-Instructional Accommodation - Other School Boards | 182,500 | |
| | Specify other: | | |
| 7.5 | Misc | 23,040 | |
| 7.6 | | - | |
| 7.7 | Total Other Fees and Revenues from School Boards | | 205,540 |
| 8 | FEES & REVENUES FROM OTHER SOURCES | | |
| 8.1 | Fees from Boards outside Ontario | - | |
| 8.2 | Fees from Individuals - Day School - Ontario Residents | - | |
| 8.3.1 | Fees from Individuals - Day School - Other - Transfer from Deferred Revenues | - | |
| 8.3.2 | Fees from Individuals - Day School - Other - Not from Deferred Revenues | - | |
| 8.4 | Fees from Individuals - Continuing Education | - | |
| 8.5 | Transportation Recoveries from other sources | - | |
| 8.6 | Rental Revenue - Instructional Accommodation - Other sources | - | |
| 8.7 | Rental Revenue -Non-Instructional Accommodation - Other sources | - | |
| 8.8 | Rental Revenue from Community Use | - | |
| 8.9 | Rental Revenue - Other | 189,000 | |
| 8.10 | Insurance Proceeds Other than Capital Appurtenances | - | |
| 8.11 | Cafeteria Income | - | |
| 8.12 | Board Level Donations - to be Applied to Classroom Expenses | - | |
| 8.13 | Board Level Donations - Other | - | |

Schedule 9 - Revenues

| | | |
|------|--|------------|
| 8.14 | Government of Ontario - Non grant payment | 152,702 |
| 8.15 | Amounts from Deferred Revenue - Other Third Party | - |
| 8.16 | Education Development Charge - Transferred to Revenues | - |
| 8.17 | Fees for Extended Day Program related to Early Learning | - |
| 8.18 | Net Gain on Disposal of Assets | - |
| | Other Grants - Non-GREs (specify): | |
| 8.19 | | |
| 8.20 | | |
| | Specify other: | |
| 8.21 | | |
| 8.22 | Recoveries | 146,300 |
| 8.23 | | |
| 8.24 | | |
| 8.25 | | |
| 8.26 | | |
| 8.27 | | |
| 8.28 | | |
| 8.29 | | |
| 8.30 | Revenue Recovery on Land Disposal | - |
| | Schedule 5.6A, Item 1.4, Col. 3 + Sch 5.5, Col. 6.1, Total Land Projects | |
| 8.31 | Fees and Revenues from Other Sources | 488,002 |
| |8.31 = sum (8.1 to 8.29) - 8.30 | |
| 9.0 | DEFERRED CAPITAL CONTRIBUTIONS | |
| 9.1 | Amortization of Deferred Capital Contributions | 3,417,350 |
| 9.2 | DCC on Disposal of Non-pooled and Unrestricted Assets | |
| 9.3 | DCC Related to the Loss on Disposal of Restricted Assets | |
| 10.0 | Revenue Categories | 39,872,960 |

Schedule 10 - Expenses

| | | Salaries and Wages | Employee Benefits | Staff Development | Supplies and Services | Interest Charges on Capital | Rental Expense |
|------|--|-----------------------|----------------------|----------------------|--------------------------|-----------------------------------|-------------------|
| | | 02 | 03 | 04 | 05 | 07 | 08 |
| | INSTRUCTION | | | | | | |
| 51 | Classroom Teachers | 12,500,970 | 1,644,754 | | 2,800 | | - |
| 52 | Supply Staff | 822,799 | 71,504 | | | | |
| 53.1 | Teacher Assistants | 1,720,811 | 557,234 | | | | |
| 53.2 | Early Childhood Educator | 197,985 | 64,108 | | | | |
| 55 | Textbooks and Supplies | | | | 509,883 | | 13,626 |
| 54 | Computers | | | | 284,400 | - | - |
| 56 | Professionals Paraprofessionals and Technicians | 612,359 | 145,274 | | 49,170 | | - |
| 57 | Library and Guidance | 904,334 | 186,684 | | 5,500 | | |
| 58 | Staff Develop. | - | - | 803,940 | | | |
| 67 | Department Heads | - | - | | | | |
| 61 | Principals and VPs | 1,723,101 | 156,303 | 15,000 | 25,250 | | |
| 62 | School Office | 922,565 | 249,481 | 10,000 | 147,198 | - | 2,134 |
| 59 | Coordinators and Consultants | 1,160,001 | 147,598 | | 136,167 | | - |
| 63 | Continuing Education | - | - | - | - | | - |
| 72 | Instruction - Amortization and Write Downs | | | | | | |
| 72.1 | Instruction - Loss on Disposal of TCA and Assets Held for Sale | | | | | | |
| | Total Instruction Expenses | 20,564,925 | 3,222,938 | 828,940 | 1,160,366 | - | 15,760 |
| | ADMINISTRATION | | | | | | |
| 64 | Trustees | 66,174 | 4,936 | 30,479 | 10,000 | | |
| 65 | Directors and Supervisory Officers | 498,574 | 56,399 | 30,500 | 23,000 | | |
| 66 | Board Administration | 891,798 | 220,336 | 38,195 | 196,975 | - | 115 |
| 73 | Admin - Amortization and Write Downs | | | | | | |
| 73.1 | Admin - Loss on Disposal of TCA and Assets Held for Sale | | | | | | |
| | Total Administration Expenses | 1,456,546 | 281,671 | 99,174 | 229,975 | - | 115 |
| | TRANSPORTATION | | | | | | |
| 68 | Pupil Transportation | 50,925 | 12,579 | 3,089 | 15,751 | - | 1,853 |
| 69 | Transportation - Provincial Schools | - | - | - | - | | - |
| 74 | Transportation - Amortization and Write Downs | | | | | | |
| 74.1 | Transportation - Loss on Disposal of TCA and Assets Held for Sale | | | | | | |
| | Total Transportation Expenses | 50,925 | 12,579 | 3,089 | 15,751 | - | 1,853 |
| | PUPIL ACCOMMODATION | | | | | | |
| 70 | School Operations and Maintenance | 2,080,073 | 511,017 | 74,000 | 1,666,949 | - | 22,023 |
| 71 | School Renewal Expense | | | | - | - | |
| 77 | Other Pupil Accommodation | | | | - | 512,463 | - |
| 75 | Pupil Accommodation - Amortization and Write Downs | | | | | | |
| 80.1 | Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale | | | | | | |
| | Total Pupil Accommodation Expenses | 2,080,073 | 511,017 | 74,000 | 1,666,949 | 512,463 | 22,023 |
| | OTHER | | | | | | |
| 79 | School Generated Funds Expenses | | | | 478,300 | | |
| 78 | Other Non-Operating Expenses | - | - | - | - | | |
| 76 | Other - Amortization and Write Downs | | | | | | |
| 76.1 | Other - Loss on Disposal of TCA and Assets Held for Sale | | | | | | |
| 80 | Provision for Contingencies | | | | | | |
| | Other Expenses Category Total | - | - | - | 478,300 | | |
| 90 | Total Expenses Category | 24,152,469 | 4,028,205 | 1,005,203 | 3,551,341 | 512,463 | 39,751 |

Schedule 10 - Expenses

| | | Fees and Contract Services | Other Expenses | Transfer to Other Boards | Amortization and Write Downs and Net Loss on Disposal | Total Expenses |
|------|--|-------------------------------|----------------|-----------------------------|--|-------------------|
| | | 09 | 10 | 11 | 12 | 13 |
| | INSTRUCTION | | | | | |
| 51 | Classroom Teachers | - | | | | 14,148,524 |
| 52 | Supply Staff | | | | | 894,303 |
| 53.1 | Teacher Assistants | | | | | 2,278,045 |
| 53.2 | Early Childhood Educator | | | | | 262,093 |
| 55 | Textbooks and Supplies | 163,068 | 4,240 | | | 690,817 |
| 54 | Computers | 64,524 | | | | 348,924 |
| 56 | Professionals Paraprofessionals and Technicians | 36,000 | - | | | 842,803 |
| 57 | Library and Guidance | 30,000 | - | | | 1,126,518 |
| 58 | Staff Develop. | | - | | | 803,940 |
| 67 | Department Heads | | | | | - |
| 61 | Principals and VPs | | - | | | 1,919,654 |
| 62 | School Office | 63,729 | | - | | 1,395,105 |
| 59 | Coordinators and Consultants | - | - | - | | 1,443,764 |
| 63 | Continuing Education | - | - | - | | - |
| 72 | Instruction - Amortization and Write Downs | | | | 332,441 | 332,441 |
| 72.1 | Instruction - Loss on Disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Instruction Expenses | 357,321 | 4,240 | - | 332,441 | 26,486,931 |
| | ADMINISTRATION | | | | | |
| 64 | Trustees | | - | | | 111,589 |
| 65 | Directors and Supervisory Officers | | 12,300 | - | | 620,773 |
| 66 | Board Administration | 374,275 | 121,430 | - | | 1,843,124 |
| 73 | Admin - Amortization and Write Downs | | | | 45,000 | 45,000 |
| 73.1 | Admin - Loss on Disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Administration Expenses | 374,275 | 133,730 | - | 45,000 | 2,620,486 |
| | TRANSPORTATION | | | | | |
| 68 | Pupil Transportation | 1,790,223 | 4,484 | - | | 1,878,904 |
| 69 | Transportation - Provincial Schools | - | - | - | | - |
| 74 | Transportation - Amortization and Write Downs | | | | - | - |
| 74.1 | Transportation - Loss on Disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Transportation Expenses | 1,790,223 | 4,484 | - | - | 1,878,904 |
| | PUPIL ACCOMMODATION | | | | | |
| 70 | School Operations and Maintenance | 467,385 | 12,200 | | | 4,833,647 |
| 71 | School Renewal Expense | - | - | | | - |
| 77 | Other Pupil Accommodation | - | - | - | | 512,463 |
| 75 | Pupil Accommodation - Amortization and Write Downs | | | | 3,039,909 | 3,039,909 |
| 80.1 | Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Pupil Accommodation Expenses | 467,385 | 12,200 | - | 3,039,909 | 8,386,019 |
| | OTHER | | | | | |
| 79 | School Generated Funds Expenses | | | | | 478,300 |
| 78 | Other Non-Operating Expenses | | 128,014 | - | | 128,014 |
| 76 | Other - Amortization and Write Downs | | | | - | - |
| 76.1 | Other - Loss on Disposal of TCA and Assets Held for Sale | | | | - | - |
| 80 | Provision for Contingencies | | - | | | - |
| | Other Expenses Category Total | | 128,014 | - | - | 606,314 |
| 90 | Total Expenses Category | 2,989,204 | 282,668 | - | 3,417,350 | 39,978,654 |

Schedule 13 - Day School Enrolment - Average Daily Enrolment

| | Elementary | Pupils of the Board | Other Pupils | Total |
|------|--|---------------------|---------------|-----------------|
| 3.1 | Junior Kindergarten | 64.00 | | |
| 3.2 | Kindergarten | 70.00 | | |
| 3.3 | Grades 1 to 3 | 231.00 | | |
| 3.4 | Grades 4 to 8 | 365.00 | | |
| 3.5 | Total Elementary Day School | 730.00 | 40.00 | 770.00 |
| | | | | |
| | Secondary - pupils less than 21 years | | | |
| 3.6 | Secondary Day School - Grade 9 to 12 | 591.63 | 122.96 | 714.59 |
| 3.7 | Independent Study | 0.00 | 0.00 | 0.00 |
| 3.8 | Total Secondary Day School | 591.63 | 122.96 | 714.59 |
| | | | | |
| 3.9 | Total Day School | 1,321.63 | 162.96 | 1,484.59 |
| | | | | |
| | High Credit: Grades 9 to 12 (under 21 years) | | | |
| 3.10 | Secondary Day School - Grade 9 to 12 | 0.50 | | 0.50 |
| 3.11 | Independent Study | 0.00 | | 0.00 |
| 3.12 | Total High Credit Secondary Day School | 0.50 | | 0.50 |
| | | | | |
| 3.13 | Elementary 21 years and over | 0.00 | 0.00 | 0.00 |
| | | | | |
| | Secondary - pupils 21 years and over | | | |
| 3.14 | Secondary Day School - Grade 9 to 12 | 0.00 | 0.00 | 0.00 |
| 3.15 | Independent Study | 0.00 | 0.00 | 0.00 |
| | | | | |
| 3.16 | Total Adult Day School | 0.00 | 0.00 | 0.00 |
| | | | | |
| | | | | |
| | 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 | Total Day School | | | 0.00 |