



SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Report No.:
Date:

TO:

FROM

SUBJECT

STRATEGIC

Overview

Elementary

Executive

Director of Education	1	Learning Centre	
Superintendent of Education	2	Learning Centre	
Superintendent of Business	1	Learning Centre	
Assistant Superintendent	2	Regional	
Executive Assistant	2	Regional	8

Detail	FTE	Location	Employee Group	Total FTE
Support for Students Fund				
Teacher, Finance M&S (1/8)	1			1

Program Highlights for 2024-25

Compliance Report - Balanced In-Year Position Requirement

1	Is the Board in a Multi-Year Recovery Plan? (If board is in multi-year recovery plan then compliance report below does not apply.)		
	Balanced Budget Determination		
2.1.1	In-year RevenuesSchedule 9, item 10.0 - item 4	52,238,494	
2.1.2	In-year Revenues for LandSchedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1 - Sch 5.1 item 13.8, col. 6	0	
2.1.3	In-year Revenues for AROSchedule 3A item 1.3.2 col. 20 - col. 19 + Schedule 9 item 8.51	0	
2.1	In-year Revenues for compliance purposesItem 2.1.1 - item 2.1.2 - item 2.1.3	52,238,494	
2.2	In-year Expenses for compliance purposesSchedule 10ADJ, item 90, col. 30	52,200,768	
2.3	In-year surplus (deficit) for compliance purposesItem 2.1 - item 2.2	37,726	
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.		COMPLIANT / CONFORME
	Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))		
	Consecutive In-Year Deficits		
3.1	In-year surplus/(deficit) for compliance purposes from 2022-232022-2023 Financial Statements, Compliance Report item 1.3	1,396,280	
3.2	In-year surplus/(deficit) for compliance purposes from 2023-242023-2024 Revised Estimates, Compliance Report item 1.3, please update to current projected in-year position	77,296	
3	Does board have in-year deficits for 3 consecutive years? (Note 1)If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"		No / Non
	Maximum Allowable Deficit		
4.1	Operating allocation to be used in compliance calculationSection 1A, item 7	35,972,164	
4.2	1% of operating allocation	359,722	
4.3	Prior year accumulated surplus available for complianceSchedule 5, item 3, col. 1	12,540,937	
4.4	Maximum allowable amount of in-year deficitLesser of item 4.2 and item 4.3	359,722	
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)		No / Non
	In-Year Deficit Elimination Plan (IYDEP) Requirement		
5.1	Is an IYDEP required? (Note 2)		No / Non
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)		N/A
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)		N/A
	Minister Approval Requirement		
6	Is Minister approval required?If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required		No / Non

Compliance Report - Balanced In-Year Position Requirement

7 Total amount of Minister approved in-year deficit (Note 4) -

Determination of In-Year Position Compliance Status

8 In-Year Position Compliance Status

COMPLIANT /
CONFORME

.....If item 6 is "No / Non", the board is in compliance.

.....If item 6 is "Yes / Oui" and the amount of deficit at item 2.3 is less than or equal to item 7, then the board is in compliance.

Note 1: The school board must seek Minister approval for the deficit unless item 8 indicates Compliance.

Note 2: In Estimates and Revised Estimates Cycles, if the school board reports an in-year deficit at item 2.3, and both item 3 and item 4 are "No / Non",

Schedule 1.1 - Consolidated Statement of Operations

		Budget
1	REVENUES	
1.1	Provincial Legislative Grants	33,351,976
1.2	Provincial Grants - Other	1,531,920
1.3	Education Property Tax	2,941,000
1.4	School Generated Funds Revenues	504,000
1.5	Federal Grants and Fees	5,920,625
1.6	Investment Income	100,000
1.7	Total Other Fees and Revenues from School Boards	415,000
1.8	Fees and Revenues from Other Sources	557,000
	<u>Amortization of Deferred Capital Contributions</u>	
1.9.1related to Provincial Legislative Grants	7,420,972
1.9.2related to Third Parties	1
1.10	Total Revenue Category	52,742,494
2	EXPENSES	
2.1	Total Instruction Expenses	32,262,199
2.2	Total Administration Expenses	3,856,543
2.3	Total Transportation Expenses	1,846,395
2.4	Total Pupil Accommodation Expenses	13,497,291
2.5	Total School Generated Funds Expenses.	504,000
2.6	Other Expenses.	778,340
2.7	Total Expense Category	52,744,768
3.1	Annual Surplus (Deficit)	-2,274
3.2	Accumulated Surplus (Deficit) at Beginning of Year	13,379,723
3.3	Accumulated Surplus (Deficit) at End of Year	13,377,449

umulated
(Deficit) -
at August
31
Col. 4

9,427,164
9,427,164

-

0
0

Schedule 9 - Revenues

PROVINCIAL GRANTS - CORE EDUCATION FUNDING		
1.1	Legislative Grants - Current Year	25,444,390
1.2	Legislative Grants - Amounts from Deferred Revenue	7,907,586
1	Provincial Grants - Core Education Funding	33,351,976
PROVINCIAL GRANTS - OTHER		
2.1	Other EDU Grants - Amounts from Deferred Revenue	-
2.7	Forecasted 2024-25 benchmark increases due to cumulative Bill 124 impact	1,116,657
	Specify other grants for operating:	
2.8.1	TPA - Math and Lit	152,763
2.8.2	TPA - Grad Coach	130,000
2.8.3		
2.8.4		
2.8.5		
2.8.6		
2.9	Provincial Grants - Other EDU	1,399,420
Grants from Other Ministries and Other Government Reporting Entities (GRE)		
2.10	Provincial Employment Assistance Programs	
2.11	Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL	
2.12.1	MLTSD Grant - Literacy and Basic Skills	
2.12.2	MLTSD Grant - OYAP	120,000
2.12.3	MLTSD Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LM	
2.13.1	MPBSD - In-Kind Grant - PPE/CSE/HEPA	
2.13.2	MPBSD - In-Kind Grant - PPE/CSE/HEPA - Amounts from Deferred Revenue	
2.14.1	In-Kind Grant - Rapid Antigen Test Kits	
2.14.2	In-Kind Grant - Rapid Antigen Test Kits - Amounts from Deferred Revenue	
2.50	Grants from Other Ministries - Amounts from Deferred Revenue	
	Specify other grants from other ministries:	
2.51.1		
2.51.2		
2.80	Grants from Other GRE - Amounts from Deferred Revenue	
	Specify other grants from other government reporting entities (GRE):	
2.81.1	Dual Credit	12,500
2.81.2		
2.89	Grants from Other Ministries and Other Government Reporting Entities (GRE)	132,500
2.90	Grant Accrual Re. 2025 Accrued Tax Adjustment	
	Prior years' grant adjustments (specify):	
2.91.1		
2.91.2		
2.91	Grant Adjustments	
2	Provincial Grants - Other	1,531,920
Education Property Tax		
3.1	Tax Revenue from Municipalities	2,424,000
3.2	Tax Revenue from Unorganized Territories	517,000

Schedule 10 - Expenses

	Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
INSTRUCTION	02	03	04	05	07
51 Classroom Teachers	14,125,499	1,833,012		1,000	
52 Supply Staff	1,165,662	132,531			
53.1 Teacher Assistants	2,456,680	770,100			
53.2 Early Childhood Educator	209,175	62,676			
55 Textbooks and Supplies				904,600	
54 Computers				166,390	-
56 Professionals Paraprofessionals and Technicians	1,682,665	416,748		59,500	
57 Library and Guidance	913,608	159,615		3,500	
58 Staff Develop.	68,171	6,535	344,533		
67 Department Heads	-	-			
61 Principals and VPs	1,787,916	189,374	78,000	22,800	
62 School Office	1,026,863	280,005	5,500	170,898	-
59 Coordinators and Consultants	1,841,461	255,297	-	116,950	
63 Continuing Education	81,425	15,992	-	3,500	-
72 Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
72.1 Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					

Schedule 10 - Expenses

	Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
	08	09	10	11
INSTRUCTION				
51 Classroom Teachers	-	-		
52 Supply Staff				
53.1 Teacher Assistants				
53.2 Early Childhood Educator				
55 Textbooks and Supplies	7,500	177,406	3,700	
54 Computers	-	170,780		
56 Professionals Paraprofessionals and Technicians	-	60,000	-	
57 Library and Guidance		-	-	
58 Staff Develop.			-	
67 Department Heads				
61 Principals and VPs			-	
62 School Office	1,100	94,532		
		35,000	-	-
63 Continuing Education	-			

Schedule 10 - Expenses

Amortization and
Write Downs and Net
Loss on Disposal -
TCA

Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
	OTHER	02	03	04	05	07
79	School Generated Funds Expenses				504,000	
78	Other Non-Operating Expenses	-	-	-	-	
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
80.2	Labour Provision	-	-			
80	Provision for Contingencies					
	Other Expenses Category Total	-	-	-	504,000	
90	Total Expenses Category	30,067,519	5,243,298	695,933	4,431,098	350,000

Schedule 10 - Expenses

	Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
79 OTHER School Generated Funds Expenses	08	09	10	11
78 Other Non-Operating Expenses		-		
76				

Schedule 10 - Expenses

		Amortization and Write Downs and Net Loss on Disposal - TCA	Amortization and Net Loss - ARO	Accretion and Other Expenses on ARO	Total Expenses
	OTHER	12	13	14	20
79	School Generated Funds Expenses				504,000
78	Other Non-Operating Expenses			-	204,014
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-	-
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-		-
80.2	Labour Provision				-
80	Provision for Contingencies				574,326
	Other Expenses Category Total	-	-	-	1,282,340
90	Total Expenses Category	7,500,973	40,000	-	52,744,768

