

### 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
<b>1</b>	<b>Available for Compliance - Unappropriated</b>				
1.1	Operating Accumulated Surplus	-11,340,484	-	25,719,250	14,378,766
<b>1.2</b>	<b>Available for Compliance - Unappropriated</b>	<b>-11,340,484</b>	<b>-</b>	<b>25,719,250</b>	<b>14,378,766</b>
<b>2</b>	<b>Available for Compliance - Internally Appropriated</b>				
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	0	-	-	0
	Other Purposes - Operating:				
2.4	Reserve for Working fund Classroom Carryover	3,847,886	-	-1,653,134	2,194,752
2.5	Reserve for Working Fund PDT Funds Contract Req	1,832,416	-	-1,673,903	158,513
2.6	Reserve for Contracted Support Workers	91,637	-	-	91,637
2.7	Reserve for Trustee Unspent Budgets Aug 27 2015 Board Motion	64,100	-	-21,964	42,136
2.8	Reserve for Capital Planning Capacity Prog GSN Grant	521,474	-	35,820	557,294
2.8.1	Committed Sinking Fund interest earned	481,021	-	-52,898	428,123
2.8.2	Committed Capital Projects	784,317	-	-58,099	726,218
	.....from Schedule 5.5				
	Other Purposes - Capital:				
2.9	Cooling Tower CEC - July 2016 DC Report	493,855	-	-	493,855
2.10	Playground Equipment Brd Motion June 2012	36,022	-	-7,197	28,825
2.11	Reserve for Computer Equipment 2016/17 Budget & Schoolconnects	0	-	2,176,364	2,176,364
2.12	Reserve for CSPC accounting practice Change	0	-	2,061,496	2,061,496
2.13	3 year reserve for CEC washroom renovations	0	-	708,000	708,000
<b>2.14</b>	<b>Available for Compliance - Internally Appropriated</b>	<b>8,152,728</b>	<b>-</b>	<b>1,514,485</b>	<b>9,667,213</b>
<b>3</b>	<b>Total Accumulated Surplus (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)</b>	<b>-3,187,756</b>	<b>-</b>	<b>27,233,735</b>	<b>24,045,979</b>
<b>4</b>	<b>Unavailable for Compliance</b>				
4.1	Employee Future Benefits - retirement gratuity liability	-72,108,425		8,012,047	-64,096,378
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	-2,081,943		346,991	-1,734,952
4.1.3	Employee Future Benefits - other than retirement gratuity	-8,923,131		-	-8,923,131
4.2	Interest to be Accrued	-5,396,869		243,286	-5,153,583
4.4	School Generated Funds	9,894,568		-7,692	9,886,876
4.7	Revenues recognized for land	288,608,577	-	22,943,179	311,551,756
4.8	Liability for Contaminated Sites	-		-	-
<b>4.9</b>	<b>Total Accumulated Surplus (Deficit) Unavailable for Compliance</b>	<b>209,992,777</b>	<b>-</b>	<b>31,537,811</b>	<b>241,530,588</b>
<b>5</b>	<b>Total Accumulated Surplus (Deficit)</b>	<b>206,805,021</b>	<b>-</b>	<b>58,771,546</b>	<b>265,576,567</b>