



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD
"Inspiring Our Students to Succeed and Make a Difference"

Report No: 51
Date: July 15, 2019

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

FROM: Cathy Tsubouchi, Superintendent of Business

SUBJECT: Board Estimates for 2019/2020

STRATEGIC PRIORITY: Learning, Well-Being, Relationships, and Stewardship

Background

The Ministry of Education's Grants for Student Needs 2019/2020 were released on April 26, 2019. The Ministry of Education continues to support key student achievement goals.

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

- Learning
- Well-being,
- Relationships, and
- Stewardship.

Budget Analysis

The 2019/2020 Estimates have a \$31,211 deficit for compliance purposes. (See Compliance Report, page 7). Although our deficit is within the limits allowed under the Education Act and we are compliant, the Ministry now requires adoption of an in-year elimination plan. (Refer to page 8).

Schedule 1.1 is our Consolidated Statement of Operations (page 9). We have projected revenues of \$43,439,761 (for details see Schedule 9 on pages 10-12) and total expenses of \$43,041,734 (for details see Schedule 10 on pages 13-14) for an In-Year Accumulated Surplus of \$398,027. The difference between the In-year Accumulated Surplus 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 15).

Once again, the 2019/2020 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 2019/2020 Estimates are based on a projected total enrolment of 1,357.00 FTE (766.00 FTE for elementary; 591.00 FTE for secondary). (See Schedule 13, page 16). The details of the Enrolment Projection are presented in Appendix 1 (page 5).

Enrolment is projected to be down 41.76 FTE from our 2018/19 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 27, 2019, provided for 69.0 FTE which is a decrease of 2.50 FTE in elementary staff.
- Secondary teaching staff, as approved by the Board on May 27, 2019 provided for 72.50 FTE, which is a decrease of 4.33 FTE in secondary staff.
- Educational Assistants staffing was approved by the Board on May 27, 2019 as 46.0 FTE to be allocated based on need.
- The School Effectiveness Lead, Indigenous Lead, Mental Health Manager, Early Years Lead, Technology Enabled Learning and Teaching Lead, and Student Success Lead positions are once again funded from Ministry funding established for those purposes.
- With the increase in ABA funding for 2019/20, we are funding a new Positive Behaviour Interventionist for Marathon/Manitouwadge as well as our Positive Behaviour Support Lead.
- We continue to fund a 0.5 FTE clerical position to support the administrative requirements of the above Lead positions and the requirements of PPF (Priorities and Partnerships Fund) grants that we receive.
- We have included a Numeracy Lead in this budget but did not have information regarding facilitators at the time of finalizing this budget. These positions will be added as funding is known.
- We are funding a Special Education Lead position at 0.5 FTE.
- We have not received details of the experiential funding and therefore, this budget no longer includes a 0.5 FTE Experiential Lead.
- We continue to fund a 0.5 FTE system guidance position at the elementary panel to support student success in transitioning to high school.
- We are maintaining an OYAP Lead position (Ontario Youth Apprenticeship Program) to promote the program across the board; however, this position will be 0.50 FTE as this is all that the funding provides. We are no longer topping up this position.
- We continue to fund 4.0 FTE Early Childhood Educators.
- We continue to fund 3.0 FTE Child & Youth Workers in the Geraldton area.
- We have reduced secondary library staffing to the same levels as elementary which is a reduction of 2.5 FTE.
- We have reduced the number of Attendance Counsellors to 3.0 FTE, which is a reduction of 2.0 FTE. The focus of the Attendance Counsellor changed this past year and we continue training around this focus.

- We continue to support the Hockey Canada Skills Academy at George O'Neill Public and Terrace Bay Public Schools for students in grades 4 to 8.
- We are once again funding the summer coop program for the summer of 2020.
- We are maintaining a 1.0 FTE Grad Coach at Geraldton High School to support Indigenous students and continue to partner with Red Rock Indian Band to provide a 1.0 FTE Grad Coach at Nipigon Red Rock District High School.
- The Rural and Northern Education Fund grant continues. In 2019/20, we expect to have \$261,624 available (including carryover from 2018/19) and plan to use these funds as indicated in the attached Appendix 2 (see page 6).
- Funding for Multi-Disciplinary Teams continues to provide 4.0 FTE which we will be utilizing as follows:
 - 1.0 FTE Positive Behaviour Interventionist to support the Nipigon area;
 - 1.0 FTE Multi-Disciplinary Special Ed Teacher to support the Geraldton area;
 - 0.5 FTE Multi-Disciplinary Vice-Principal to support the Geraldton area (new);
 - 0.5 FTE Child Youth Worker in Marathon;
 - 0.5 FTE Multi-Disciplinary Principal to support the Terrace Bay/Schreiber area; and
 - 0.5 FTE Multi-Disciplinary Vice-Principal to support the Dorion/Red Rock area.
- We continue to fund annual BMS recertification training, shop training at the secondary panel, occasional teacher orientation, health & safety training, and have increased funding for attendance training.
- We have added \$12,592 to support Reflex Math.
- We have added \$33,000 for OSR cabinet replacements.
- In the Plant area, we continue to reduce our costs by utilizing the expertise of in-house staff.
- We have received the following allocations for capital projects and will be spending them as indicated below:

| Funding | 19/20 Allocation: | Planned spending for 19/20: |
|--------------------------------|--------------------------|------------------------------------|
| School Condition Improvement | \$4,658,293 | \$4,647,253 |
| School Renewal | \$1,332,556 | \$1,077,855 |
| Child Care Capital | \$2,420,016 | \$1,959,806 |
| Child & Family Program Capital | \$806,672 | \$806,672 |

- Retirement Gratuity payments will be covered by current operating grants. We are currently budgeting \$265,000 for gratuities.

The formal budget submission to the government is required by July 24, 2019 as we requested the extension for submission which had been offered by the Ministry to all boards due to the late release of the grants.

Administrative Recommendation

That the Superior-Greenstone DSB having received Report No. 51: Board Estimates for 2019/2020 adopts the Estimates for the 2019/2020 school year as presented.

Respectfully submitted by:

Cathy Tsubouchi
Superintendent of Business

Nicole Morden Cormier
Director of Education

Superior-Greenstone DSB

2019/20 Budget

Enrolment Projections

| ELEMENTARY SCHOOLS | 2019/20 BUDGETED ADE | 2018/19 ACTUAL ADE * | CHANGE |
|-----------------------------------|-------------------------------------|-------------------------------------|----------------|
| B.A. Parker PS | 116.00 | 125.50 | (9.50) |
| Beardmore PS | 21.00 | 19.00 | 2.00 |
| Dorion PS | 48.00 | 46.00 | 2.00 |
| George O'Neil PS | 149.00 | 146.00 | 3.00 |
| Manitouwadge PS | 45.00 | 39.00 | 6.00 |
| Margaret Twomey PS | 170.00 | 187.00 | (17.00) |
| Marjorie Mills PS | 56.00 | 54.50 | 1.50 |
| Nakina PS | 14.00 | 16.00 | (2.00) |
| Schreiber PS | 55.00 | 54.50 | 0.50 |
| Terrace Bay PS | 92.00 | 83.50 | 8.50 |
| Total Elementary Enrolment | 766.00 | 771.00 | (5.00) |
| SECONDARY SCHOOLS | 2019/20 BUDGETED ADE | 2018/19 ACTUAL ADE | CHANGE |
| Geraldton Composite HS | 152.12 | 174.25 | (22.13) |
| Lake Superior HS | 88.50 | 79.25 | 9.25 |
| Manitouwadge HS | 55.75 | 68.75 | (13.00) |
| Marathon HS | 161.63 | 166.38 | (4.75) |
| Nipigon Red Rock HS | 133.00 | 139.13 | (6.13) |
| Total Secondary Enrolment | 591.00 | 627.76 | (36.76) |
| Board Totals | 1,357.00 | 1,398.76 | (41.76) |

*This is the actual as of June 28, 2019

NOTE: The above numbers include pupils of the board, other pupils, high credit pupils and pupils over 21.

Superior-Greenstone DSB

2019/20 Budget

Rural and Northern Education Fund (RNEF)

| Description | Amount |
|---|-----------|
| Support for Minecraft Training | \$15,000 |
| Support for Leadership Camp | \$10,000 |
| Guidance enhancement - elementary | \$28,935 |
| Support for Grad Coach at Geraldton High | \$54,304 |
| Support of the hockey program at Terrace Bay Public and George O'Neill Public | \$16,000 |
| Support of Child Youth Worker at Marjorie Mills Public | \$50,135 |
| Funding to support sports travel and cultural events at the school level | \$52,500 |
| Purchase of 50-Ton Press for Manitouwadge High | \$12,000 |
| TOTAL | \$238,874 |

Compliance Report

Administration and Governance

| | |
|---|-------------------------|
| Gross Expenses excluding internal audit | 2,792,357 |
| Other incomes | 601,458 |
| Net Expenses excluding internal audit | 2,190,899 |
| Funding allocation excluding internal audit | 2,328,784 |
| 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) | 42,783,261 |
| | In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1) | 0 |
| 1.1.1 | | |
| 1.2 | In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20) | 42,814,472 |
| 1.3 | In-year surplus/(deficit) for compliance purposes | -31,211 |
| |Item 1.1 - item 1.1.1 - Item 1.2 | |

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) | 31,728,615 |
| 1.6 | 1% of item 1.5 | 317,286 |
| 1.7 | Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1) | 5,072,903 |
| 1.8 | Lesser of item 1.6 and item 1.7 | 317,286 |
| 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 | 317,286 |
| 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 |

2019-20 District School Board In-Year Deficit Elimination Plan

| | | |
|---------------|-----|------------------------------------|
| DSBNo. | 6.2 | DSB Superior-Greenstone DSB |
|---------------|-----|------------------------------------|

COMMITTED CAPITAL

| | |
|---|-----|
| 1.1 Portion of committed capital amortization attributable to ministry-approved projects | 0.0 |
| 1.2 Portion of committed capital amortization attributable to projects not requiring approval [Schedule 5.5, Total Depreciable Capital Projects, column 6 in EFIS] | 0.0 |

IN-YEAR SURPLUS/(DEFICIT)

| | |
|--|-------------------|
| 2.1 In-year surplus/(deficit) reported in 2019–20 Estimates [Schedule 5, item 3, column 3 in EFIS] | (31,211.0) |
| 2.2 Adjustment for amortization of approved committed capital (line 1.1 above) | 0.0 |
| Adjusted 2019–20 in-year surplus/(deficit) | (31,211.0) |

| | 2020–21 | | 2021–22 | |
|--|---------|------------|---------|---------|
| | FTE | \$ | FTE | \$ |
| Previous year's adjusted in-year surplus/(deficit) | | (31,211.0) | | 1,789.0 |
| Incremental changes over previous year: | | | | |

REVENUE

| Sub-total | - | - | - | - |
|-----------|---|---|---|---|

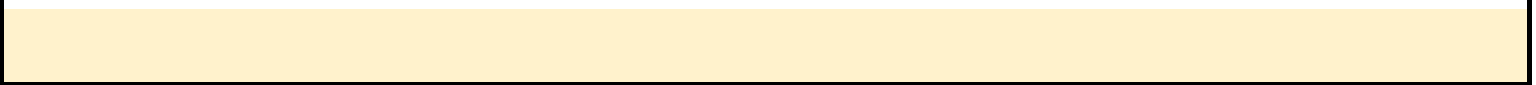
EXPENSES

| Elimination of OSR cabinet purchases | | 33,000.0 | | |
|--|---|-----------------|---|----------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Sub-total | - | 33,000.0 | - | - |
| Planned in-year surplus/(deficit) | - | 1,789.0 | - | 1,789.0 |

NOTE: This amount should not be negative by the end of 2021-22.

Certification

I certify that a resolution has been adopted to approve the financial plan as shown above.



Date

Signed by the Director of Education

Schedule 1.1 - Consolidated Statement of Operations

| | | <u>Budget</u> |
|------|--|-------------------|
| 1 | REVENUES | |
| 1.1 | Provincial Legislative Grants | 34,940,674 |
| 1.2 | Provincial Grants - Other | 208,039 |
| 1.3 | Local Taxation | 3,222,925 |
| 1.4 | School Generated Funds Revenues | 656,500 |
| 1.5 | Federal Grants and Fees | 3,721,314 |
| 1.6 | Investment Income | - |
| 1.7 | Total Other Fees and Revenues from School Boards | 263,240 |
| 1.8 | Fees and Revenues from Other Sources | 427,069 |
| 1.10 | Total Revenue Category | 43,439,761 |
| 2 | EXPENSES | |
| 2.1 | Total Instruction Expenses | 26,694,107 |
| 2.2 | Total Administration Expenses | 2,818,962 |
| 2.3 | Total Transportation Expenses | 1,600,101 |
| 2.4 | Total Pupil Accommodation Expenses | 11,204,650 |
| 2.5 | Total School Generated Funds Expenses. | 595,900 |
| 2.6 | Other Expenses. | 128,014 |
| 2.7 | Total Expense Category | 43,041,734 |
| 3.1 | Annual Surplus (Deficit) | 398,027 |
| 3.2 | Accumulated Surplus (Deficit) at Beginning of Year | 6,064,177 |
| 3.3 | Accumulated Surplus (Deficit) at End of Year | 6,462,204 |

Schedule 9 - Revenues

| | | | |
|-------------|---|----------------|-------------------|
| 1 | PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS | | |
| 1.1 | Legislative Grants - Current Year | 23,302,903 | |
| 1.2 | Legislative Grants - Amounts from Deferred Revenue | 5,547,811 | |
| 1.3 | Provincial Grants - Grants for Student Needs | | 28,850,714 |
| | | | |
| 2 | PROVINCIAL GRANTS - OTHER | | |
| 2.8 | Other EDU Grants - Amounts from Deferred Revenue | - | |
| | Specify other grants for operating: | | |
| 2.9 | Math Renewal | 115,000 | |
| 2.10 | | | |
| 2.11 | | | |
| 2.12 | | | |
| 2.13 | | | |
| 2.14 | | | |
| 2.15 | Provincial Grants - Other EDU | 115,000 | |
| | | | |
| | 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 | 93,039 | |
| 2.20 | TCU Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LMDA | | |
| 2.21 | Grants from Other Ministries - Amounts from Deferred Revenue | - | |
| | Specify other grants from other ministries: | | |
| 2.22 | | | |
| 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) | 93,039 | |
| | | | |
| 2.32 | Grant Accrual Re. 2020 Accrued Tax Adjustment | - | |
| | Prior years' grant adjustments (specify): | | |
| 2.33 | | | |
| 2.34 | | | |
| 2.35 | Grant Adjustments | - | |
| | | | |
| 2.40 | Provincial Grants - Other | | 208,039 |
| | | | |
| 3 | Local Taxation | | |
| 3.1 | Tax Revenue from Municipalities | 3,222,925 | |
| 3.2 | Tax Revenue from Unorganized Territories | - | |
| 3.3 | Tax Revenue Adjustment | 0 | |
| 3.4 | Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2020 Amounts | - | |
| 3.5 | Local Taxation | | 3,222,925 |

Schedule 9 - Revenues

| | | | |
|---|--|-----------|------------------|
| 4 SCHOOL GENERATED FUNDS | | | |
| 4.1 | Elementary Schools Generated Funds and Other Revenues | 307,000 | |
| 4.2 | Secondary Schools Generated Funds and Other Revenues | 349,500 | |
| 4.3 | Amounts from Deferred Revenue - Schools Generated Funds | - | |
| 4.4 | School Generated Funds Revenues | | 656,500 |
| 5 FEDERAL GRANTS & FEES | | | |
| 5.1 | Fees - Day School | 3,581,314 | |
| 5.2 | Transportation Recoveries - Federal | 100,000 | |
| 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 | Recoveries | 40,000 | |
| 5.7 | | - | |
| 5.8 | Federal Grants and Fees | | 3,721,314 |
| 6 INVESTMENT INCOME | | | |
| 6.1 | Interest income | - | |
| 6.2 | Interest on Sinking Fund Assets | - | |
| 6.3 | Investment Income | | - |
| 7 OTHER FEES & REVENUES FROM SCHOOL BOARDS | | | |
| 7.1 | Transportation Recoveries - Other School Boards | - | |
| 7.2 | Rental Revenue - Instructional Accommodation - Other School Boards | 240,000 | |
| 7.3 | Rental Revenue - Non-Instructional Accommodation - Other School Boards | - | |
| | Specify other: | | |
| 7.5 | Transportation Admin Fees | 23,240 | |
| 7.6 | | - | |
| 7.7 | Total Other Fees and Revenues from School Boards | | 263,240 |
| 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 | 203,000 | |
| 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 | | - |
| 8.18.1 | Revenue related to benefit plan reserves | | - |
| | Other Grants - Non-GREs (specify): | | |
| 8.19 | | | |
| 8.20 | | | |
| | Specify other: | | |
| 8.21 | Recoveries | | 154,069 |
| 8.22 | CODE | | 70,000 |
| 8.23 | | | |
| 8.24 | | | |
| 8.25 | | | |
| 8.26 | | | |
| 8.27 | | | |
| 8.28 | | | |
| 8.29 | | | |
| 8.30 | Revenue Recovery on Land Disposal | | - |
| | - (Schedule 5.6, item 1.4, Col. 3 - Sch 5.5, Col. 6.1, Total Land Projects) | | |
| 8.31 | Fees and Revenues from Other Sources | | 427,069 |
| 9.0 | DEFERRED CAPITAL CONTRIBUTIONS | | |
| 9.1 | Amortization of Deferred Capital Contributions | | 6,089,960 |
| 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 | | 43,439,761 |

Schedule 10 - Expenses

| | | Salaries and Wages | Employee Benefits | Staff Development | Supplies and Services | Interest Charges on Capital | Rental Expense |
|-----------|--|--------------------|-------------------|-------------------|-----------------------|-----------------------------|----------------|
| | INSTRUCTION | 02 | 03 | 04 | 05 | 07 | 08 |
| 51 | Classroom Teachers | 12,500,576 | 1,439,329 | | 16,700 | | - |
| 52 | Supply Staff | 904,612 | 75,454 | | | | |
| 53.1 | Teacher Assistants | 1,796,174 | 562,685 | | | | |
| 53.2 | Early Childhood Educator | 173,279 | 53,700 | | | | |
| 55 | Textbooks and Supplies | | | | 663,995 | | 8,000 |
| 54 | Computers | | | | 163,100 | - | - |
| 56 | Professionals Paraprofessionals and Technicians | 708,418 | 171,167 | | 85,880 | | - |
| 57 | Library and Guidance | 855,367 | 145,059 | | 2,500 | | |
| 58 | Staff Develop. | 19,957 | 1,682 | 308,908 | | | |
| 67 | Department Heads | - | - | | | | |
| 61 | Principals and VPs | 1,880,084 | 181,745 | 25,500 | 13,500 | | |
| 62 | School Office | 913,678 | 239,870 | 5,000 | 127,978 | - | 28,250 |
| 59 | Coordinators and Consultants | 1,507,388 | 210,025 | - | 133,556 | | - |
| 63 | Continuing Education | 30,490 | 5,355 | - | 1,000 | | - |
| 72 | Instruction - Amortization and Write Downs | | | | | | |
| 72.1 | Instruction - Loss on Disposal of TCA and Assets Held for Sale | | | | | | |
| | Total Instruction Expenses | 21,290,023 | 3,086,071 | 339,408 | 1,208,209 | - | 36,250 |
| | ADMINISTRATION | | | | | | |
| 64 | Trustees | 67,428 | 4,754 | 33,021 | 10,000 | | |
| 65 | Directors and Supervisory Officers | 505,195 | 55,238 | 31,075 | 28,200 | | |
| 66 | Board Administration | 1,033,307 | 268,195 | 40,100 | 272,971 | - | 16,200 |
| 73 | Admin - Amortization and Write Downs | | | | | | |
| 73.1 | Admin - Loss on Disposal of TCA and Assets Held for Sale | | | | | | |
| | Total Administration Expenses | 1,605,930 | 328,187 | 104,196 | 311,171 | - | 16,200 |
| | TRANSPORTATION | | | | | | |
| 68 | Pupil Transportation | 49,302 | 12,333 | 2,868 | 14,912 | - | 1,721 |
| 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 | 49,302 | 12,333 | 2,868 | 14,912 | - | 1,721 |
| | PUPIL ACCOMMODATION | | | | | | |
| 70 | School Operations and Maintenance | 2,183,941 | 593,871 | 123,950 | 1,700,816 | - | 4,272 |
| 71 | School Renewal Expense | | | | - | - | |
| 77 | Other Pupil Accommodation | | | | - | 458,949 | - |
| 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 | 2,183,941 | 593,871 | 123,950 | 1,700,816 | 458,949 | 4,272 |
| | OTHER | | | | | | |
| 79 | School Generated Funds Expenses | | | | 595,900 | | |
| 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 | - | - | - | 595,900 | | |
| 90 | Total Expenses Category | 25,129,196 | 4,020,462 | 570,422 | 3,831,008 | 458,949 | 58,443 |

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 | - | | | | 13,956,605 |
| 52 | Supply Staff | | | | | 980,066 |
| 53.1 | Teacher Assistants | | | | | 2,358,859 |
| 53.2 | Early Childhood Educator | | | | | 226,979 |
| 55 | Textbooks and Supplies | 82,200 | 2,640 | | | 756,835 |
| 54 | Computers | 60,563 | | | | 223,663 |
| 56 | Professionals Paraprofessionals and Technicians | 131,950 | 45,000 | | | 1,142,415 |
| 57 | Library and Guidance | 30,000 | - | | | 1,032,926 |
| 58 | Staff Develop. | | - | | | 330,547 |
| 67 | Department Heads | | | | | - |
| 61 | Principals and VPs | | - | | | 2,100,829 |
| 62 | School Office | 68,879 | | - | | 1,383,655 |
| 59 | Coordinators and Consultants | - | - | - | | 1,850,969 |
| 63 | Continuing Education | - | - | - | | 36,845 |
| 72 | Instruction - Amortization and Write Downs | | | | 312,914 | 312,914 |
| 72.1 | Instruction - Loss on Disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Instruction Expenses | 373,592 | 47,640 | - | 312,914 | 26,694,107 |
| | ADMINISTRATION | | | | | |
| 64 | Trustees | | - | | | 115,203 |
| 65 | Directors and Supervisory Officers | | 12,300 | - | | 632,008 |
| 66 | Board Administration | 260,248 | 126,720 | - | | 2,017,741 |
| 73 | Admin - Amortization and Write Downs | | | | 54,010 | 54,010 |
| 73.1 | Admin - Loss on Disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Administration Expenses | 260,248 | 139,020 | - | 54,010 | 2,818,962 |
| | TRANSPORTATION | | | | | |
| 68 | Pupil Transportation | 1,514,801 | 4,164 | - | | 1,600,101 |
| 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 | 1,514,801 | 4,164 | - | - | 1,600,101 |
| | PUPIL ACCOMMODATION | | | | | |
| 70 | School Operations and Maintenance | 401,675 | 13,400 | | | 5,021,925 |
| 71 | School Renewal Expense | - | - | | | - |
| 77 | Other Pupil Accommodation | - | - | - | | 458,949 |
| 75 | Pupil Accommodation - Amortization and Write Downs | | | | 5,723,776 | 5,723,776 |
| 80.1 | Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale | | | | - | - |
| | Total Pupil Accommodation Expenses | 401,675 | 13,400 | - | 5,723,776 | 11,204,650 |
| | OTHER | | | | | |
| 79 | School Generated Funds Expenses | | | | | 595,900 |
| 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 | - | - | 723,914 |
| 90 | Total Expenses Category | 2,550,316 | 332,238 | - | 6,090,700 | 43,041,734 |

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 | 5,417,155 | - | -31,211 | 5,385,944 |
| 1.2 | Available for Compliance - Unappropriated | 5,417,155 | - | -31,211 | 5,385,944 |
| 2 | Available for Compliance - Internally Appropriated | | | | |
| 2.1 | Retirement Gratuities | 0 | - | - | 0 |
| 2.2 | WSIB | 0 | - | - | 0 |
| 2.3 | School Renewal (previously included in pupil accommodation debt reserve) | 160,058 | - | - | 160,058 |
| 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 | 56,203 | - | - | 56,203 |
| 2.5 | Insurance | 15,132 | - | - | 15,132 |
| 2.6 | Pre-2010 Benefit Adjustment | 1,417,018 | - | - | 1,417,018 |
| 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 | 49,506 | - | - | 49,506 |
| 2.10 | | 0 | - | - | 0 |
| 2.11 | | 0 | - | - | 0 |
| 2.12 | | 0 | - | - | 0 |
| 2.13 | | 0 | - | - | 0 |
| 2.14 | Available for Compliance - Internally Appropriated | 1,697,917 | - | 0 | 1,697,917 |
| 3 | Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14) | 7,115,072 | - | -31,211 | 7,083,861 |
| 4 | Unavailable for Compliance | | | | |
| 4.1 | Employee Future Benefits - retirement gratuity liability | -882,047 | | 252,013 | -630,034 |
| 4.1.2 | Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc | -349,876 | | 116,625 | -233,251 |
| 4.1.3 | Employee Future Benefits - other than retirement gratuity | - | | - | - |
| 4.2 | Interest to be Accrued | -146,211 | | 0 | -146,211 |
| 4.4 | School Generated Funds | 349,410 | - | 60,600 | 410,010 |
| 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 | 991,274 | - | 429,238 | 1,420,512 |
| 5 | Total Accumulated Surplus (Deficit) | 8,106,346 | - | 398,027 | 8,504,373 |

Schedule 13 - Day School Enrolment - Average Daily Enrolment

| | Elementary | Pupils of the Board | Other Pupils | Total |
|------|--|---------------------|---------------|-----------------|
| 3.1 | Junior Kindergarten | 58.00 | | |
| 3.2 | Kindergarten | 69.00 | | |
| 3.3 | Grades 1 to 3 | 192.00 | | |
| 3.4 | Grades 4 to 6 | 233.00 | | |
| 3.5 | Grades 7 to 8 | 168.00 | | |
| 3.6 | Grades 4 to 8 | 401.00 | | |
| 3.7 | Total Elementary Day School | 720.00 | 46.00 | 766.00 |
| |Sum of items 3.1 to 3.5 | | | |
| | | | | |
| | Secondary - pupils less than 21 years | | | |
| 3.6 | Secondary Day School - Grade 9 to 12 | 501.59 | 89.41 | 591.00 |
| 3.7 | Independent Study | 0.00 | 0.00 | 0.00 |
| 3.8 | Total Secondary Day School | 501.59 | 89.41 | 591.00 |
| | | | | |
| 3.9 | Total Day School | 1,221.59 | 135.41 | 1,357.00 |
| | | | | |
| | High Credit: Grades 9 to 12 (under 21 years) | | | |
| 3.10 | Secondary Day School - Grade 9 to 12 | 0.00 | | 0.00 |
| 3.11 | Independent Study | 0.00 | | 0.00 |
| 3.12 | Total High Credit Secondary Day School | 0.00 | | 0.00 |
| | | | | |
| 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 |