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

Report No: 52
Date: August 24, 2020

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

FROM: Cathy Tsubouchi, Superintendent of Business

SUBJECT: Board Estimates for 2020/2021

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

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Background

The Ministry of Education's Grants for Student Needs 2020/2021 were released on June 19, 2020. 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 2020/2021 Estimates have a $251,477 deficit for compliance purposes. (See Compliance Report, page 8-9). Typically, we are allowed to spend up to 1% of our operating allocation to be used in the compliance calculation, provided that our Prior Year Accumulated Surplus available for Compliance is sufficient to cover this deficit. This year, the Ministry is allowing Board's to incur deficits of up to 2% of their operating allocation, with the same stipulation. Our deficit falls within 1% of our operating allocation and therefore, we are compliant.

Schedule 1.1 is our Consolidated Statement of Operations (page 10). We have projected revenues of $45,625,628 (for details see Schedule 9 on pages 11-13) and total expenses of $45,587,765 (for details see Schedule 10 on pages 14-15) for an In-Year Accumulated Surplus of $37,863. 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 16).

Once again, the 2020/2021 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 2020/2021 Estimates are based on a projected total enrolment of 1,364.00 FTE (734.00 FTE for elementary; 630.00 FTE for secondary). (See Schedule 13, page 17). The details of the Enrolment Projection are presented in Appendix 1 (page 5). Enrolment is projected to be down 29.78 FTE from our 2019/20 enrolment.

Primary Class Size

Parents had until August 18th to make decisions regarding their child's attendance in the fall, as a result, class size will be reviewed in September.

Budget Highlights

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

- Elementary teaching staff, as approved by the Board on May 7, 2020, provided for 70.0 FTE which is an increase of 1.00 FTE in elementary staff.

- Secondary teaching staff, as approved by the Board on June 8, 2020 provided for 68.67 FTE, which is an increase of 0.50 FTE in secondary staff.

- Educational Assistants staffing was approved by the Board on June 8, 2020 as 49.5 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 our ABA funding for 2020/21, we continue to fund a Positive Behaviour Interventionist in the Nipigon area as well as our board-wide Positive Behaviour Support Lead.

- We continue to fund a Numeracy Lead in this budget from PPF grants.

- We are funding a Special Education Lead position at 0.5 FTE.

- We are maintaining a 0.5 FTE OYAP Lead position (Ontario Youth Apprenticeship Program) to promote the program across the board;

- Experiential learning funding has been moved into the GSN this year and therefore, this budget includes a 0.5 FTE Experiential 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 continue to fund a 0.5 FTE System Guidance position to support student success in transitioning to high school.

- We continue to fund 4.0 FTE Early Childhood Educators.

- We continue to fund 4.0 FTE Child & Youth Workers in the District and are adding another 1.0 FTE Child & Youth Worker under the Support for Students Fund and with agreement from our OSSTF Support Staff Federation.

- Funding for Mental Health Workers in the High Schools has been moved into the GSN this year. This budget includes the addition of 2.0 FTE permanent Social Workers – one at Marathon High and another at Lake Superior High.

- 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 2021.

- We are maintaining a 1.0 FTE Grad Coach at Geraldton High School to support Indigenous students and a 1.0 FTE Grad Coach at Nipigon Red Rock District High School.

- The Rural and Northern Education Fund grant continues. In 2020/21, we have an allocation of $156,209 available and plan to use $78,863 of 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 Multi-Disciplinary Special Ed Teacher to support the Geraldton area;
    - 1.0 FTE Multi-Disciplinary Special Ed Teacher to support the Marathon area;
    - 1.0 FTE Multi-Disciplinary Principal to support the Manitouwadge area;
    - 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 are investing $34,000 to streamline our job application and tracking process.

- The role of information technology continues to grow in complexity and importance in school boards. Information technology provides the infrastructure necessary for all aspects of the academic and operational/administrative functions of a school board. As we continue to review operational efficiencies and engage in modernization, several projects have been deemed necessary and will present significant pressures on the already taxed Information Technology (IT) Department in the areas of procurement, planning, implementation and training of new system software and hardware, as well as future maintenance and ongoing support. Therefore, we have added an IT Manager position in this budget.

- We are increasing the computer budget by $109,700 in order to address internal computer enhancements and increase funds to address one-to-one computers in classrooms.

- Further budget enhancements to address COVID issues include the following:

    - Addition of a 0.50 FTE Teacher at George O'Neill Public School in order to address cohort size.
    - In the Plant area, we are adding 7.25 FTE custodial staff in order to be able to address the enhanced cleaning requirements at this time.
    - We have increased our PPE supplies budget by $50,000.
    - Computer budget has been increased by an additional $106,400 to address virtual learning needs.
    - We are adding a 0.50 FTE temporary HR Administrator position to assist with increased pressures on the department.
    - Enhancements have also been made in this budget for increased use of relief coverage for possible increase in use of sick days (approximately $311,000).
    - We have added approximately $65,000 to address the need for increased lunchroom supervision.

- We have received the following allocations for capital projects and will be spending them as indicated below:

Funding	**20/21 Allocation:**	**Planned spending for 20/21:**
School Condition Improvement	$4,986,408	$4,986,408
School Renewal	$1,359,851	$1,359,851
Child Care Capital	$2,157,832	$2,157,832
Capital Priorities- Major Capital Programs	$1,013,510	$1,013,510

- Retirement Gratuity payments will continue to be covered by current operating grants. We are currently budgeting $333,000 for gratuities.

- As in previous years, input into the budget was sought from School Councils. Refer to Appendix 3 (see page 7) for input received and the budget response.

The formal budget submission to the government is required by August 31, 2020 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. 52: Board Estimates for 2020/2021 adopts the Estimates for the 2020/2021 school year as presented.

Respectfully submitted by:

Cathy Tsubouchi
Superintendent of Business

Nicole Morden Cormier
Director of Education

APPENDIX 1

Superior-Greenstone DSB

2020/21 Budget

Enrolment Projections

ELEMENTARY SCHOOLS	2020/21 BUDGETED ADE	2019/20 ADE	CHANGE
B.A. Parker PS	**103.00**	112.00	(9.00)
Beardmore PS	**24.00**	23.00	1.00
Dorion PS	**44.00**	46.00	(2.00)
George O'Neill PS	**142.00**	149.57	(7.57)
Manitouwadge PS	**41.00**	43.00	(2.00)
Margaret Twomey PS	**163.00**	171.50	(8.50)
Marjorie Mills PS	**41.00**	47.50	(6.50)
Nakina PS	**15.00**	15.00	0
Schreiber PS	**57.00**	50.15	6.85
Terrace Bay PS	**104.00**	104.05	(0.05)
Total Elementary Enrolment	**734.00**	**761.77**	**(27.77)**
SECONDARY SCHOOLS	**2020/21 BUDGETED ADE**	**2019/20 ADE**	**CHANGE**
Geraldton Composite HS	**192.50**	185.38	7.12
Lake Superior HS	**98.63**	87.50	11.13
Manitouwadge HS	**59.87**	62.25	(2.38)
Marathon HS	**151.50**	161.50	(10.00)
Nipigon Red Rock HS	**127.50**	135.38	(7.88)
Total Secondary Enrolment	**630.00**	**632.01**	**(2.01)**

Board Totals	**1,364.00**	**1,393.78**	**(29.78)**

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

*This is the actual as of May 25, 2020.

APPENDIX 2

Superior-Greenstone DSB

2020/21 Budget

Rural and Northern Education Fund (RNEF)

Description	Amount
Guidance enhancement - elementary	$28,169
Support for Grad Coach at Geraldton High	$18,444
Support of the hockey program at Terrace Bay Public and George O'Neill Public	$6,000
Funding to support sports travel and cultural events at the school level	$26,250
TOTAL	$78,863

APPENDIX C

Superior-Greenstone DSB

2020/21 Budget

Input Received from School Councils

	Priority #1	Priority #2	Priority #3
GCHS	EA s to support the amount of high needs students at GCHS	Extracurrricular travel costs to include transportation, coaching/referring costs for travel, accomodation and meals	retention of communications-Knighline, Technical and Trades programs at GCHS
Budget response:	Done	Not done. Uncertain of impact of COVID at this point.	Knightline funding of $1,500 has been maintained.
MNPS	new white boards	i-pads/laptops	outside equipment such as picnic tables
Budget response:	Increase computer funding.	Increase computer funding.	This type of equipment is to be funded through fund raising.
NRHS	Ensure funding to maintain current staff levels while increasing support staff for the next 2 years at least....ie EAs, Librarians and Janitorial staff. I believe sanitizing will become a major activity when school does resume and unless we train the kids to sanitize their own desks after each class or day extra staff will be needed for this important task. As a side thought maybe kids can stay in their same rooms all day and teachers rotate to find their classes. This could be a form of "Stay at home" to help reduce risk of spread of any second or 3rd wave virus.	Maintain/increase technology...ie computers and smart screens. Use for more interactive presentations from outside sources and for more hands on life skill lessons and presentations. Consider switching to Google Chromebooks to work better with the Google Classroom.	The forecast as I understand it for Covid-19 is possibly 2 years or more of life like this. Can classrooms be modified for proper physical distancing. Perhaps class sizes cut in half and more contract teaching positions offered. Can busing be doubled to enable half loads of students which can help them to better social and physical distancing practices while in such close quarters. Perhaps hire bus monitors to ensure 1 child per seat.
Budget response:	Custodial staffing has been increased.	Increase computer funding.	Not done. This requires more investigation and involvement of the East of Thunder Bay Consortium.

Submission Version: Board Working Version
School Board Name: Superior-Greenstone DSB
School Year: 2020-21
Cycle: Estimates

Compliance Report

	Administration and Governance	
	Gross Expenses excluding internal audit	3,071,179
	Other incomes	771,337
	Net Expenses excluding internal audit	2,299,842
	Funding allocation excluding internal audit	2,340,165
	Overspending on Administration and Governance	0
	Compliant /Non-compliant	COMPLIANT / CONFORME
	Is the board in a Multi-Year recovery Plan?	No / Non
	(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)	45,169,128
1.1.1	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
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	45,420,605
1.3	In-year surplus/(deficit) for compliance purposes	-251,477
	.....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.	REQUIRES FURTHER COMPLIANCE CALCULATION / REQUIERT DES CALCULS COMPLÉMENTAIRES AUX FINS DE CONFORMITÉ
	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)	33,119,823
1.6	1% of item 1.5	331,198
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	7,145,345
1.8	Lesser of item 1.6 and item 1.7	331,198
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	331,198
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance (Note 1)	COMPLIANT / CONFORME

Note 1: If Line 1.12 indicates "Non-Compliant", the school board must seek Minister's approval for the deficit.

Compliance Report

Determination of In-Year Deficit Elimination Plan Requirement

2.1	Amortization related to committed capital projects incurred on or before August 31, 2010	0
	.....Schedule 5.5, column 6, Pre-September 1, 2010 projects, 0 if positive	
2.2	Amortization related to committed capital projects incurred on or after September 1, 2010 and approved by the ministry	0
	.....Schedule 5.5, column 6, Ministry approved projects on or after September 1, 2010, 0 if positive	
2.3	Closing accumulated surplus available for compliance	6,893,868
	.....Schedule 5, column 4, item 3, 0 if negative	
2.3.1	Amortization related to committed capital projects incurred on or after September 1, 2010 but before September 1, 2019 and not approved by the ministry	0
	.....If item 2.3 is greater than or equal to item 1.6, then Schedule 5.5, column 6, Non-ministry approved projects between September 1, 2010 and August 31, 2019, 0 if positive, otherwise 0	
2.4	Adjustment for amortization related to specified committed capital projects	0
	.....Item 2.1 + item 2.2 + item 2.3.1	
2.5	Adjustment for committed sinking fund interest	0
	.....Schedule 5, column 3, item 2.8.1, 0 if positive	
2.6	Adjustment for the amortization of employee future benefits liability	0
	.....Greater of Schedule 5, column 3, item 2.1 and negative (4.1 + 4.1.2 + 4.1.3), 0 if positive	
2.7	Adjusted In-Year Surplus/(Deficit)	-251,477
	.....Item 1.3 - item 2.4 - item 2.5 - item 2.6	
2.7.1	Is an In-Year Deficit Elimination Plan required? (Note 2)	

Note 2: An In-Year Deficit Elimination Plan is required if there is an adjusted in-year deficit showing at item 2.7, unless the board received or will receive an in-year deficit approval from the minister that results in compliance at item 1.12

Schedule 1.1 - Consolidated Statement of Operations

		Budget
1	**REVENUES**	
1.1	Provincial Legislative Grants	35,524,392
1.2	Provincial Grants - Other	734,098
1.3	Local Taxation	3,283,643
1.4	School Generated Funds Revenues	456,500
1.5	Federal Grants and Fees	4,953,995
1.6	Investment Income	-
1.7	Total Other Fees and Revenues from School Boards	260,000
1.8	Fees and Revenues from Other Sources	413,000
1.10	**Total Revenue Category**	45,625,628
2	**EXPENSES**	
2.1	Total Instruction Expenses	28,888,644
2.2	Total Administration Expenses	3,285,611
2.3	Total Transportation Expenses	1,598,392
2.4	Total Pupil Accommodation Expenses	11,035,486
2.5	Total School Generated Funds Expenses.	535,800
2.6	Other Expenses.	243,832
2.7	**Total Expense Category**	45,587,765
3.1	Annual Surplus (Deficit)	37,863
3.2	Accumulated Surplus (Deficit) at Beginning of Year	8,425,957
3.3	Accumulated Surplus (Deficit) at End of Year	8,463,820

Schedule 9 - Revenues

1	**PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS**		
1.1	Legislative Grants - Current Year	24,361,599	
1.2	Legislative Grants - Amounts from Deferred Revenue	5,629,533	
1.3	**Provincial Grants - Grants for Student Needs**		**29,991,132**
2	**PROVINCIAL GRANTS - OTHER**		
2.8	Other EDU Grants - Amounts from Deferred Revenue	-	
	Specify other grants for operating:		
2.9	PPF grants	58,444	
2.10	PPF grants	263,000	
2.11	PPF grants	143,874	
2.12	PPF Covid	64,841	
2.13	PPF grants	110,900	
2.14		-	
2.15	**Provincial Grants - Other EDU**	**641,059**	
	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	MCU Grant - Literacy and Basic Skills	-	
2.19	MCU Grant - OYAP	93,039	
2.20	MCU 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. 2021 Accrued Tax Adjustment	-	
	Prior years' grant adjustments (specify):		
2.33		-	
2.34		-	
2.35	**Grant Adjustments**	**-**	
2.40	**Provincial Grants - Other**		**734,098**
3	**Local Taxation**		
3.1	Tax Revenue from Municipalities	3,283,643	
3.2	Tax Revenue from Unorganized Territories	-	
3.3	Tax Revenue Adjustment	0	
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2021 Amounts	-	
3.5	**Local Taxation**		**3,283,643**

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	149,500	
4.3	Amounts from Deferred Revenue - Schools Generated Funds	-	
4.4	**School Generated Funds Revenues**		**456,500**
5	**FEDERAL GRANTS & FEES**		
5.1	Fees - Day School	4,803,995	
5.2	Transportation Recoveries - Federal	110,000	
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	Misc	40,000	
5.7		-	
5.8	**Federal Grants and Fees**		**4,953,995**
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	-	
7.3	Rental Revenue - Non-Instructional Accommodation - Other School Boards	230,000	
7.4	Northern Adjustment - Other School Boards	-	
	Specify other:		
7.5	admin fee	30,000	
7.6		-	
7.7	**Total Other Fees and Revenues from School Boards**		**260,000**
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	210,000	
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	-	

Schedule 9 - Revenues

8.13	Board Level Donations - Other	-	
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	Recoveries	203,000	
8.20		-	
	Specify other:		
8.21		-	
8.22		-	
8.23		-	
8.24		-	
8.25		-	
8.26		-	
8.27		-	
8.28		-	
8.29		-	
8.30	Revenue Recovery on Land Disposal	-	
	- (Schedule 5.6, item 1.4, Col. 3 - Sch 5.5, Col. 6.1, Total Land Projects)		
8.31	**Fees and Revenues from Other Sources**		**413,000**
9.0	**DEFERRED CAPITAL CONTRIBUTIONS**		
9.1	Amortization of Deferred Capital Contributions		5,533,260
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**		**45,625,628**

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	12,983,289	1,591,630		1,000		-
52	Supply Staff	1,171,486	98,488				
53.1	Teacher Assistants	1,964,155	624,413				
53.2	Early Childhood Educator	178,691	54,673				
55	Textbooks and Supplies				709,209		4,200
54	Computers				246,200	-	616
56	Professionals Paraprofessionals and Technicians	1,037,257	249,989		72,000		-
57	Library and Guidance	936,134	155,075		13,600		
58	Staff Develop.	53,093	4,846	550,850			
67	Department Heads	-	-				
61	Principals and VPs	1,958,181	173,673	24,500	12,400		
62	School Office	920,607	244,458	5,000	96,704	-	1,602
59	Coordinators and Consultants	1,556,046	201,055	-	116,600		59
63	Continuing Education	70,532	14,248	-	1,000	-	-
72	Instruction - Amortization and Write Downs						
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale						
	Total Instruction Expenses	**22,829,471**	**3,412,548**	**580,350**	**1,268,713**	**-**	**6,477**
	ADMINISTRATION						
64	Trustees	68,478	4,571	33,904	10,000		
65	Directors and Supervisory Officers	559,685	62,895	26,200	30,000		
66	Board Administration	1,204,202	302,432	40,100	261,330	-	847
73	Admin - Amortization and Write Downs						
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale						
	Total Administration Expenses	**1,832,365**	**369,898**	**100,204**	**301,330**	**-**	**847**
	TRANSPORTATION						
68	Pupil Transportation	48,249	11,990	2,868	14,802	-	1,708
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	**48,249**	**11,990**	**2,868**	**14,802**	**-**	**1,708**
	PUPIL ACCOMMODATION						
70	School Operations and Maintenance	2,534,573	717,225	126,300	1,670,031	-	528
71	School Renewal Expense				-	-	
77	Other Pupil Accommodation				-	438,413	-
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	**2,534,573**	**717,225**	**126,300**	**1,670,031**	**438,413**	**528**
	OTHER						
79	School Generated Funds Expenses				535,800		
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	**-**	**-**	**-**	**535,800**		
90	**Total Expenses Category**	**27,244,658**	**4,511,661**	**809,722**	**3,790,676**	**438,413**	**9,560**

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	-				14,575,919
52	Supply Staff					1,269,974
53.1	Teacher Assistants					2,588,568
53.2	Early Childhood Educator					233,364
55	Textbooks and Supplies	152,300	2,840			868,549
54	Computers	78,312				325,128
56	Professionals Paraprofessionals and Technicians	181,950	-			1,541,196
57	Library and Guidance	30,000	-			1,134,809
58	Staff Develop.		-			608,789
67	Department Heads					-
61	Principals and VPs		-			2,168,754
62	School Office	80,788				1,349,159
59	Coordinators and Consultants	-	-	-		1,873,760
63	Continuing Education	-	-	-		85,780
72	Instruction - Amortization and Write Downs				264,895	264,895
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Instruction Expenses	**523,350**	**2,840**	**-**	**264,895**	**28,888,644**
	ADMINISTRATION					
64	Trustees		-			116,953
65	Directors and Supervisory Officers		12,300	-		691,080
66	Board Administration	305,146	126,720	-		2,240,777
73	Admin - Amortization and Write Downs				236,801	236,801
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Administration Expenses	**305,146**	**139,020**	**-**	**236,801**	**3,285,611**
	TRANSPORTATION					
68	Pupil Transportation	1,514,642	4,133	-		1,598,392
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	**1,514,642**	**4,133**	**-**	**-**	**1,598,392**
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance	501,511	14,600			5,564,768
71	School Renewal Expense	-	-			-
77	Other Pupil Accommodation	-	-			438,413
75	Pupil Accommodation - Amortization and Write Downs				5,032,305	5,032,305
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				-	-
	Total Pupil Accommodation Expenses	**501,511**	**14,600**		**5,032,305**	**11,035,486**
	OTHER					
79	School Generated Funds Expenses					535,800
78	Other Non-Operating Expenses	-	128,014	115,818		243,832
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**	**115,818**	**-**	**779,632**
90	**Total Expenses Category**	**2,844,649**	**288,607**	**115,818**	**5,534,001**	**45,587,765**

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	5,483,502	-	-251,477	5,232,025
1.2	**Available for Compliance - Unappropriated**	**5,483,502**	**-**	**-251,477**	**5,232,025**
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)	159,843	-	-	159,843
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	21,404	-	-	21,404
2.5	Insurance	14,826	-	-	14,826
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	-	-	-	-
	.....from Schedule 5.5				
	Other Purposes - Capital:				
2.9	Equipment	48,752	-	-	48,752
2.10		0	-	-	0
2.11		0	-	-	0
2.12		0	-	-	0
2.13		0	-	-	0
2.14	**Available for Compliance - Internally Appropriated**	**1,661,843**	**-**	**0**	**1,661,843**
3	**Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)**	**7,145,345**	**-**	**-251,477**	**6,893,868**
4	**Unavailable for Compliance**				
4.1	Employee Future Benefits - retirement gratuity liability	-630,034		252,014	-378,020
4.1.2	Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-233,251		116,626	-116,625
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	270,110	-	-79,300	190,810
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**	**1,280,612**	**-**	**289,340**	**1,569,952**
5	**Total Accumulated Surplus (Deficit)**	**8,425,957**	**-**	**37,863**	**8,463,820**

Schedule 13 - Day School Enrolment - Average Daily Enrolment

	Elementary	Pupils of the Board	Other Pupils	Total
3.1	Junior Kindergarten	60.00		
3.2	Kindergarten	68.00		
3.3	Grades 1 to 3	197.00		
3.4	Grades 4 to 6	209.00		
3.5	Grades 7 to 8	158.00		
3.6	Grades 4 to 8	367.00		
3.7	**Total Elementary Day School**	**692.00**	**42.00**	**734.00**
	.....Sum of items 3.1 to 3.5			
	Secondary - pupils less than 21 years			
3.7.1	Secondary Day School - Grade 9 to 12	506.08	123.92	630.00
3.7.2	Independent Study	0.00	0.00	0.00
3.8	**Total Secondary Day School**	**506.08**	**123.92**	**630.00**
3.9	**Total Day School**	**1,198.08**	**165.92**	**1,364.00**
	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**