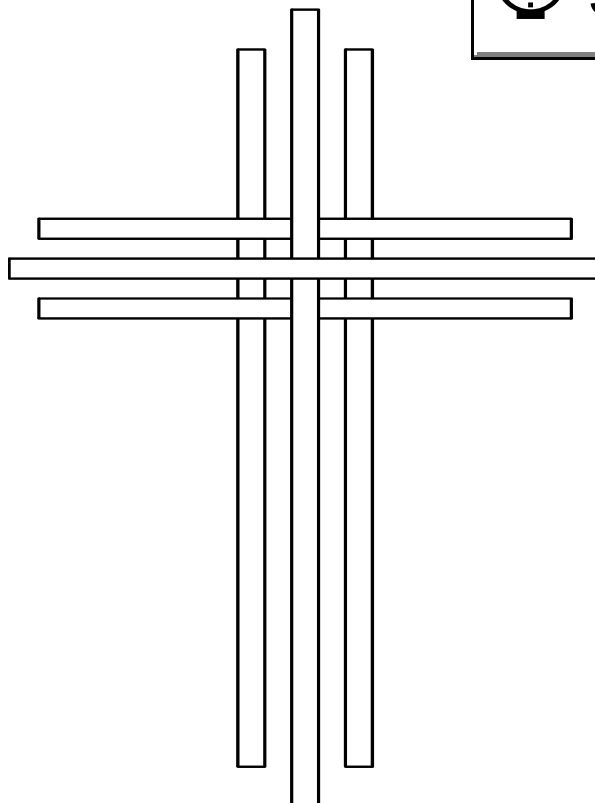


SUDBURY CATHOLIC DISTRICT SCHOOL BOARD



3:00 p.m.



SPECIAL BOARD MEETING

Friday, November 30th, 2012

PRAYER

LET US PRAY:

We believe in you, God Almighty,
and pray for your help during our deliberations.
Guide us through your Holy Spirit in our mission as educators of your children.

Help us to understand one another
so that we may contribute by our decisions
to the growth of the Christian values of Love and Justice in our society.

We ask this through your Son,
Jesus Christ, Our Lord.

Amen.

2012

JANUARY					FEBRUARY					MARCH										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
01	02	03	04	05	06	07			01	02	03	04				01	02	03		
08	09	10	11	12	13	14	05	06	07	08	09	10	11	04	05	06	07	08	09	10
15	16	17	18	19	20	21	12	13	14	15	16	17	18	11	12	13	14	15	16	17
22	23	24	25	26	27	28	19	20	21	22	23	24	25	18	19	20	21	22	23	24
29	30	31					26	27	28	29				25	26	27	28	29	30	31

APRIL					MAY					JUNE										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
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29	30						27	28	29	30	31			24	25	26	27	28	29	30

JULY					AUGUST					SEPTEMBER										
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OCTOBER					NOVEMBER					DECEMBER										
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29	30	31												30	31					

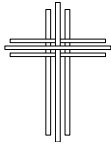
2013

JANUARY					FEBRUARY					MARCH										
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									01	02	03	04	05						01	02
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13	14	15	16	17	18	19	10	11	12	13	14	15	16	10	11	12	13	14	15	16
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APRIL					MAY					JUNE										
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21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29

JULY					AUGUST					SEPTEMBER										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
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OCTOBER					NOVEMBER					DECEMBER										
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
																				01
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20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28
27	28	29	30	31			24	25	26	27	28	29	30	29	30	31				



SUDBURY CATHOLIC DISTRICT SCHOOL BOARD

SPECIAL BOARD MEETING

165A D'YOUVILLE STREET, SUDBURY
IN THE BOARD ROOM
FRIDAY, November 30, 2012
TIME - 3:00 P.M.

AGENDA

	PAGES
OPENING PRAYER	
ROLL CALL	
APPROVAL OF THE AGENDA	3
NOTICE OF MOTION	
DECLARATION OF CONFLICTS OF INTEREST	
 PRESENTATIONS	
 APPROVAL OF MINUTES	
 BUSINESS ARISING	
 BUSINESS	
 REPORTS	
1. 2011-12 Year End Financials	4-25
 CORRESPONDENCE	
CLOSED SESSION OF THE COMMITTEE OF THE WHOLE BOARD	
REPORT OF THE CLOSED SESSION OF THE COMMITTEE OF THE WHOLE BOARD	
CLOSING PRAYER	
ADJOURNMENT	

**SUDBURY CATHOLIC DISTRICT SCHOOL BOARD**165A D'YOUVILLE STREET, SUDBURY, ONTARIO P3C 5E7 tel. (705) 673-5620 fax (705) 673-6670
<http://www.scdsb.edu.on.ca>

Report To: Chairperson Barry MacDonald and Members of the Board	Report Date:	2012-11-29
	Meeting Date:	2012-11-30
Subject Matter: 2011-2012 Year End Financials		
Submitted by: Catherine McCullough, Director of Education Resource: Dennis Bazinet, Superintendent of Business and Finance		
Our File: F06-F12		

At the Sudbury Catholic District School Board we are called to live a culture of stewardship in the use of all resources.

All financial reporting from school boards to the Ministry are through the Ministry's Education Finance Information System (EFIS).

This report summarizes the financial position of the Board for the fiscal year beginning September 1, 2011 and ending August 31, 2012.

The first graph illustrates the elementary enrolment since the 2004-2005 fiscal year. For the period 2004-2005 to 2011-2012 the elementary enrolment declined by 881.25 ADE (Average daily enrolment). A further decline of 70.5 ADE is projected for 2012-2013.

The following graph shows the change in JK enrolment since September 2008. The Board has experienced a steady increase since September 2010.

The third graph illustrates the change in secondary enrolment since 2004-2005. The Board has experienced a steady increase since 2009-2010. The secondary enrolment is projected to begin declining in 2012-2013.

The report entitled EFIS Schedule 1.1 summarizes the total revenues and total expenses for 2010-2011 and 2011-2012 by Ministry categories. For 2010-2011, the budget filed with the Ministry in June 2010, projected an in-year operating deficit of \$622,813. This budget was compliant as the projected deficit value was within the 1% of operating allocations. For our Board the 1% value is approximately \$700,000.

The 2011-2012 budget filed with the Ministry in June 2011 projected an in-year deficit of \$496,257. This budget was also compliant. The 2011-2012 fiscal year ended with an actual deficit of \$3,594,620.

As shown, total actual revenues for 2011-2012 declined by \$808,007 and actual expenses were \$2,311,714 over budget projections.

Revenues are significantly affected by enrolment fluctuations. The GSN (Grant for Student Needs) revenues are calculated by the Ministry on the two (2) count dates of October 31st and March 31st of the fiscal year.

The report entitled 2011-2012 Year End Report summarizes the enrolment values reported in each of the three (3) financial reporting cycles. At the elementary panel, the change between the year end actuals and the June budget was an increase in 6.5 ADE. At the secondary panel, the decline was 81.9 ADE. For both panels combined the decline was 75.4 ADE (-1.2%).

The next report entitled EFIS Section 1A – Summary of Allocations compares the general operating allocations (line 1.17) at budget and at year end financials. The total decline was a reduction of \$1,228,257. The two (2) main contributing factors were

- (a) the enrolment decline described previously, and
- (b) the change in the number of teachers within the various salary grids (line 1.8 Teacher Qualification and Experience grant).

The decline in GSN grants of \$1,228,257 was partially offset by increases in other revenues for a net decline of \$808,007.

The 2011-2012 expenses total \$84,431,791. The next report entitled EFIS Schedule 10 provides a breakdown of the broad categories of instruction, administration, transportation, pupil accommodation, school generated funds and other. As a result of the recent changes to the sick leave plans, and retirement gratuities plan by the province (Bill 115 – Putting Students First Act), an extraordinary credit of \$17,676,018 appears on reference line 78. This value must be adjusted in calculating the total expenses of \$84,431,791.

The following report is also extracted from EFIS Schedule 10 and details the total expenses by other expense categories such as salaries and wages, benefits, etc. The total salaries and benefits represent 84.5% of the adjusted expense total.

The next report labeled FMS Expenditures Statement 2011-2012 summarizes the internal Sudbury Catholic District School Board department budget allocations and actual expenses for 2011-2012. These are the budgets that are managed on a day-to-day basis to operate the Board.

As shown, the various non-instructional departments ended with a small surplus of \$376,715 to budget and the instructional areas ended with a deficit of \$1,864,868.

The grand total internal FMS budget ended with a \$1,535,966 deficit. This represents an over-expenditure of 2%.

The bottom row entitled EPO (Education Program-Other) are additional grants received from the Ministry and are managed separate from our regular operating budgets. The ending surplus of \$138,930 will be rolled forward into 2012-2013. It is restricted and cannot be used to offset the operating budget deficit.

From this report, the elementary panel ended with a \$1,460,100 deficit and the secondary panel had a \$322,177 deficit. The following page provides details of the significant factors which contributed to these deficits.

At the elementary panel, the over expense occurred in three (3) areas; retirement gratuities and annual deposit plan, supply teacher costs and elementary teacher salaries. At the secondary panel the deficit was caused by over-expenditures on retirement gratuities and annual deposit plan and supply teacher costs.

The FMS Monthly Variance Benchmarks report and the graphs for Supply Teacher Costs will be reviewed during the presentation at the Board meeting.

The EFIS Compliance report clearly illustrates the in-year deficit of \$4,061,923 (line 1.3) therefore rendering this submission non-compliant (line 1.4).

The EFIS Schedule 5 Details of Accumulated Surplus (Deficit) details the activity in the total accumulated surplus (line 3).

Opening Balance September 1, 2011	1,523,635
In-year decrease	<u>-4,061,922</u>
Closing Balance August 31, 2012	-2,538,287 (deficit)

Given the deficit ending balance, the Board must develop a multi-year recovery plan to eliminate this deficit in future years.

The 2012-2013 EFIS Compliance report illustrates our budget submission in June 2012 for the current fiscal year. At the time of filing, this budget submission was compliant, however not balanced, given the projected in-year deficit of \$641,571 (line 1.3).

The Board must now complete its Revised Budget 2012-2013 for submission to the Ministry in December 2012. The Revised Budget 2012-2013, at a minimum, must be completely balanced (i.e. no in-year deficit).

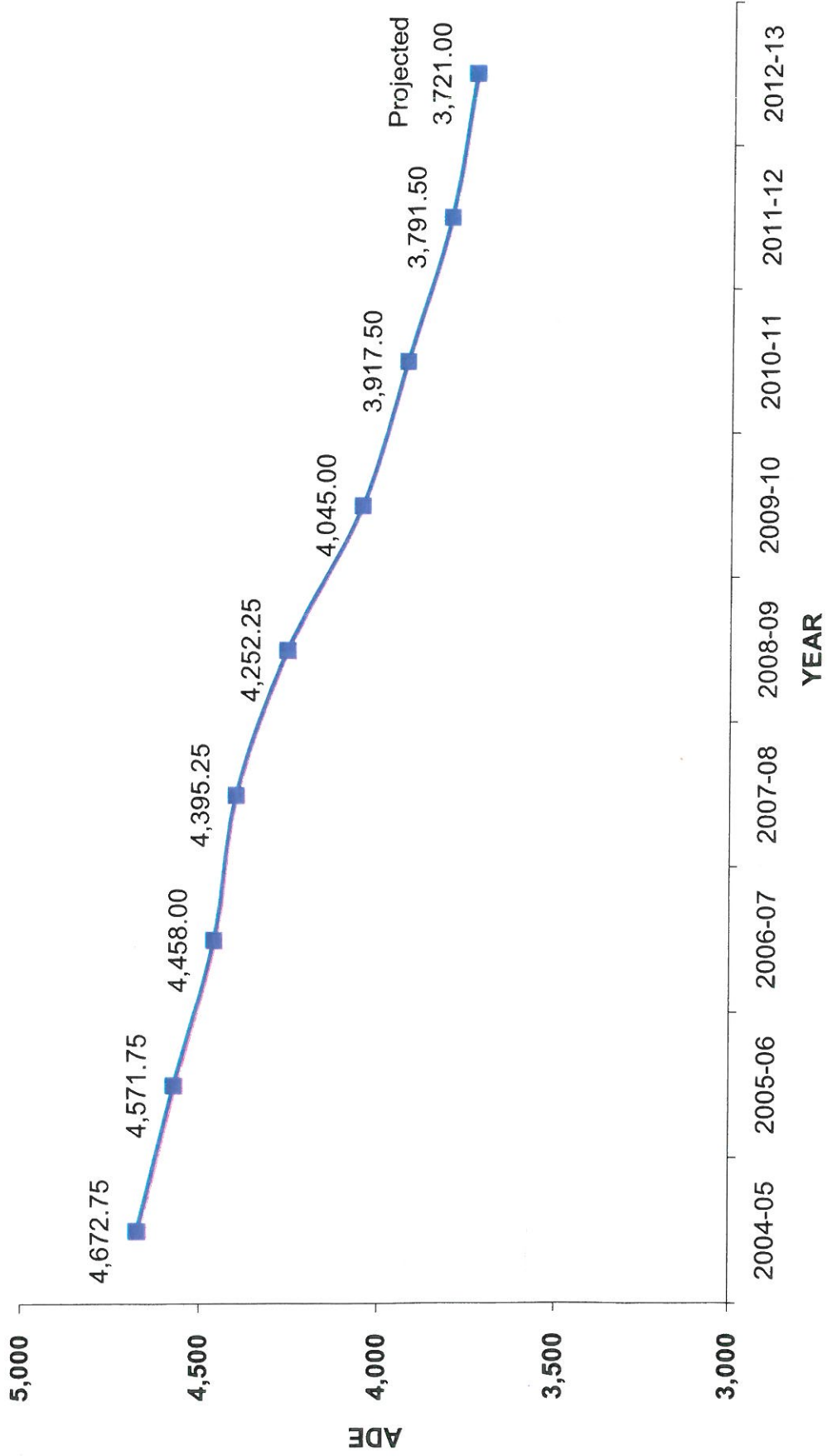
The next report is a summary of the Special Education Reserves. The draw to this reserve during the 2011-2012 fiscal year was \$180,947.

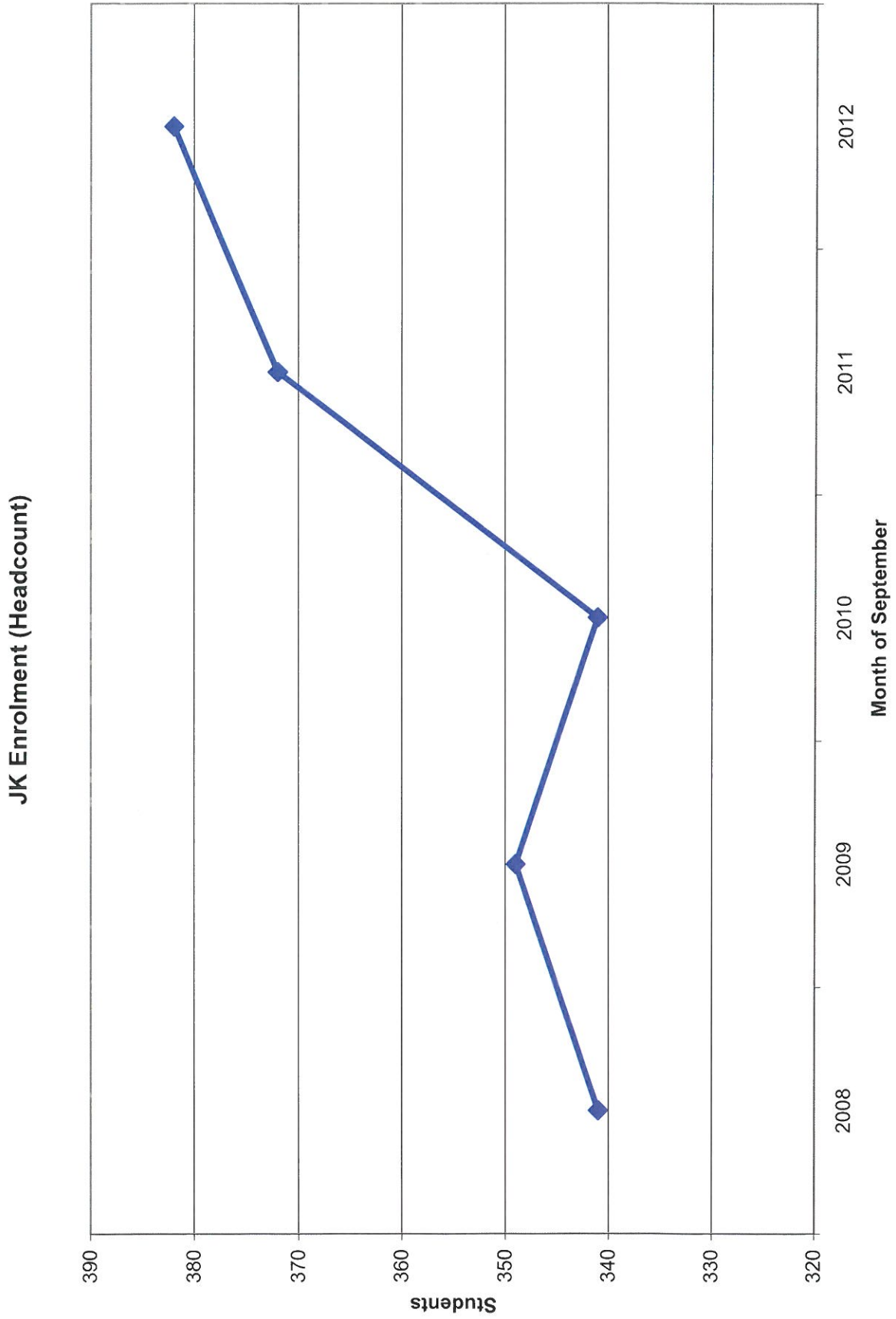
The final report summarizes the Capital Funds 2011-2012 for the various capital programs. The good news is despite this in-year operating deficit, the financial situation for our capital planning is in a positive financial position, and we look forward to the future of the upcoming capital projects for St. David and the New Sudbury area.

DB:bh

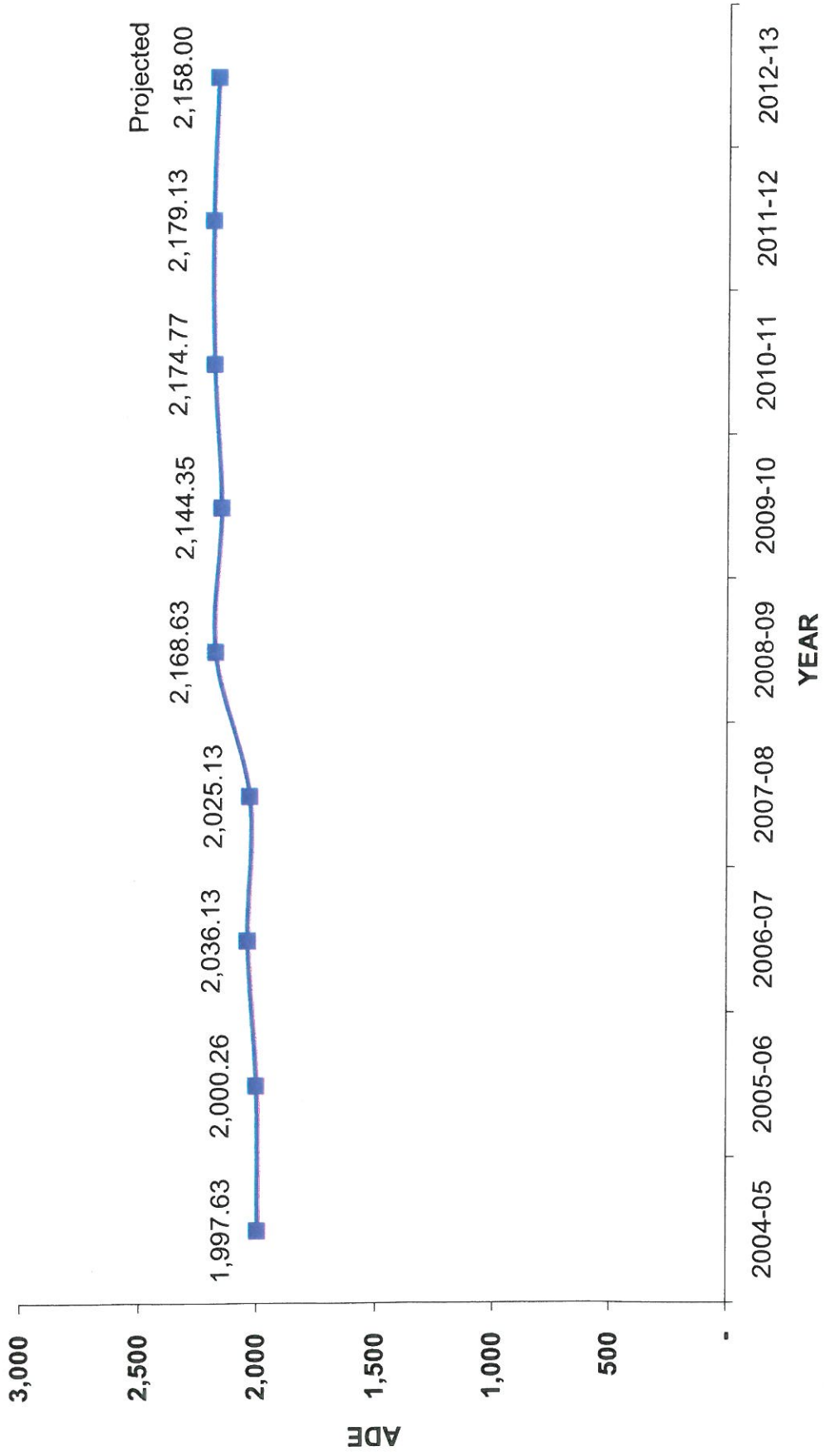
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Elementary Enrolment Average Daily Enrolment (ADE)





Secondary Enrolment Average Daily Enrolment (ADE)



EFIS Schedule 1.1 Consolidated Statement of Operations For the year ended August 31		2010-2011		2011-2012		
		2010-11 Budget	2010-11 Actual	2011-12 Budget	2011-12 Actual	Change
1	REVENUES					
1.1	Provincial grants - Grants for Student Needs	57,633,556	57,829,903	65,118,482	61,850,662	-3,267,820
1.2	Provincial grants - Other	1,682,491	2,398,184	1,929,420	2,647,842	718,422
1.3	Local taxation	12,353,986	11,709,363	11,084,704	11,496,279	411,575
1.4	School generated funds	2,510,647	2,586,442	2,512,497	2,576,751	64,254
1.5	Federal grants & fees	517,417	572,445	514,113	576,967	62,854
1.6	Investment income	178,784	314,429	284,604	130,432	-154,172
1.7	Other revenues - School boards	0	0	0	2,175	2,175
1.8	Other fees & revenues	128,381	888,942	180,000	1,534,705	1,354,705
1.9	Amortization of Deferred Capital Contributions	2,550,563	2,864,841			
1.1	TOTAL REVENUE	77,555,825	79,164,549	81,623,820	80,815,813	-808,007
2	EXPENSES					
2.1	Instruction	55,332,116	57,165,268	57,115,161	60,317,122	3,201,961
2.2	Administration	3,571,586	3,382,912	3,912,184	4,009,284	97,100
2.3	Transportation	5,264,386	5,337,838	5,615,550	5,579,927	-35,623
2.4	Pupil Accommodation	4,117,902	11,611,639	12,957,685	11,982,865	-974,820
2.5	School operations & maintenance	7,426,487				
2.6	School generated funds	2,458,461	2,418,851	2,512,497	2,528,235	15,738
2.7	Other	7,700	20,793	7,000	14,358	7,358
2.7	TOTAL EXPENSES	78,178,638	79,937,301	82,120,077	84,431,791	2,311,714
3.1	Annual Surplus/(Deficit)	-622,813	-772,752	-496,257	-3,594,620	-3,098,363

2011-2012 Year End Report
 (Fiscal year ending August 31, 2012)

Elementary Students

	Estimates June 2011	Revised December 2011	Financials (actual) November 2012
Pupil of the Board	3,743.50	3,737.25	3,742.50
Other Pupil (Fee paying)	41.50	46.00	49.00
Total Elementary (ADE)	3,785.00	3,783.25	3,791.50

Change	3,785.00		3,791.50	6.50
				0.2%

Secondary Students

	Estimates June 2011	Revised December 2011	Financials (actual) November 2012
Pupil of the Board	2,254.00	2,244.00	2,172.60
Other Pupil (Fee paying)	7.00	6.00	6.50
Total Secondary (ADE)	2,261.00	2,250.00	2,179.10

Change	2,261.00		2,179.10	(81.90)
				-3.6%

Total Students

Change	6,046.00		5,970.60	(75.40)
				-1.2%

EFIS Section 1A - Summary of Allocations				
Ref	OPERATING ALLOCATION	Budget	Financials	Change
1.1	Pupil Foundation	31,497,016	31,043,449	-453,567
1.1.1	School Foundation	5,222,620	5,265,187	42,567
1.2	Special Education	8,135,013	7,908,988	-226,025
1.3	Language	1,064,216	1,117,092	52,876
1.4	Learning Resources for Distant Schools and Outlying (Supported) Schools	272,693	276,125	3,432
1.5	Remote and Rural	2,578,899	2,553,299	-25,600
1.5.1	Rural and Small Community Allocation	0	0	0
1.6	Learning Opportunity	1,277,172	1,276,539	-633
1.7	Adult Education, Continuing Education and Summer School (including international languages and PLAR)	275,788	207,178	-68,610
1.8	Cost Adjustment and Teacher Qualification and Experience	4,399,457	3,893,150	-506,307
1.8.1	New Teacher Induction Program (NTIP)	84,148	81,890	-2,258
1.8.2	Restraint Savings	-34,570	-34,570	0
1.9	Transportation	5,562,082	5,542,959	-19,123
1.1	Administration and Governance	3,220,491	3,198,504	-21,987
1.11	School Operations	6,563,413	6,466,169	-97,244
1.11.1	Community use of schools	95,137	95,137	0
1.12	Declining Enrolment Adjustment	271,572	436,070	164,498
1.13	Program Enhancement	212,300	212,300	0
1.14	First Nation, Métis and Inuit Education Supplemental Allocation	653,649	585,773	-67,876
1.15	Safe Schools	134,513	132,113	-2,400
1.16	Permanent Financing of NPF	13,793	13,793	0
1.17	General Operating Allocation	71,499,402	70,271,145	-1,228,257
1.18	Deduct: Capital Adjustment (2.5% of line 1.17) Minor Tangible Capital Assets	1,787,485	1,756,779	-30,706
1.35	Total: Operating Allocation	69,711,917	68,514,366	-1,197,551

EFIS Schedule 10 - Expenses			Year End Total Expenses	Year End Total Expenses
Expense Categories	Ref			
INSTRUCTION				13
Classroom Teachers	51		39,815,709	
Supply Teachers	52		1,596,809	
Teacher assistants/Early Childhood Educator	53		4,195,537	
Textbooks/Supplies	55		1,480,003	
Computers	54		406,700	
(Para)Prof./Tech.	56		2,076,669	
Library/Guidance	57		1,053,390	
Staff Develop.	58		518,734	
Department Heads	67		71,500	
Principals and VPs	61		4,219,975	
School Office	62		1,981,005	
Coord. and Consult.	59		1,606,422	
Continuing Ed.	63		812,765	
Amortization and Write Downs	72		481,904	
Loss on disposal of TCA and assets held for sale	72.1		0	
Instruction Subtotal			60,317,122	60,317,122
ADMINISTRATION				
Trustees	64		89,357	
Dir./Supv. Officers	65		650,868	
Board Admin.	66		3,257,241	
Amortization and Write Downs	73		11,818	
Loss on disposal of TCA and assets held for sale	73.1		0	
Administration Subtotal			4,009,284	4,009,284
TRANSPORTATION				
Pupil Transp.	68		5,579,927	
Transp.- Prov. sch.	69		0	
Amortization and Write Downs	74		0	
Loss on disposal of TCA and assets held for sale	74.1		0	
Transportation Subtotal			5,579,927	5,579,927
PUPIL ACCOMMODATION				
Sch. Oper./Maint.	70		7,797,060	
School Renewal	71		20,851	
Other Pupil Accommodation	77		1,436,267	
Amortization and Write Downs	75		2,728,687	
Loss on disposal of TCA and assets held for sale	80.1		0	
Pupil Accommodation Subtotal			11,982,865	11,982,865
OTHER				
School Generated Funds	79		2,528,235	2,528,235
Other Non-Oper. Expenses	78		-17,676,018	14,358
Amortization and Write Downs	76		0	
Loss on disposal of TCA and assets held for sale	76.1		0	
Subtotal - Other			-15,147,783	
TOTAL EXPENSES	90		66,741,415	84,431,791
Adjustments			17,690,376	
Adjusted Total Expenses - Year End			84,431,791	

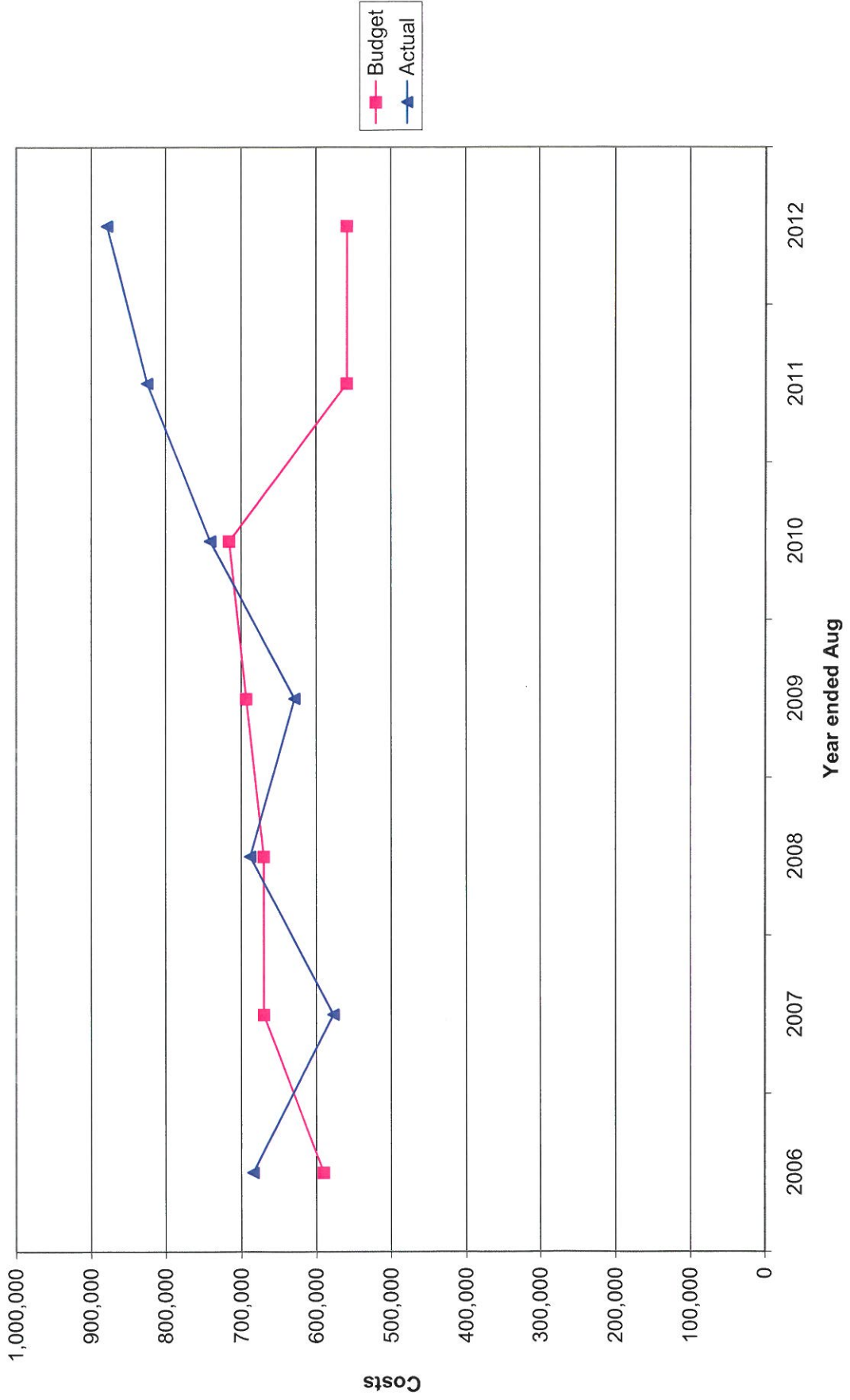
Summary Report		
EFIS Schedule 10 - Expenses		
Expense Categories	Ref	Total
Salaries and Wages	2	55,818,458
Employee Benefits	3	9,449,418
Staff Development	4	268,127
Supplies and Services	5	7,612,481
Interest Charges on Capital	7	1,427,515
Rental Expense	8	19,286
Fees & Contract. Serv.	9	6,607,476
Other	10	6,621
Amortization and Write Downs & Net loss on disposal	12	3,222,409
Year End Total Expenses	13	84,431,791
Adjusted Expenses		
Total expenses		84,431,791
Less		
Interest Charges on Capital		1,427,515
Amortization and Write Downs & Net loss on disposal		3,222,409
School Generated Funds		2,528,235
Adjusted Total		77,253,632
Total Salaries & Benefits		65,267,876
% of adjusted total		84.5%

FMS Expenditure statement 2011-2012			
	Budget	Actual	% Spent
Governance	98,000	87,837	89.6%
General Administration	1,102,700	1,164,146	105.6%
Financial Services	835,350	871,810	104.4%
IMS	2,625,872	2,396,153	91.3%
Human Resources	705,371	858,222	121.7%
Internal Audit	449,804	337,509	75.0%
School Operations	7,928,883	7,687,823	97.0%
Health & Safety	143,345	113,160	78.9%
Sef & Ksoeec	299,186	269,906	90.2%
Transportation	5,604,696	5,629,928	100.5%
Subtotal	19,793,207	19,416,492	98.1%
Elementary Panel	32,876,568	34,336,668	104.4%
Secondary Panel	20,396,294	20,728,471	101.6%
Adult Education	762,296	813,076	106.7%
CTC	142,413	161,485	113.4%
St Raphael Section 23	149,975	152,715	101.8%
Subtotal	54,327,546	56,192,414	103.4%
Retiree Benefits	668,592	653,772	97.8%
WSIB	162,000	150,011	92.6%
Total Depts/Schools	74,951,345	76,412,689	101.9%
Other Costs			
Miscellaneous (incl settlements)	33,000	107,622	326.1%
Total	74,984,345	76,520,311	102.0%
EPO expenses	1,550,330	1,411,400	91.0%

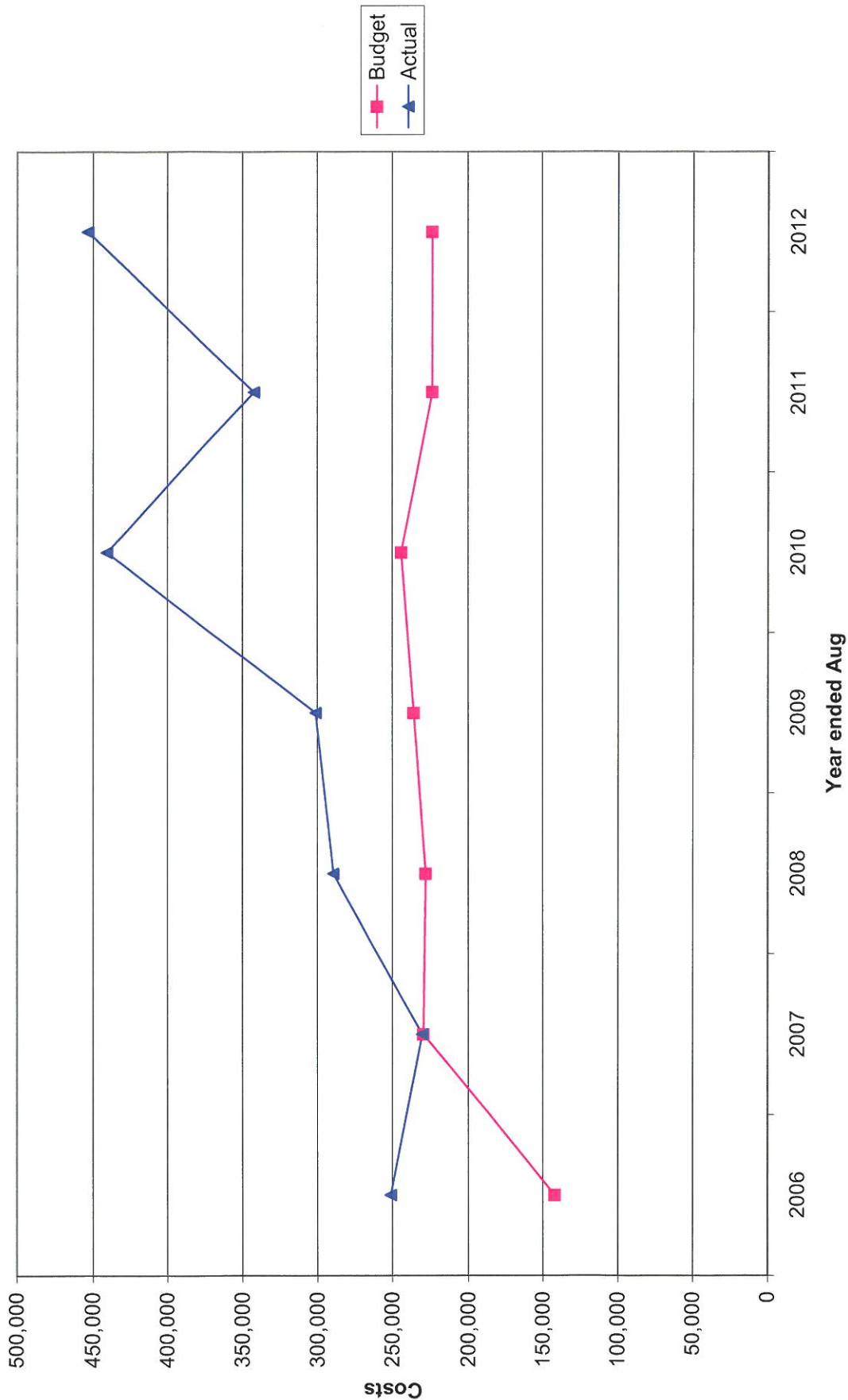
FMS Analysis			
Elementary Panel			
Total budget	32,876,568		
Total expense	34,336,668		
Deficit	1,460,100		4.4%
Retirement Gratuities & Annual Deposit Plan			
Supply Teachers	450,360		
Teacher Salaries	319,878		
Other	541,736		
	148,126		
	<u>1,460,100</u>		
Secondary Panel			
Total budget	20,396,294		
Total expense	20,728,471		
Deficit	332,177		1.6%
Retirement Gratuities & Annual Deposit Plan			
Supply Teachers	374,548		
	229,893		
	<u>604,441</u>		
Combined Elementary & Secondary			
Retirement Gratuities & Annual Deposit Plan			
Supply Teachers	824,908		
Grand total	549,771		
	<u>1,374,679</u>		

FMS monthly variance benchmarks		12 mth	10 mth	Pay cycle		Total Elementary & Secondary panels	Elementary Panel	Secondary Panel
				Number	Cumulative			
Sept	1	8.3%	10.0%	2	7.7%			
Oct	2	16.7%	20.0%	2	7.7%			
Nov	3	25.0%	30.0%	2	7.7%			
Dec	4	33.3%	40.0%	3	11.5%			
Jan	5	41.7%	50.0%	2	7.7%	43%	43%	42%
Feb	6	50.0%	60.0%	2	7.7%			
Mar	7	58.3%	70.0%	2	7.7%			
Apr	8	66.7%	80.0%	2	7.7%	68%	68%	66%
May	9	75.0%	90.0%	3	11.5%			
Jun	10	83.3%	100.0%	2	7.7%	89%	90%	87%
Jul	11	91.7%	100.0%	2	7.7%	96%	97%	93%
Aug	12	100.0%	100.0%	2	7.7%	104%	105%	102%
				26	100.0%			

Elementary Supply Teacher Costs

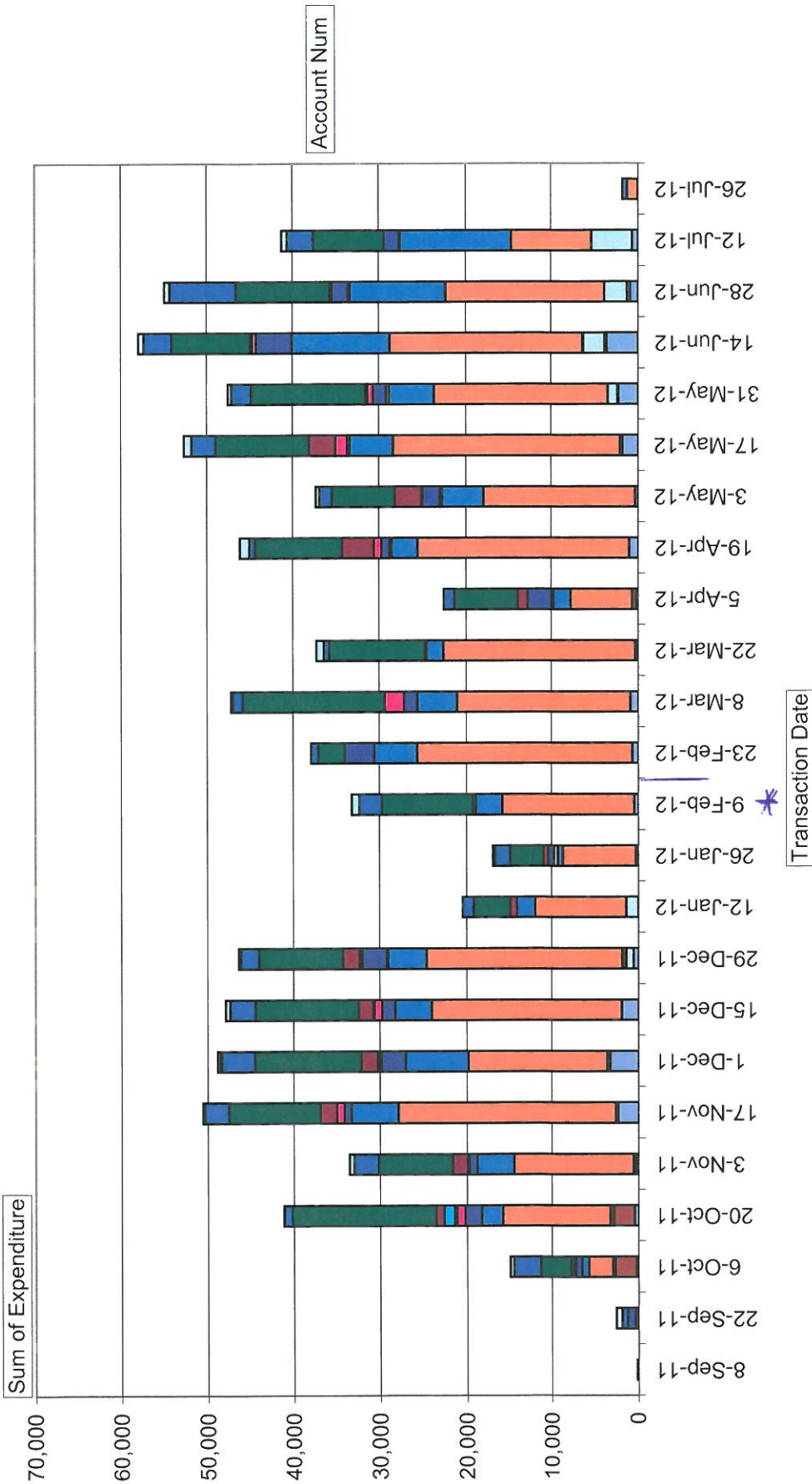


Secondary Supply Teacher costs



panel (All) Batch Type A

Supply teacher costs 2011-2012
Day-to-day only, excludes workshops



Compliance Report

CATEGORIES	Gross Expenses excluding internal audit	Other incomes	Net Expenses excluding internal audit	Funding allocation excluding internal audit	Overspending on Administration and Governance	Compliant /Non-compliant
Administration and Governance	3,783,153	0	3,783,153	3,420,661	362,492	NON-COMPLIANT

	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					
1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)					78,239,062
1.1.1	In Year Revenues for Land (Schedule 5.6A, item 1.2+ item 1.3 - item 1.4)					85,876
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)					82,215,109
1.3	In-year surplus/(deficit) for compliance purposes					-4,061,923
 Item 1.1 - item 1.1.1 - Item 1.2					
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.					NON-COMPLIANT
	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)					70,271,145
1.6	1% of item 1.5					702,711
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)					1,523,635
1.8	Lesser of item 1.6 and item 1.7					702,711
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.					NON-COMPLIANT
	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					0
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10					702,711
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance					NON-COMPLIANT

Schedule 5 Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2012

YEAR END 2011-2012

		Balance at Sept 1, 2011	Adjustment to Employee Future Benefits	Transfer to Committed Capital	In-Year Increase (+) / Decrease (-)	Balance at Aug 31, 2012
		Col. 1	Col. 1.1	Col. 2	Col. 3	Col. 4
1	Available for Compliance - Unappropriated					
1.1	Operating Accumulated Surplus	597,539			-3,906,029	-3,308,490
1.2	Total Unappropriated	597,539			-3,906,029	-3,308,490
2	Available for Compliance - Internally Appropriated					
2.1	Retirement Gratuities	0			0	0
2.2	WSIB	0			0	0
2.3	School Renewal (previously included in pupil accommodation debt reserve)	692,257			0	692,257
2.3.1	Amounts previously included in pupil accommodation debt reserves that are not related to NPP or School Renewal	0			0	0
	Other Purposes - Operating (please specify):					
2.4		0			0	0
2.5		0			0	0
2.6		0			0	0
2.7		0			0	0
2.8		0			0	0
2.8.1	Committed Sinking Fund interest earned (from Schedule 5.5)	0			0	0
2.8.2	Committed Capital Projects (from Schedule 5.5)	233,839		0	-155,893	77,946
	Other Purposes - Capital (please specify):					
2.9		0		0	0	0
2.10		0		0	0	0
2.11		0		0	0	0
2.12		0		0	0	0
2.13		0		0	0	0
2.14	Total Internally Appropriated	926,096		0	-155,893	770,203
3	Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of lines 1.2 and 2.14)	1,523,635			-4,061,922	-2,538,287
4	Unavailable for Compliance					
4.1	Employee Future Benefits - retirement gratuity liability	-3,281,098	0		1,433,657	-1,847,441
4.1.2	Post Employment Benefits/Compensated Absences	-3,164,213	0		3,164,213	0
4.1.3	Retirement Health, Dental, Life Insurance Plans etc.	-16,944,711	0		13,206,424	-3,738,287
4.1.4	Employee Future Benefits - other than retirement gratuity	-727,074	0		-112,059	-839,133
4.2	Interest to be Accrued	-351,243			-18,004	-369,247
4.3	Vacation Accrued	-655,394			327,697	-327,697
4.4	School Generated Funds	726,972			48,516	775,488
4.7	Revenues recognized for land (from Schedule 5.6)	1,697,600		0	85,876	1,783,476
4.8	Total Unavailable for Compliance	-22,699,161	0	0	18,136,320	-4,562,841
5	Total Accumulated Surplus/(Deficit)	-21,175,526	0	0	14,074,398	-7,101,128

BUDGET 2012-2013
(JUNE 2012)

CATEGORIES	Gross Expenses excluding internal audit	Other incomes	Net Expenses excluding internal audit	Funding allocation excluding internal audit	Overspending on Administration and Governance	Compliant /Non-compliant
Administration and Governance	3,125,931	233,715	2,892,216	3,369,413	0	COMPLIANT

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						
1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.3)					79,082,991
1.1.1	In Year Revenues for Land (Schedule 5.6A, item 1.2+ item 1.3 - item 1.4)					0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)					79,724,561
1.3	In-year surplus/(deficit) for compliance purposes					-641,571
.....Item 1.1 - item 1.1.1 - Item 1.2						
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.					NON-COMPLIANT
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)					69,156,333
1.6	1% of item 1.5					691,563
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)					828,096
1.8	Lesser of item 1.6 and item 1.7					691,563
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
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					0
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10					691,563
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance					COMPLIANT

SPECIAL EDUCATION

Reserves	2011-2012 Actual	2010-2011 Actual
Special Education allocation		
Opening Balance	1,080,561	1,113,606
MOE adjustment - regulation update	-1,897	0
Contributions received	7,781,951	7,488,242
Less: Transferred to revenue	8,001,157	7,521,287
Balance at August 31	859,458	1,080,561
SEA formula based allocation		
Opening Balance	44,494	0
Contributions received	127,037	116,144
Less: Transferred to revenue	86,881	71,650
Balance at August 31	84,650	44,494
FDK Special Ed (new)		
Opening Balance	0	
Contributions received	105,454	
Less: Transferred to revenue	105,454	
	0	
Total Reserves	944,108	1,125,055

Capital Funds 2011-2012					
	Open Balance at Sept 1, 2011	Funds rec'd or allocated	Funds Spent in 2011-2012	Closing Bal at Aug 31, 2012	
Good Places to Learn (final year)	999,017	0	999,017	0	
Full Day Kindergarten					
Holy Cross	1,030,459		1,030,459	0	
New Sudbury		1,090,316		1,090,316	
All other school	772,462	1,160,316	1,095,155	<u>837,623</u>	
				1,927,939	
School Renewal Deferred Revenue	12,257	1,214,329	368,901	857,685	
School Renewal Reserve	692,000	0	0	<u>692,000</u>	
				1,549,685	
School Condition Improvement	0	939,716	142,099	797,617	
Renewable Energy	0	210,528	210,528	0	
Energy Efficient Schools	403,976	0	403,976	0	
Proceeds of Disposition	1,395,573	1,210,020	2,351,409	254,184	
Capital Priority - Holy Cross/St. Ben	15,720,553	0	15,720,553	0	
Capital Priority - St. David/New Sudbury	0	18,425,564	24,891	18,400,673	

Our Closing Prayer

Dear Father,

We have gathered together to work as one body,

For the benefit of the students in our Sudbury Catholic
School System.

Although we may have had some disagreements on
issues before us,

May we leave this meeting in peace and harmony with
each other,

And walk humbly with you, our God.

Amen.



SUDBURY CATHOLIC DISTRICT SCHOOL BOARD

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http://www.scdsb.edu.on.ca

2011-2012 COMMITTEES

updated 2012-01-17

Supervised Alternative Learning (1 Trustee)	Special Education Advisory (3 yrs)
Ray Desjardins	Michael Bellmore (voting member) Estelle Scappatura (alternate)
Expulsion (Chair, Vice + 1 Trustee)	Suspension Appeal (Chair, Vice + 1 Trustee)
Barry MacDonald Jody Cameron Paula Peroni (3 other trustees are alternates)	Barry MacDonald Jody Cameron Michael Bellmore (3 other trustees are alternates)
Regional Catholic Parent Involvement Committee (1)	Audit Committee (Chair + 1 Trustee)
Jody Cameron	Barry MacDonald Ray Desjardins
Policy and Regulation	SCDSB Chair Award (Chair, Vice + 1 Trustee)
All Trustees	Barry MacDonald Jody Cameron Estelle Scappatura
Construction Advisory (Chair + 2 Trustees)	2012 CCSTA Convention Committee
Barry MacDonald Jody Cameron Paula Peroni	All Trustees

(✓) Represents the Chairperson of the Committee (✓) Represents the Co-Chairperson

(☞) Represents Legislated Committees

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