

## Lester B. Pearson School Board

## Statement of financial position as of June 30<sup>th</sup>

Cash Operating grants receivable Grant receivable specific to the acquisition of property and equipment Financing grants receivable Accounts receivable Total financial assets  Liabilities Accounts payable and accrued liabilities Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities CNESST retrospective program provision Other liabilities  CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Fexpenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other Total expenditures  Stotal expenditures Subsidized schools in the public interest Other Total expenditures Stotal expenditures Stotal expenditures Subsidized schools in the public interest Other Total expenditures Stotal expenditures	2020	2019
Grant receivable specific to the acquisition of property and equipment Financing grants receivable Accounts receivable \$  Total financial assets \$  Liabilities  Accounts payable and accrued liabilities Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) \$ Other S Deferred revenues related to property, plant and equipment acquisition \$ Deferred revenues related to property, plant and equipment acquisition \$ Deferred revenues Provisions for future payroll benefits \$ Environmental liabilities \$ Other liabilities \$ CNESST retrospective program provision \$ Other liabilities \$  Non-financial assets (net of debt) \$  Non-financial assets (net of deficit) \$  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants \$ Other grants \$ Other grants \$ Other operating revenues \$ Transportation grants \$ Total revenues \$  Expenditures  Expenditures  Teaching services \$ Educational support \$ Extracurricular activities \$ Energy \$ Administrative	996,549	\$ 1,955,262
Total financial assets  Liabilities  Accounts payable and accrued liabilities Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Congulation of the debty South financial assets (net of debt)  Non-financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	29,824,216	\$ 35,353,123
Total financial assets  Liabilities  Accounts payable and accrued liabilities Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Congulation of the debty South financial assets (net of debt)  Non-financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	-	\$ -
Total financial assets  Liabilities  Accounts payable and accrued liabilities Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other Other Other Other Other Other Other Other liabilities Provisions for future payroll benefits Environmental liabilities Other liabilities CNESST retrospective program provision Other liabilities Cong term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Total liabilities  Non-financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Fransportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	28,236,311	\$ 31,095,513
Liabilities  Accounts payable and accrued liabilities  Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other  Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Expenditures  Faching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other Support in the public interest Other	8,818,751	\$ 25,374,658
Accounts payable and accrued liabilities Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Non-financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Transportation Administrative activities Financing costs Subsidized schools in the public interest Other	67,875,827	\$ 93,778,556
Comité de gestion de la taxe scolaire de l'île de Mtl (CGTSIM) Other Other Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other Other		
Other Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other		
Deferred revenues related to property, plant and equipment acquisition Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  **Not financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  **Total non-financial assets  Accumulated surplus (deficit)  **Income statement and accumulated surplus (deficit) for the period ending June 30th  **Revenues**  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  **Expenditures**  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other Other  **Teaching services Subsidized schools in the public interest Other Services Subsidized schools in the public interest Other Services Services Subsidized schools in the public interest Other Services Serv	-	\$ -
Deferred revenues Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other Other Servenues  Samuel Cartesian Servenues Serven		\$ 43,540,153
Provisions for future payroll benefits Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Feaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other Other (STSIM)  \$ (CTSIM)  \$ (CTSIM) \$	5,177,479	\$ 5,434,293
Environmental liabilities Other liabilities Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other  S  Total revenues  S  S  S  S  S  S  S  S  S  S  S  S  S	5,969,088	\$ 5,474,417
Other liabilities  Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	16,304,563	\$ 17,009,151
Long term debt - subsidy commitment (CGTSIM) CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	1,254,391	\$ 1,451,673
CNESST retrospective program provision Other liabilities  Total liabilities  Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Stotal non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other		
Other liabilities \$ Total liabilities \$  Net financial assets (net of debt) \$  Non-financial assets Property and equipment Prepaid expenses \$  Total non-financial assets \$  Accumulated surplus (deficit) \$  Income statement and accumulated surplus (deficit) for the period ending June 30th \$  Revenues	235,336,101	\$ 246,167,080
Total liabilities  Net financial assets (net of debt)  Non-financial assets  Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Feducational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	994,312	\$ 522,380
Net financial assets (net of debt)  Non-financial assets Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Feaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	1,516,804	\$ 1,151,205
Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	316,569,996	\$ 320,750,352
Property and equipment Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Sependitures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	(248,694,169)	\$ (226,971,795)
Prepaid expenses  Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other		
Total non-financial assets  Accumulated surplus (deficit)  Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants  Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	269,579,338	\$ 255,834,748
Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	89,672	\$ 69,341
Income statement and accumulated surplus (deficit) for the period ending June 30th  Revenues  MELS operating grants	269,669,010	\$ 255,904,089
Revenues  MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  Sexpenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	20,974,841	\$ 28,932,293
RevenuesMELS operating grants\$Other grants\$School taxes\$Other operating revenues\$Transportation grants\$Total revenues\$Expenditures\$Teaching services\$Educational support\$Extracurricular activities\$Transportation\$Administrative activities\$Energy\$Amortization of property and equipment\$Maintenance and caretaking\$Financing costs\$Subsidized schools in the public interest\$Other\$		
MELS operating grants Other grants School taxes Other operating revenues Transportation grants Total revenues  SExpenditures Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	2020	2019
Other grants School taxes Other operating revenues Transportation grants Total revenues  SExpenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other  \$ \$		\$ 201,808,301
School taxes Other operating revenues Transportation grants Total revenues  S  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other  \$ \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$  \$	2,055,894	\$ 2,869,731
Other operating revenues Transportation grants Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other  \$ \$	63,911,102	\$ 64,987,262
Transportation grants Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	23,899,276	\$ 33,371,370
Total revenues  Expenditures  Teaching services Educational support Extracurricular activities Transportation Administrative activities Energy Amortization of property and equipment Maintenance and caretaking Financing costs Subsidized schools in the public interest Other	5,618,828	\$ 6,246,244
Teaching services \$ Educational support \$ Extracurricular activities \$ Transportation \$ Administrative activities \$ Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$		\$ 309,282,908
Teaching services \$ Educational support \$ Extracurricular activities \$ Transportation \$ Administrative activities \$ Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$		
Educational support \$ Extracurricular activities \$ Transportation \$ Administrative activities \$ Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$	145,825,953	\$ 143,280,393
Extracurricular activities \$ Transportation \$ Administrative activities \$ Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$	75,980,004	\$ 75,997,592
Transportation \$ Administrative activities \$ Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$	13,988,392	\$ 13,286,830
Administrative activities \$ Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$	12,250,289	\$ 13,882,048
Energy \$ Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$	13,139,808	\$ 13,320,258
Amortization of property and equipment \$ Maintenance and caretaking \$ Financing costs \$ Subsidized schools in the public interest \$ Other \$	4,379,358	\$ 5,596,881
Maintenance and caretaking\$Financing costs\$Subsidized schools in the public interest\$Other\$	15,069,814	\$ 14,458,266
Financing costs \$ Subsidized schools in the public interest \$ Other \$	16,920,414	\$ 16,210,076
Subsidized schools in the public interest \$ Other \$	244,292	\$ 11,525
Other \$	11,261,238	\$ 10,919,348
	1,245,437	\$ 2,736,853
		\$ 309,700,069
Net results of the year \$	(7,957,452)	\$ (417,161)
Accumulated surplus (deficit), beginning of the year \$	28,932,293	29,349,454
Accumulated surplus (deficit), end of year \$		\$ 28,932,293