

TORONTO CATHOLIC DISTRICT SCHOOL BOARD
2018-19 Statement of Financial Position

	Current Year	Accumulated
Consolidated Statement of Financial Position		
(Pg. 1 of Consolidated Financial Statements)		
Accumulated PSAB Surplus	\$ 115,777,157	\$ 433,721,883
EFIS Schedule 5 - Detail of Accumulated Surplus/Deficit)		
Accumulated PSAB Surplus	\$ 115,777,157	\$ 433,721,883
Deduct Amounts not available for Compliance:		
Retirement Gratuity Liability	8,012,047	(48,072,284)
Retirement Health, Dental ,Life Insurance Liability	346,990	(1,040,971)
Other Employee Future Benefits Liability	-	(8,923,131)
Accrued Interest	197,556	(4,418,567)
School Generated Funds	846,423	11,756,514
Revenues Recognized for Land	80,960,755	408,162,642
Subtotal - Amounts not available for Compliance	\$ 90,363,771	\$ 357,464,203
Accumulated Surplus (Deficit) Available for Compliance	\$ 25,413,386	\$ 76,257,680
Deduct Amounts Internally Appropriated		
Reserve for Classroom Budget Carryover	622,582	(3,428,738)
Reserve for PDT PD Funds	(5,108)	(149,727)
Reserve for Contracted Support Workers	(716,289)	-
Reserve for Pastoral Plan	(2,931)	(72,584)
Reserve for Unspent Trustee Expense Budgets/Playgrounds	(404)	(108,359)
Reserve for Capital Planning Capacity Program	(155,448)	(527,852)
Committed Sinking Fund Interest Earned	-	-
Committed Capital Projects	(58,098)	(610,020)
Administrative Facilities Reserve		(1,201,855)
Reserve for Classroom Computers and Schoolconnects Software		(2,678,192)
Reserve for CSPC Accounting Practice Change	(23,173)	(2,015,977)
Subtotal - Amounts not available for Compliance	\$ (338,869)	\$ (10,793,304)
2018-19 Actual Operating Accumulated Surplus	\$ 25,752,255	\$ 65,464,376
2018-19 Revised Estimates Projected Accumulated Surplus	\$ 365,969	\$ 40,078,091
Difference	\$ 25,386,286	\$ 25,386,285