

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No: 65
Date: June 29, 2015

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

FROM: Cathy Tsubouchi, Superintendent of Business

SUBJECT: Estimates for 2015/2016

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

Background

The Ministry of Education's Grants for Student Needs 2015/2016 were released on March 26, 2015. The Ministry of Education continues to support key student achievement goals.

The budget was developed with a focus on our strategic priorities. The 2015-2016 Operating and Capital Budgets were developed with stakeholder input in the form of presentations and written submissions. Stakeholder groups included principals, School Councils, Special Education Advisory Committee (SEAC) and the Parent Involvement Committee (PIC).

Budget Analysis

The 2015/2016 Estimates reflect a \$97,825 surplus for compliance purposes. (See Compliance Report, page 4).

Schedule 1.1 is our Consolidated Statement of Operations (page 5). We have projected revenues of \$38,860,797 (page 8) and total expenses of \$38,298,725 (page 10) for a Total Accumulated Surplus of \$562,072. The difference between the Total Accumulated Surplus and the Compliance Surplus 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 13).

The 2015/2016 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 2015/2016 Estimates are based on a projected total enrolment of 1,529.00 FTE (783.00 FTE for elementary; 746.00 FTE for secondary). (See Schedule 13, page 14). Due to new information, these numbers have been adjusted down from the Enrolment Projection previously presented to the Board in Report No. 29 as presented in April.

Enrolment is projected to be down 45.23 FTE from our 2014/15 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 4, 2015, provided for a reduction of 0.27 FTE in elementary staff.
- Secondary teaching staff, as approved by the Board on May 26, 2015 provided for a reduction of 0.67 FTE in secondary staff.
- The School Effectiveness Lead, Early Years Lead, Mental Health Worker, Positive Behaviour Support Lead and Student Success Lead positions are once again funded from funding established for those purposes.
- We will be funding 2.0 FTE Student Work Study Teachers (SWST) from grants received for that purpose.
- We will continue to fund a 1.0 FTE Technology Enabled Learning and Teaching position (formerly the e-Learning Lead) from grants received for that purpose.
- We are funding a 0.5 FTE Special Education Lead position and a 0.5 FTE Leadership Development Lead position.
- For 2015/16, we are establishing a 0.67 FTE OYAP Lead position (Ontario Youth Apprenticeship Program) to promote the program across the board.
- We have maintained funding for 6.0 FTE Early Childhood Educators.
- We have maintained funding for 2.0 FTE Child & Youth Workers in the Geraldton area.
- In the Schreiber-Terrace Bay area, we are reducing the Library support for the elementary schools to 0.80 FTE. We were able to achieve this through attrition. This follows a similar model used in Red Rock.
- We are making the following changes to the school administration model:
 - Manitouwadge Public School will have a 1.0 FTE teaching Vice-Principal;
 - Manitouwadge High School will have a 1.0 FTE Principal and the 0.67 FTE Vice-Principal position will be removed;
 - Red Rock Public School will have a 1.0 FTE Vice-Principal with teaching responsibilities at Nipigon Red Rock District High School;
 - Dorion Public School will have a Principal with 0.5 FTE system responsibilities in Special Education;
 - Beardmore Public School will have a Vice-Principal with 0.5 system responsibilities in Leadership Development;
 - Marjorie Mills Public School will have a 1.0 FTE Principal; and
 - Nakina Public School will have a Principal with 0.5 FTE system responsibilities in School Effectiveness.

- We continue to fund a 0.5 FTE clerical position to support the administrative requirements of the EPO grants that we receive. For 2015/2016, we will be receiving \$1,026,929 in additional grants (EPO) to support Ministry initiatives.
- We continue to support the field trips/cultural activities board initiative.
- In the Plant area, we continue to reduce our costs by utilizing the expertise of in-house staff.
- School renewal allocation of \$1,214,998 will be fully used for projects in 2015/2016. (See Schedule 3, page 16).
- School condition projects to be undertaken will total \$2,546,796. (See Schedule 3, pages 15-16).
- Included in the projects described above are plans to enhance the Information Technology services within our high schools, thus improving data flow for those schools.
- Retirement Gratuity and ERIP payments are funded from current operating grants. We are budgeting \$300,000 for this purpose.

The next step in the budget process is the formal submission to the government. The budget must be submitted to the Ministry of Education by June 30, 2015.

Administrative Recommendation

That the Superior-Greenstone DSB having received Report No.65: Board Estimates for 2015/2016 adopts the Estimates for the 2015/2016 school year as presented.

Respectfully submitted,

Cathy Tsubouchi
Superintendent of Business

Dave Tamblyn
Director of Education

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	2,551,072
Other incomes	743,514
Net Expenses excluding internal audit	1,807,558
Funding allocation excluding internal audit	1,934,648
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)	38,509,797
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 - 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)	38,411,972
1.3	In-year surplus/(deficit) for compliance purposesItem 1.1 - item 1.1.1 - Item 1.2	97,825
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFROME

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)	29,291,620
1.6	1% of item 1.5	292,916
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	3,369,798
1.8	Lesser of item 1.6 and item 1.7	292,916
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 / CONFROME

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	292,916
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance	COMPLIANT / CONFORME

Schedule 1.1 - Consolidated Statement of Operations

		CY Budget
1	REVENUES	
1.1	Provincial Legislative Grants	29,619,625
1.2	Provincial Grants - Other	1,215,735
1.3	Local Taxation	3,089,538
1.4	School Generated Funds Revenues	351,000
1.5	Federal Grants and Fees	3,988,725
1.6	Investment Income	40,000
1.7	Total Other Fees and Revenues from School Boards	201,174
1.8	Fees and Revenues from Other Sources	355,000
1.10	Total Revenue Category	38,860,797
2	EXPENSES	
2.1	Total Instruction Expenses	25,402,294
2.2	Total Administration Expenses	2,565,212
2.3	Total Transportation Expenses	1,768,321
2.4	Total Pupil Accommodation Expenses	8,092,884
2.5	Total School Generated Funds Expenses.	342,000
2.6	Other Expenses.	128,014
2.7	Total Expense Category	38,298,725
3.1	Annual Surplus (Deficit)	562,072
3.2	Accumulated Surplus (Deficit) at Beginning of Year	2,385,663
3.3	Accumulated Surplus (Deficit) at End of Year	2,947,735

Schedule 9 - Revenues

1	PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS		
1.1	Legislative Grants - Current Year	22,228,592	
1.2	Legislative Grants - Amounts from Deferred Revenue	4,314,910	
1.3	Provincial Grants - Grants for Student Needs		26,543,502
2	PROVINCIAL GRANTS - OTHER		
2.8	Other EDU Grants - Amounts from Deferred Revenue	1,026,929	
	Specify other grants for operating:		
2.9			
2.10			
2.11			
2.12			
2.13			
2.14			
2.15	Provincial Grants - Other EDU	1,026,929	
	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. 2015 Accrued Tax Adjustment	-	
	Prior years' grant adjustments (specify):		
2.33			
2.34			
2.35	Grant Adjustments	-	
2.40	Provincial Grants - Other		1,215,735
3	Local Taxation		
3.1	Tax Revenue from Municipalities	3,089,538	
3.2	Tax Revenue from Unorganized Territories		
3.3	Tax Revenue Adjustment	0	
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2016 Amounts		
3.5	Local Taxation		3,089,538

Schedule 9 - Revenues

4 SCHOOL GENERATED FUNDS

4.1	Elementary Schools Generated Funds and Other Revenues	171,000	
4.2	Secondary Schools Generated Funds and Other Revenues	180,000	
4.3	Amounts from Deferred Revenue - Schools Generated Funds	-	
4.4	School Generated Funds Revenues		351,000

5 FEDERAL GRANTS & FEES

5.1	Fees - Day School	3,691,360	
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	MISC.	71,865	
5.7		-	
5.8	Federal Grants and Fees		3,988,725

6 INVESTMENT INCOME

6.1	Interest income	40,000	
6.2	Interest on Sinking Fund Assets	-	
6.3	Investment Income		40,000

7 OTHER FEES & REVENUES FROM SCHOOL BOARDS

7.1	Transportation Recoveries - Other School Boards	-	
7.2	Rental Revenue - Instructional Accommodation - Other School Boards	177,074	
7.3	Rental Revenue - Non-Instructional Accommodation - Other School Boards	-	
	Specify other:		
7.5	Recoveries	24,100	
7.6		-	
7.7	Total Other Fees and Revenues from School Boards		201,174

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	175,000	
8.8	Rental Revenue from Community Use	-	
8.9	Rental Revenue - Other	-	
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		
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	Salary recoveries	180,000	
8.22			
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		
8.31	Fees and Revenues from Other Sources		355,000
8.31 = sum (8.1 to 8.29) - 8.30		
9.0	DEFERRED CAPITAL CONTRIBUTIONS		
9.1	Amortization of Deferred Capital Contributions		3,076,123
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		38,860,797

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	12,301,105	1,536,536	-	2,800	-	-
52	Supply Teachers	622,250	53,354	-	-	-	-
53.1	Teacher Assistants	2,205,232	611,421	-	-	-	-
53.2	Early Childhood Educator	-	-	-	-	-	-
55	Textbooks and Supplies	-	-	-	476,644	-	15,380
54	Computers	-	-	-	231,399	-	-
56	Professionals Paraprofessionals and Technicians	569,038	134,026	-	44,920	-	-
57	Library and Guidance	931,755	178,753	-	6,600	-	-
58	Staff Develop.	-	-	817,523	-	-	-
67	Department Heads	-	-	-	-	-	-
61	Principals and VPs	1,622,750	145,352	15,000	24,950	-	-
62	School Office	930,443	236,004	10,000	103,735	-	4,773
59	Coordinators and Consultants	889,478	112,779	-	144,680	-	-
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		20,072,051	3,008,225	842,523	1,035,728	-	20,153
ADMINISTRATION							
64	Trustees	66,209	4,891	30,531	10,000	-	-
65	Directors and Supervisory Officers	561,928	63,545	27,500	27,913	-	-
66	Board Administration	936,635	224,776	31,475	183,757	-	3,996
73	Admin - Amortization and Write Downs	-	-	-	-	-	-
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-	-	-
Total Administration Expenses		1,564,772	293,212	89,506	221,670	-	3,996
TRANSPORTATION							
68	Pupil Transportation	51,032	13,019	3,135	15,990	-	1,881
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		51,032	13,019	3,135	15,990	-	1,881
PUPIL ACCOMMODATION							
70	School Operations and Maintenance	2,118,133	486,967	41,700	1,628,959	-	18,021
71	School Renewal Expense	-	-	-	-	-	-
77	Other Pupil Accommodation	-	-	-	-	531,213	-
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		2,118,133	486,967	41,700	1,628,959	531,213	18,021
OTHER							
79	School Generated Funds Expenses	-	-	-	342,000	-	-
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		-	-	-	342,000	-	-
90	Total Expenses Category	23,805,988	3,801,423	976,864	3,244,347	531,213	44,051

Schedule 10 - Expenses

	Fees and Contract Services	Other Expenses	Transfer to Other Boards	Amortization and Write Downs and Net Loss on Disposal	Total Expenses
INSTRUCTION	09	10	11	12	13
51 Classroom Teachers		-	-	-	13,840,441
52 Supply Teachers	-	-	-	-	675,604
53.1 Teacher Assistants	-	-	-	-	2,816,653
53.2 Early Childhood Educator	-	-	-	-	-
55 Textbooks and Supplies	60,500	3,840	-	-	556,364
54 Computers	65,900	-	-	-	297,299
56 Professionals Paraprofessionals and Technicians	36,000	-	-	-	783,984
57 Library and Guidance	30,000	-	-	-	1,147,108
58 Staff Develop.	-	-	-	-	817,523
67 Department Heads	-	-	-	-	-
61 Principals and VPs	-	-	-	-	1,808,052
62 School Office	54,900	-	-	-	1,339,855
59 Coordinators and Consultants	-	-	-	-	1,146,937
63 Continuing Education	-	-	-	-	-
72 Instruction - Amortization and Write Downs	-	-	-	172,474	172,474
72.1 Instruction - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-	-
Total Instruction Expenses	247,300	3,840	-	172,474	25,402,294
ADMINISTRATION					
64 Trustees	-	-	-	-	111,631
65 Directors and Supervisory Officers	-	11,800	-	-	692,686
66 Board Administration	223,098	114,039	-	-	1,717,776
73 Admin - Amortization and Write Downs	-	-	-	43,119	43,119
73.1 Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-	-
Total Administration Expenses	223,098	125,839	-	43,119	2,565,212
TRANSPORTATION					
68 Pupil Transportation	1,681,531	1,733	-	-	1,768,321
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	1,681,531	1,733	-	-	1,768,321
PUPIL ACCOMMODATION					
70 School Operations and Maintenance	391,737	12,000	-	-	4,697,517
71 School Renewal Expense	-	-	-	-	-
77 Other Pupil Accommodation	-	-	-	-	531,213
75 Pupil Accommodation - Amortization and Write Downs	-	-	-	2,864,154	2,864,154
80.1 Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale	-	-	-	-	-
Total Pupil Accommodation Expenses	391,737	12,000	-	2,864,154	8,092,884
OTHER					
79 School Generated Funds Expenses	-	-	-	-	342,000
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	-	-	470,014
90 Total Expenses Category	2,543,666	271,426	-	3,079,747	38,298,725

Schedule 10ADJ - Adjustment for Compliance Purposes

INSTRUCTION	Less: Inc.(Dec.) Unfunded Liab. - Interest Accrued, SGF, Contaminated Sites	Plus: Amort. of Employee Future Benefits - Health, Dental, Life Less: Decrease Insurance Sept 1 Unfunded Liabilities	Liab.- Employee Benefits
	14	15	16
51 Classroom Teachers	-	48,337	-14,664
52 Supply Teachers	-	-	-
53.1 Teacher Assistants	-	19,955	-6,054
53.2 Early Childhood Educator	-	-	-
55 Textbooks and Supplies	-	-	-
54 Computers	-	-	-
56 Professionals Paraprofessionals and Technicians	-	4,309	-1,307
57 Library and Guidance	-	5,638	-1,710
58 Staff Develop.	-	-	-
67 Department Heads	-	-	-
61 Principals and VPs	-	4,890	-1,484
62 School Office	-	7,432	-2,255
59 Coordinators and Consultants	-	3,253	-987
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	-	93,814	-28,461
ADMINISTRATION			
64 Trustees	-	-	-
65 Directors and Supervisory Officers	-	7,095	-2,153
66 Board Administration	-	411	-125
73 Admin - Amortization and Write Downs	-	-	-
73.1 Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
Total Administration Expenses	-	7,506	-2,278
TRANSPORTATION			
68 Pupil Transportation	-	-	-
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	-	-	-
PUPIL ACCOMMODATION			
70 School Operations and Maintenance	-	15,305	-4,643
71 School Renewal Expense	-	-	-
77 Other Pupil Accommodation	-4,985	-	-
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	-4,985	15,305	-4,643
OTHER			
79 School Generated Funds Expenses	342,000	-	-
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	342,000	-	-
90 Total Expenses Category	337,015	116,625	-35,382
91 Reconciliation Target Category	-	116,625	-

Schedule 10ADJ - Adjustment for Compliance Purposes

		Plus: Amortization of Employee Future Benefits - Retirement Gratuity liability	Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
INSTRUCTION		18	19	12	20
51	Classroom Teachers	123,615	186,616	13,840,441	14,027,057
52	Supply Teachers	-	-	675,604	675,604
53.1	Teacher Assistants	51,034	77,043	2,816,653	2,893,696
53.2	Early Childhood Educator	-	-	-	-
55	Textbooks and Supplies	-	-	556,364	556,364
54	Computers	-	-	297,299	297,299
56	Professionals Paraprofessionals and Technicians	11,020	16,636	783,984	800,620
57	Library and Guidance	14,418	21,766	1,147,108	1,168,874
58	Staff Develop.	-	-	817,523	817,523
67	Department Heads	-	-	-	-
61	Principals and VPs	12,505	18,879	1,808,052	1,826,931
62	School Office	19,005	28,692	1,339,855	1,368,547
59	Coordinators and Consultants	8,318	12,558	1,146,937	1,159,495
63	Continuing Education	-	-	-	-
72	Instruction - Amortization and Write Downs	-	-	172,474	172,474
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-
Total Instruction Expenses		239,915	362,190	25,402,294	25,764,484
ADMINISTRATION					
64	Trustees	-	-	111,631	111,631
65	Directors and Supervisory Officers	18,145	27,393	692,686	720,079
66	Board Administration	1,050	1,586	1,717,776	1,719,362
73	Admin - Amortization and Write Downs	-	-	43,119	43,119
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-
Total Administration Expenses		19,195	28,979	2,565,212	2,594,191
TRANSPORTATION					
68	Pupil Transportation	-	-	1,768,321	1,768,321
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		-	-	1,768,321	1,768,321
PUPIL ACCOMMODATION					
70	School Operations and Maintenance	39,145	59,093	4,697,517	4,756,610
71	School Renewal Expense	-	-	-	-
77	Other Pupil Accommodation	-	4,985	531,213	536,198
75	Pupil Accommodation - Amortization and Write Downs	-	-	2,864,154	2,864,154
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale	-	-	-	-
Total Pupil Accommodation Expenses		39,145	64,078	8,092,884	8,156,962
OTHER					
79	School Generated Funds Expenses	-	-342,000	342,000	0
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		-	-342,000	470,014	128,014
90	Total Expenses Category	298,255	113,247	38,298,725	38,411,972
91	Reconciliation Target Category	298,255	-	-	-

Schedule 5 - Detail of Accumulated Surplus/(Deficit)

	Accumulated Surplus (Deficit) - Balance at September 1 Col. 1	Transfer to Committed Capital or Committed Sinking Fund Interest Earned Col. 2	Accumulated Surplus (Deficit) - In-Year Increase (Decrease) Col. 3	Accumulated Surplus (Deficit) - Balance at August 31 Col. 4
1 Available for Compliance - Unappropriated				
1.1 Operating Accumulated Surplus	2,990,510	-	97,825	3,088,335
1.2 Available for Compliance - Unappropriated	2,990,510	-	97,825	3,088,335
2 Available for Compliance - Internally Appropriated				
2.1 Retirement Gratuities	106,189	-	-	106,189
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	-	0	379,288
3 Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	3,369,798	-	97,825	3,467,623
4 Unavailable for Compliance				
4.1 Employee Future Benefits - retirement gratuity liability	-2,236,909	-	298,255	-1,938,654
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	-816,378	-	116,625	-699,753
4.1.3 Employee Future Benefits - other than retirement gratuity	-72,733	-	35,382	-37,351
4.2 Interest to be Accrued	-156,398	-	4,985	-151,413
4.4 School Generated Funds	278,285	-	9,000	287,285
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	-984,135	-	464,247	-519,888
5 Total Accumulated Surplus (Deficit)	2,385,663	-	562,072	2,947,735

Schedule 13 - Day School Enrolment - Average Daily Enrolment

		Pupils of the Board	Other Pupils	Total
3.1	Elementary Junior Kindergarten	70.00		
3.2	Kindergarten	82.00		
3.3	Grades 1 to 3	228.00		
3.4	Grades 4 to 8	364.00		
3.5	Total Elementary Day School	744.00	39.00	783.00
Secondary - pupils less than 21 years				
3.6	Secondary Day School - Grade 9 to 12	616.00	130.00	746.00
3.7	Independent Study	0.00	0.00	0.00
3.8	Total Secondary Day School	616.00	130.00	746.00
3.9	Total Day School	1,360.00	169.00	1,529.00
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	1.88	0.25	2.13
3.15	Independent Study	0.00	0.00	0.00
3.16	Total Adult Day School	1.88	0.25	2.13
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

Schedule 3 - Capital Expenditure Budget

		NPP and GPL Other	GPL Renewal	Full Day Kindergarten	Capital Priorities - Major Capital Programs	Capital Priorities - Land	New School Condition Improvement - Restricted (80%)	New School Condition Improvement - Unrestricted (20%)
		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
Capital Expenditures								
1.1	Land	-	-	-	-	-	-	-
1.2	Buildings and Other Non- Moveable Type Assets	-	-	-	-	-	1,797,913	347,000
1.3	Moveable Type Assets	-	-	-	-	-	-	-
1.4	Capital Expenditures - All Categories	-	-	-	-	-	1,797,913	347,000
Capitalized Interest								
1.5	Land	-	-	-	-	-	-	-
1.6	Buildings and Other Non- Moveable Type Assets	-	-	-	-	-	-	-
1.7	Capital Expenditures - All Categories	-	-	-	-	-	-	-
Total Eligible Capital Expenditures								
1.8.1	Land	-	-	-	-	-	-	-
1.8.2	Buildings and Other Non- Moveable Type Assets	-	-	-	-	-	1,797,913	347,000
1.8.3	Moveable Type Assets	-	-	-	-	-	-	-
1.8.4	Capital Expenditures - All Categories	-	-	-	-	-	1,797,913	347,000

Note 1: Col. 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: Item 1.1 - includes Land, Land Improvements with infinite lives, and Pre-Acquisition Costs for Land.

Note 3: Item 1.2 - Includes Land Improvements with Finite Lives, Buildings, Portables, CIP and Pre-Acquisition Costs for Non-Land

Note 4: Item 1.1 and 1.2 - Capital Expenditures for Land and Buildings are to be reported including capitalized interest, if any.

Schedule 3 - Capital Expenditure Budget

		Temporary Accommodation Funding Source	School Condition Improvement Funding Source - Deferred Revenue	Retrofitting School Space for Child Care Funding Source	Minor TCA	School Generated Funds Funding Source	School Renewal Funding Source	Renewable Energy
		Col. 8	Col. 9	Col. 10	Col. 11	Col. 12	Col. 13	Col. 14
Capital Expenditures								
1.1	Land							
1.2	Buildings and Other Non-Moveable Type Assets		401,883				1,022,241	
1.3	Moveable Type Assets	-	-	-	160,900	-	193,000	-
1.4	Capital Expenditures - All Categories	-	401,883	-	160,900	-	1,215,241	-
Capitalized Interest								
1.5	Land							
1.6	Buildings and Other Non-Moveable Type Assets							
1.7	Capital Expenditures - All Categories	-	-	-	-	-	-	-
Total Eligible Capital Expenditures								
1.8.1	Land	-	-	-	-	-	-	-
1.8.2	Buildings and Other Non-Moveable Type Assets	-	401,883	-	-	-	1,022,241	-
1.8.3	Moveable Type Assets	-	-	-	160,900	-	193,000	-
1.8.4	Capital Expenditures - All Categories	-	401,883	-	160,900	-	1,215,241	-

Note 1: Item 1.1 - includes Land, Land Improvements with infinite lives, and Pre-Acquisition Costs for Land.

Note 2: Item 1.2 - Includes Land Improvements with Finite Lives, Buildings, Portables, CIP and Pre-Acquisition Costs for Non-Land

Note 3: Item 1.1 and 1.2 - Capital Expenditures for Land and Buildings are to be reported including capitalized interest, if any.

Schedule 3 - Capital Expenditure Budget

	Energy Efficient Schools Col. 15	EDC Funding Source Col. 16	POD Col. 17	Other Deferred Revenue Col. 18	Other Col. 19	Funding Source Categories Col. 20
Capital Expenditures						
1.1 Land	-	-	-	-	-	-
1.2 Buildings and Other Non-Moveable Type Assets	-	-	-	-	-	3,569,037
1.3 Moveable Type Assets	-	-	-	-	-	353,900
1.4 Capital Expenditures - All Categories	-	-	-	-	-	3,922,937
Capitalized Interest						
1.5 Land	-	-	-	-	-	-
1.6 Buildings and Other Non-Moveable Type Assets	-	-	-	-	-	-
1.7 Capital Expenditures - All Categories	-	-	-	-	-	-
Total Eligible Capital Expenditures						
1.8.1 Land	-	-	-	-	-	-
1.8.2 Buildings and Other Non-Moveable Type Assets	-	-	-	-	-	3,569,037
1.8.3 Moveable Type Assets	-	-	-	-	-	353,900
1.8.4 Capital Expenditures - All Categories	-	-	-	-	-	3,922,937

Note 1: Item 1.1 - includes Land, Land Improvements with infinite lives, and Pre-Acquisition Costs for Land.

Note 2: Item 1.2 - Includes Land Improvements with Finite Lives, Buildings, Portables, CIP and Pre-Acquisition Costs for Non-Land

Note 3: Item 1.1 and 1.2 - Capital Expenditures for Land and Buildings are to be reported including capitalized interest, if any.