

Schedule 5 - Detail of Accumulated Surplus/(Deficit)

		Transfer to			
		Accumulated Surplus (Deficit) - Balance at September 1	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	-8,315,243	-	-6,258,905	-14,574,148
1.2	Available for Compliance - Unappropriated	-8,315,243	-	-6,258,905	-14,574,148
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)	0	-	-	0
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal Other Purposes - Operating:	0	-	-	0
2.4	Reserve for Working fund Classroom Carryover	3,148,604	-	178,560	3,327,164
2.5	Reserve for Working Fund PDT Funds Contract Req	1,142,902	-	14,815	1,157,717
2.6	Reserve for Future Contingent Liabilities	0	-	100,000	100,000
2.7	Reserve for Trustee Unspent Budgets Aug 27 2015 Board Motion	0	-	64,100	64,100
2.8	Reserve for Capital Planning Capacity Prog GSN Grant	0	-	372,728	372,728
2.8.1	Committed Sinking Fund interest earned	546,467	-	-32,723	513,744
2.8.2	Committed Capital Projects	900,513	-	-58,098	842,415
from Schedule 5.5				
	Other Purposes - Capital:				
2.9		0	-	-	0
2.10	Playground Equipment Brd Motion June 2012	161,173	-	-96,526	64,647
2.11		0	-	-	0
2.12		0	-	-	0
2.13		0	-	-	0
2.14	Available for Compliance - Internally Appropriated	5,899,659	-	542,856	6,442,515
3	Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	-2,415,584	-	-5,716,049	-8,131,633
4	Unavailable for Compliance				
4.1	Employee Future Benefits - retirement gratuity liability	-92,932,820		8,448,438	-84,484,382
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	-2,775,925		346,991	-2,428,934
4.1.3	Employee Future Benefits - other than retirement gratuity	-10,088,824		1,165,693	-8,923,131
4.2	Interest to be Accrued	-5,359,798		-8,307	-5,368,105
4.4	School Generated Funds	8,552,321		546,809	9,099,130
4.7	Revenues recognized for land	227,705,885	-	17,840,471	245,546,356
4.8	Liability for Contaminated Sites	-		-	-
4.9	Total Accumulated Surplus (Deficit) Unavailable for Compliance	125,100,839	-	28,340,095	153,440,934
5	Total Accumulated Surplus (Deficit)	122,685,255	-	22,624,046	145,309,301