

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	3,687,803
Other incomes	457,856
Net Expenses excluding internal audit	3,229,947
Funding allocation excluding internal audit	3,233,863
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.)

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Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	81,552,605
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)	82,173,264
1.3	In-year surplus/(deficit) for compliance purposes	-620,659
Item 1.1 - item 1.1.1 - Item 1.2	

 REQUIRES FURTHER
 COMPLIANCE
 CALCULATION /
 REQUIERT DES
 CALCULS
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 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)	69,536,509
1.6	1% of item 1.5	695,365
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	19,345,377
1.8	Lesser of item 1.6 and item 1.7	695,365
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	695,365
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

		<u>CY Budget</u>
1	REVENUES	
1.1	Provincial Legislative Grants	59,138,938
1.2	Provincial Grants - Other	1,411,156
1.3	Local Taxation	15,255,924
1.4	School Generated Funds Revenues	2,113,395
1.5	Federal Grants and Fees	4,615,744
1.6	Investment Income	138,750
1.7	Total Other Fees and Revenues from School Boards	
1.8	Fees and Revenues from Other Sources	992,093
1.10	Total Revenue Category	83,666,000
2	EXPENSES	
2.1	Total Instruction Expenses	58,827,874
2.2	Total Administration Expenses	3,697,388
2.3	Total Transportation Expenses	4,445,122
2.4	Total Pupil Accommodation Expenses	13,140,312
2.5	Total School Generated Funds Expenses.	2,113,395
2.6	Other Expenses.	1,244,500
2.7	Total Expense Category	83,468,591
3.1	Annual Surplus (Deficit)	197,409
3.2	Accumulated Surplus (Deficit) at Beginning of Year	16,167,175
3.3	Accumulated Surplus (Deficit) at End of Year	16,364,584

Schedule 5 - Detail of Accumulated Surplus/(Deficit)

	Accumulated Surplus (Deficit) - Balance at September 1	Transfer to		Accumulated Surplus (Deficit) - In-Year Increase (Decrease)	Accumulated Surplus (Deficit) - Balance at August 31
		Col. 1	Col. 2		
1 Available for Compliance - Unappropriated					
1.1 Operating Accumulated Surplus	6,145,826	-		-205,964	5,939,862
1.2 Available for Compliance - Unappropriated	6,145,826	-		-205,964	5,939,862
2 Available for Compliance - Internally Appropriated					
2.1 Retirement Gratuities	638,972	-			638,972
2.2 WSIB	0	-			0
2.3 School Renewal (previously included in pupil accommodation debt reserve)	0	-			0
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 Utilities Fluctuation	353,380	-			353,380
2.5 Business Services	313,621	-			313,621
2.6 Other	230,036	-			230,036
2.7	-	-			-
2.8	0	-			0
2.8.1 Committed Sinking Fund interest earned	0	-		0	0
2.8.2 Committed Capital Projects	4,003,446	-		-295,183	3,708,263
.....from Schedule 5.5					
Other Purposes - Capital:					
2.9	0	-			0
2.10 Sioux Lookout High School Reserve	4,200,000	-			4,200,000
2.11 Pickle Lake Cap Reserves	357,164	-			357,164
2.12 DTC Reserve	3,102,932	-		-119,512	2,983,420
2.13	0	-			0
2.14 Available for Compliance - Internally Appropriated	13,199,551	-		-414,695	12,784,856
3 Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	19,345,377	-		-620,659	18,724,718
4 Unavailable for Compliance					
4.1 Employee Future Benefits - retirement gratuity liability	-4,788,101	-		798,017	-3,990,084
4.1.1 Employee Future Benefits - Early Retirement Incentive Plan	0	-		-	0
4.1.2 Employee Future Benefits - Retirement Health Dental Life Insurance Plans etc	-151,209	-		21,601	-129,608
4.1.3 Employee Future Benefits - other than retirement gratuity	0	-		-	0
4.2 Interest to be Accrued	-236,591	-		-1,550	-238,141
4.4 School Generated Funds	1,245,643	-		0	1,245,643
4.7 Revenues recognized for land	752,056	-		0	752,056
4.8 Liability for Contaminated Sites	-	-		-	-
4.9 Total Accumulated Surplus (Deficit) Unavailable for Compliance	-3,178,202	-		818,068	-2,360,134
5 Total Accumulated Surplus (Deficit)	16,167,175	-		197,409	16,364,584

Schedule 9 - Revenues

1	PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS		
1.1	Legislative Grants - Current Year	41,925,692	
1.2	Legislative Grants - Amounts from Deferred Revenue	14,541,917	
1.3	Provincial Grants - Grants for Student Needs		56,467,609
2	PROVINCIAL GRANTS - OTHER		
2.8	Other EDU Grants - Amounts from Deferred Revenue	1,160,459	
	Specify other grants for operating:		
2.9			
2.10			
2.11			
2.12			
2.13			
2.14			
2.15	Provincial Grants - Other EDU	1,160,459	
	 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	90,696	
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	ISN	160,001	
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)	250,697	
	 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		1,411,156
3	Local Taxation		
3.1	Tax Revenue from Municipalities	10,264,587	
3.2	Tax Revenue from Unorganized Territories	4,991,337	
3.3	Tax Revenue Adjustment	0	
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2016 Amounts	-	
3.5	Local Taxation		15,255,924

Schedule 9 - Revenues

4 SCHOOL GENERATED FUNDS			
4.1	Elementary Schools Generated Funds and Other Revenues	955,680	
4.2	Secondary Schools Generated Funds and Other Revenues	1,157,715	
4.3	Amounts from Deferred Revenue - Schools Generated Funds	-	
4.4	School Generated Funds Revenues		2,113,395
5 FEDERAL GRANTS & FEES			
5.1	Fees - Day School	4,319,284	
5.2	Transportation Recoveries - Federal	50,000	
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	Student Support	246,460	
5.7		-	
5.8	Federal Grants and Fees		4,615,744
6 INVESTMENT INCOME			
6.1	Interest income	138,750	
6.2	Interest on Sinking Fund Assets	-	
6.3	Investment Income		138,750
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	-	
	Specify other:		
7.5		-	
7.6		-	
7.7	Total Other Fees and Revenues from School Boards		-
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	12,300	
8.5	Transportation Recoveries from other sources	-	
8.6	Rental Revenue - Instructional Accommodation - Other sources	-	
8.7	Rental Revenue -Non-Instructional Accommodation - Other sources	344,780	
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	Secondments	504,513	
8.22	DTC	130,500	
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		992,093
8.31 = sum (8.1 to 8.29) - 8.30		
9.0	DEFERRED CAPITAL CONTRIBUTIONS		
9.1	Amortization of Deferred Capital Contributions		2,671,329
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		83,666,000

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	30,476,529	3,227,192		100,757		
52	Supply Teachers	1,384,563	136,290				
53.1	Teacher Assistants	4,500,807	1,183,633				
53.2	Early Childhood Educator	774,681	207,155				
55	Textbooks and Supplies				2,013,161		
54	Computers				1,510,023		
56	Professionals Paraprofessionals and Technicians	1,697,922	319,214		179,111		
57	Library and Guidance	955,142	181,351				
58	Staff Develop.	494,144	48,642	298,718			
67	Department Heads	134,470					
61	Principals and VPs	2,888,562	309,341	53,860	36,700		
62	School Office	1,255,071	321,436	9,509	228,527		
59	Coordinators and Consultants	2,313,687	234,128		101,530		
63	Continuing Education	206,385	19,917	3,000	16,800		
72	Instruction - Amortization and Write Downs						
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale						
	Total Instruction Expenses	47,081,963	6,188,299	365,087	4,186,609		
ADMINISTRATION							
64	Trustees	88,521	2,370	65,000	24,340		
65	Directors and Supervisory Officers	630,425	81,667	23,790	23,880		
66	Board Administration	1,342,666	309,264	56,680	317,590		171,894
73	Admin - Amortization and Write Downs						
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale						
	Total Administration Expenses	2,061,612	393,301	145,470	365,810		171,894
TRANSPORTATION							
68	Pupil Transportation	211,306	47,313	11,529	40,619		8,903
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	211,306	47,313	11,529	40,619		8,903
PUPIL ACCOMMODATION							
70	School Operations and Maintenance	3,754,999	838,317	8,250	3,279,166		
71	School Renewal Expense					1,176,154	
77	Other Pupil Accommodation						
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	3,754,999	838,317	8,250	3,279,166	1,176,154	
OTHER							
79	School Generated Funds Expenses				2,113,395		
78	Other Non-Operating Expenses	421,177	68,998	500	55,000		
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	421,177	68,998	500	2,168,395		
90	Total Expenses Category	53,531,057	7,536,228	530,836	10,040,599	1,176,154	180,797

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	-	-	-	-	33,804,478
52 Supply Teachers	-	-	-	-	1,520,853
53.1 Teacher Assistants	-	-	-	-	5,684,440
53.2 Early Childhood Educator	-	-	-	-	981,836
55 Textbooks and Supplies	326,195	11,500	-	-	2,350,856
54 Computers	-	-	-	-	1,510,023
56 Professionals Paraprofessionals and Technicians	282,080	-	-	-	2,478,327
57 Library and Guidance	-	-	-	-	1,136,493
58 Staff Develop.	-	-	-	-	841,504
67 Department Heads	-	-	-	-	134,470
61 Principals and VPs	-	-	-	-	3,288,463
62 School Office	16,300	-	-	-	1,830,843
59 Coordinators and Consultants	-	-	-	-	2,649,345
63 Continuing Education	52,046	-	-	-	298,148
72 Instruction - Amortization and Write Downs	-	-	-	317,795	317,795
72.1 Instruction - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-	-
Total Instruction Expenses	676,621	11,500	-	317,795	58,827,874
ADMINISTRATION					
64 Trustees	-	-	-	-	180,231
65 Directors and Supervisory Officers	-	8,500	-	-	768,262
66 Board Administration	398,000	117,216	-	-	2,713,310
73 Admin - Amortization and Write Downs	-	-	-	35,585	35,585
73.1 Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-	-
Total Administration Expenses	398,000	125,716	-	35,585	3,697,388
TRANSPORTATION					
68 Pupil Transportation	4,125,452	-	-	-	4,445,122
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	4,125,452	-	-	-	4,445,122
PUPIL ACCOMMODATION					
70 School Operations and Maintenance	869,400	12,250	-	-	8,762,382
71 School Renewal Expense	-	-	-	-	1,176,154
77 Other Pupil Accommodation	-	-	-	-	-
75 Pupil Accommodation - Amortization and Write Downs	-	-	-	3,201,776	3,201,776
80.1 Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale	-	-	-	-	-
Total Pupil Accommodation Expenses	869,400	12,250	-	3,201,776	13,140,312
OTHER					
79 School Generated Funds Expenses	-	-	-	-	2,113,395
78 Other Non-Operating Expenses	-	698,825	-	-	1,244,500
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	-	698,825	-	-	3,357,895
90 Total Expenses Category	6,069,473	848,291	-	3,555,156	83,468,591

Section 1A - Summary of Allocations

OPERATING ALLOCATION

General Operating Allocation (Prior to Capital Adjustment and Interest Portion)

1.1	Pupil Foundation Allocation	23,757,925
1.1.1	School Foundation Allocation	4,545,037
1.2	Special Education Allocation	9,838,527
1.3	Language Allocation	342,529
1.4	Supported School Allocation	3,090,994
1.5	Remote and Rural Allocation	5,244,982
1.5.1	Rural and Small Community Allocation	61,084
1.6	Learning Opportunities Allocation	1,366,958
1.7	Continuing Education Allocation and Other Program	140,112
1.8	Cost Adjustment and Teacher Qualification Allocation	3,761,055
1.8.1	New Teacher Induction Program Allocation	92,625
1.8.2	ECE Q&E Allocation	242,283
1.8.3	Restraint Savings Allocation	-72,386
	<i>.....(Table 15, Col.2, 2015-16 Grant Reg 44.6 x \$10,000,000/6,161.38) x -1</i>	
1.9	Transportation Allocation	4,297,881
1.10	Administration and Governance Allocation	2,871,487
1.11	School Operations Allocation	7,001,132
1.12	Community Use of Schools Allocation	96,300
1.13	Declining Enrolment Adjustment	307,187
1.14	First Nations, Metis and Inuit Supplemental Allocation	1,651,574
1.15	Safe and Accepting Schools Allocation	202,399
1.16	Permanent Financing of NPF	696,825
1.17	General Operating Allocation (Prior to Capital Adjustment)	69,536,509
	<i>.....(Sum of items 1.1 to 1.16)</i>	
1.18	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1.17)	1,738,413
1.19	Temporary Accommodation - Relocation and Leasing and land improvement cost (Section 11, item 11.100.3 + Schedule 3A, item 3.1, col. 6)	0
1.19.1	FDK - portable relocation and leasing (Section 11, item 11.90.14.10)	0
1.19.2	Trustees' Association Fee	43,316
1.20	Total Operating Allocation (Before Savings From Strike or Lock-Out)	67,841,412
	<i>...(item 1.17 less item 1.18 plus items 1.19 and 1.19.1)</i>	
	Deduct: Savings from strike or lock-out:	
1.22	Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.	0
1.23	Expense approved by the Minister that is attributed to the withholding of services by employees or a lockout.	0
1.24	Net Savings from Strike or Lock-Out	0
	<i>.....(Item 1.22 less item 1.23)</i>	
1.35	Total Operating Allocation	67,841,412
	<i>.....(Item 1.20 less item 1.24)</i>	

Section 1A - Summary of Allocations

CAPITAL ALLOCATION

Capital Grants		
1.60	Capital Grants - Non Land <i>.....(From Sch 3A, item 3.2 columns 1 to 7)</i>	5,181,561
1.60.1	Capital Grants - Land <i>.....(From Sch 3A, item 3.1 columns 1 to 7)</i>	0
1.61	Minor Tangible Capital Assets Capital Adjustment <i>.....(Item 1.18)</i>	1,738,413
1.62	School Renewal Allocation	1,752,643
1.62.2	Temporary Accommodation - portable purchase (Sch. 5.1, item 2.5, Col. 5)	0
1.62.3	Retrofitting school space for child care (Sch. 5.1, item 2.6.3, Col. 2)	0
1.63	Short Term Interest on Capital (Section 11, item 11.30.14)	20,715
1.64	Capital Debt Support Payments - Interest Portion <i>...(Section 12, item 12.66)</i>	825,516
<hr/>		
1.75	Total Capital Allocation <i>...(Sum of items 1.60 to 1.64)</i>	9,518,848
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1.80	Total Allocation <i>...(Sum of items 1.35 and 1.75)</i>	77,360,260

ALLOCATION FLOWED TO REVENUE, DEFERRED REVENUE AND DEFERRED CAPITAL CONTRIBUTIONS

Amount flowed to revenue (Schedule 9)		
1.81	Tax Revenues (From section 1B, item 1.43 flowed to Schedule 9, page 1, line 3.1 and line 3.3)	15,255,924
1.82	Grants (Item 1.35 + item 1.60.1, less item 1.81, 1.19 and Schedule 5.1, item 1.5, col. 2 and item 2.6.1, col. 2, flowed to Schedule 9, page 1, line 1.1)	41,925,692
1.83	Operating allocation (excluding special education allocation, Mental Health Leader allocation and internal audit allocation flowed to deferred revenue) <i>.....(Sum of items 1.81 and 1.82)</i>	57,181,616
1.84	Amount flowed to deferred revenue (Schedule 5.1) <i>.....(Section 2, item 2.16 + Section 10, item 10.3.3 + Data A.2, Internal Audit, item 1.1 + Data A.2, Mental Health Leader, item 3 + Data A.2, LOG Student Achievement, item 3.7 + item 1.19 + item 1.75 - item 1.60 - item 1.60.1. Flowed to Schedule 5.1, lines 1.5 and 2.7, col 2)</i>	14,997,082
1.85	Amount flowed to deferred capital contributions (Schedule 5.3)	5,181,561
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1.86	TOTAL ALLOCATION <i>...(Sum of items 1.83, 1.84 and 1.85)</i>	77,360,260

OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

1.90	General Operating Allocation Used in Compliance Calculation <i>.....(Item 1.17 + item 1.19 + item 1.19.1)</i>	69,536,509
Deduct: Savings from strike or lock-out:		
1.91	Net Savings from Strike or Lock-Out <i>.....(Item 1.24)</i>	0
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1.92	Total Operating Allocation to be Used in Compliance Calculation <i>.....(Item 1.90 less item 1.91)</i>	69,536,509