

Internal Audit Management



February 9, 2021

SCHOOL BANKING ANALYSIS

Executive Summary:

This engagement was submitted as part of the annual audit plan presented to the Audit Committee in September 2020. In total, 581 of 583 schools have non-board accounts with PACE Credit Union (PACE). TDSB schools and Internal Audit Management (IAM) obtained PACE banking data for TDSB affiliated accounts from the Finance Department including opening and closing balances along with all bank recorded transactions from August 1, 2019 to June 30, 2020. TDSB affiliated accounts include Non-Board, Petty Cash, School Council, centrally maintained and Nutrition bank accounts. Nutrition accounts belong to individual Student Nutrition Programs, funded by Toronto Foundation for Student Success (TFSS) and are not within TDSB control. IAM consolidated the data from the various data sources provided in order to perform analytical review procedures, including review of balances account transfers and transactions. Of the \$33.9M total balance at PACE on July 31, 2020:

Account Type	# of Accounts	Balance
Non-Board	581	\$17.2M
Student Nutrition	385	\$11.3M
School Council	251	\$3.1M
Petty Cash	570	\$1.3M
Book Deposits	5	\$0.8M
Thistletown CI Kitchen	1	\$0.1M
Central Departments	25	\$0.1M
Totals	1818	\$33.9M

Notable statistics include:

- Schools with non-board funds of \$100k or more (40 schools or 7%) represent 43% (\$7.4M) of total non-board funds, primarily held at secondary schools
- Schools with non-board funds of less than \$25k (407 schools or 70%) account for 22% (\$3.7M) of total non-board funds
- TDSB contributed approximately \$400k to student nutrition through school accounts.

Although the analytical review did not include any substantive procedures, it did highlight aggregate trends and serves as a starting point for the School Cash Online Internal Audit scheduled to begin in the second semester. IAM will be leveraging this data when selecting samples for substantive testing to better understand key drivers.

I. SUMMARY

This engagement is included in the FY2020-21 annual audit plan presented to the Audit Committee in September 2020. The majority of TDSB schools (581 of 583) maintain their non-board accounts with PACE. The use of a single banking provider for schools allows for transparency, reporting and process efficiencies. Per discussions with Finance earlier

in the school year, IAM was requested to review school banking transactions as part of the school banking analysis, as a number of transfers between accounts were noted in the 2019-20 year. The objective of this engagement is to quantify and understand the transfers as well as conduct an overall analysis of school transactions and balances based on electronic data obtained from PACE and School Cash Online (KEV).

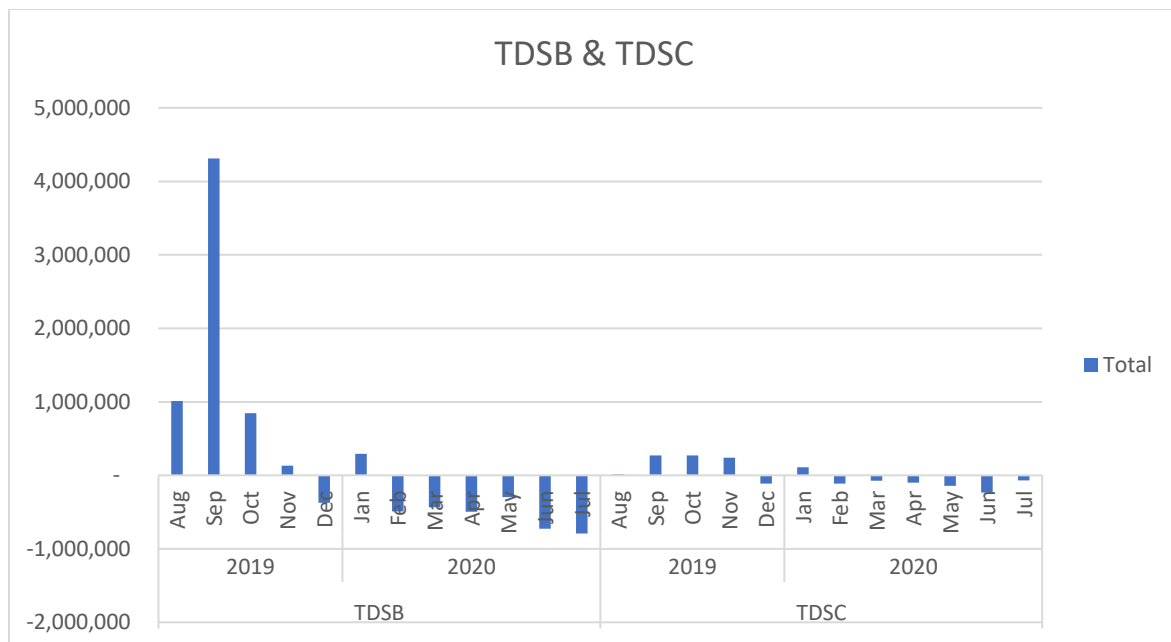
II. SCOPE, OBJECTIVES & POPULATION UNDER REVIEW

As at July 31, 2020 IAM identified 1,818 TDSB affiliated accounts being held at PACE. The Board had 581 Non-Board (\$17.2M), 570 Petty Cash (\$1.3), 5 Book Deposit (\$0.8M) and 31 other accounts relating primarily to central services (\$0.2M) as well as 251 School Council (\$3.1M) and 385 Nutrition accounts (\$11.3M). IAM was provided access to all transactions from August 1, 2019 to July 31, 2020 for all TDSB affiliated bank accounts maintained at PACE (see Appendix A, PACE Banking Summary). Although analytics were performed on the entire population, specific emphasis was placed on the Non-Board accounts.

In aggregate the population under review consisted of:

Account Type	# of Accounts @ 7.31.20	Opening \$ @ 8.1.19	Net Transactions	Closing @ 7.31.20
TDSB Non-Board	581	\$14.4M	\$2.8M	\$17.2M
TDSB Petty Cash	567	\$1.2M	\$0.0M	\$1.2M
TDSB Book Deposit	5	\$0.6M	\$0.2M	\$0.8M
TDSB Other	31	\$0.2M	\$0.0M	\$0.2M
School Council	251	\$3.1M	\$0.0M	\$3.1M
Nutrition	383	\$10.1M	\$1.2M	\$11.3M
Total	1818	\$29.6M	\$4.2M	\$33.8M

With respect to transactional activities, the following graph represents net collection / disbursement by month for TDSB and School Council accounts. As expected, there were no net collections in the second semester of the 2019-20 year due to school closures.



III. FINDINGS, RECOMMENDATIONS & RESPONSES

1. Large Non-Board Bank Balances

Context: Non-Board funds represent funds collected from students for specific activities that are not covered by Ministry funding. When funds are collected for non-board expenditures, such as excursions, amounts collected are deposited into the non-board bank account. Amounts collected are to be used to cover all related expenditures; however, some expenditures are incurred through the budget / SAP, as is the case when ordering school buses or utilizing the purchase order process to obtain goods and services. For expenses incurred through the schools operating budget / SAP, it is expected that a reimbursement be made to the school budget from the non-board account in the amount of the related expenditure. When this process is followed, the non-board bank account operates on a “cost recovery” basis, and therefore balances should not accumulate (other than those resulting from planned purchases not yet made).

Observation: As at July 31, 2020, the balance in PACE non-board bank accounts was \$17.2M (July 2019 - \$14.4M). Therefore, it is most probable that a portion of this balance is a result of missed reimbursements from the non-board bank account to the school's operating budget or funds collected have not been used for the intended purpose. Specifically, IAM noted that of the 581 Non-Board accounts, the top 78 accounts (14%) (balances >\$50k) accounted for almost 60% of the total balance, see Appendix B – Non-Board Bank accounts > \$50k for more details

Interval	Non-Board Accounts		Balance	
\$100k+	40	7%	\$7.4M	43%
\$50 - \$100k	38	7%	\$2.7M	15%
\$25 - \$50k	96	16%	\$3.4M	20%
<\$25k	407	70%	\$3.7M	22%
TOTAL	581	100%	\$17.2M	100%

Risk: There are two main risks arising from large non-board balances. First, funds being collected from students may be in excess of what is required, putting undue financial strain on parents / guardians. The second risk relates to non-board expenditures being incurred in SAP and not being reimbursed, which may result in school needs being unfulfilled as the budget would appear to be depleted to a greater extent than it actually is. In addition, the presence of large balances in the non-board bank account increases the risk that incoming non-board funds received in cash could be misappropriated. As long as the balance in the non-board bank account is sufficient to make necessary payments, any additional cash funds collected could be misappropriated and detection would become difficult as the excursion / service was delivered to the students.

Recommendation: It is recommended that non-board bank accounts for schools with large balances be analyzed and compared to planned non-board disbursements. The school should consider reimbursing the remainder to the school's operating budget for amounts previously not reimbursed, consulting with School Council and Community as to potential uses as well as refunding parents / guardians.

Management Response:

During the last school year, due to the pandemic, many school activities did not take place, and this has also resulted in additional carryforwards.

Management is also aware of the large balances and is working with schools to determine why and ensuring funds are spent appropriately. Each year, schools and school councils are required to complete a School Generated Funds Plan and School Needs Assessment whereby they determine how the opening balance of their accounts will be spent. The Finance Support Team has been reviewing these plans and will be following up with Principals. They will also ensure funds are returned to school budgets if appropriate. This report is shared with Superintendents of Education.

When we have examined these large balances in the past, we have found most funds belong to a variety of clubs and initiatives. A large secondary school can have more than 100 clubs/groups, and each may have funds committed or have a balance. We have also found that in some instances, these funds have been carried for 10 plus years and staff does not know where the balances originated from or the purpose. In cases such as these, we ask Principals to consult with their school councils and community to find appropriate ways to use the funds.

2. Account Transfers

Context: The majority of transactions in non-board accounts consists of deposits (cash or via School Cash Online) and disbursements (cheques, drafts, EFT's, & wires). In the 2019-20 fiscal year, Finance noted an increased number of transfers between accounts. IAM identified 889 transfers originating from accounts affiliated with TDSB. In total \$1.4M in transfers was deposited and \$1.7M in transfers were issued.

Entity	Total Transfers Deposited	Total Transfers Issued
TDSB NB	480,613	- 858,201
TFSS	392,268	- 319,367
TDSB BD	237,210	- 196,420
TDSC	249,360	- 188,960
TDSB PC	23,552	- 85,367
TDSB Scholarship	198	- 18,198
TDSB Café	214	- 15,323
TDSB Other		- 20,680
TDSB Fundraising	214	
Grand Total	1,383,629	- 1,702,516

Observation:

Appendix C summarizes all the transfers made in TDSB affiliated accounts. IAM was able to reconcile the majority of transfers occurring within PACE bank accounts.

For TDSB Non-Board accounts, of the \$858k transfers issued, the largest recipients were Nutrition Accounts (\$351.6k), School Council Accounts (\$246.4k with \$186.1k being transferred back) and Book Deposit Accounts (\$237.2k with \$196.4k transferred back).

The majority of TDSB Petty Cash transfers were made to Non-Board and Nutrition accounts.

Although the majority of transfers could be reconciled, there were transfers made to PACE accounts which were not on the list of TDSB affiliated accounts as well as transfers made to accounts external to PACE. For internal PACE transfers issued, \$0.9k came from TDSB accounts and \$1.8k was issued from School Council and Nutrition accounts. For transfers to accounts outside of PACE (\$322k), IAM noted that Nutrition accounts represented the majority of these transfers (\$275k) with Central Etobicoke HS Transfer account (\$21k), Cafeteria (15k), Non-Board (\$7k), Petty Cash (\$3k) and School Council (\$1k) accounts making up the balance.

Risk: There is a risk that the transfer of TDSB funds to unknown accounts (both PACE and non-PACE) may not be used for its intended purpose.

Next Steps: As part of the School Cash Online audits to be conducted in the second semester, IAM will be selecting a sample of the above-mentioned transactions and will be requesting source documents and substantiating details from the schools in question.

3. Non-Board Cheques Over \$10k

Context: As mentioned previously, Non-Board funds are to be raised for and spent on specific initiatives. The initiatives typically include excursions, yearbooks, fundraising for specific initiatives (playscapes etc.). Payments relating to goods / services should be made through the school budget, thereby creating a purchase order within SAP using Board negotiated rates. Not only does this ensure that the goods / services are being provided by an approved vendor / educational partner, it also reduces the time spent by School Administration managing vendors and invoices. The non-board account can then be used to reimburse the school budget.

Observation: Based on the data provided from PACE, IAM noted 268 cheques, drafts & wires with a value of \$10k or higher totaling \$5.36M issued from Non-Board Accounts. IAM sampled 170 disbursements (63%) totaling \$3.9M (72%) and noted, based on descriptions in KEV, that \$2.3M (60%) of payments related to reimbursing the school budget for non-board expenditures made. The remaining balance related to excursions (\$0.5M), transfers to School Council (\$0.4M), yearbook vendors (\$0.3M) and student nutrition (\$0.1M) and Grads & Formal vendors (\$0.1M). The remainder consisted of disbursements made for DECA, fundraising & donations, spirit wear, educational partner payments and other items.

Risk: As the majority of cheques relate to reimbursements back to the school budget, the risk predominantly lies in not following TDSB procedures for the remaining items. This includes the risk of not using approved vendors / educational partners or not obtaining the required number of quotes where required.

Recommendation: It is recommended that schools be reminded to leverage the purchase order process, not only to follow procedures but also to reduce administrative workloads by reimbursing the budget periodically instead of managing every vendor directly at the school level.

Management Response:

The Finance Support Team will be reviewing the list of cheques over \$10K, identifying payments directly made to vendors / educational partners, and will be contacting school staff to ensure purchasing procedures are being followed.

4. Cash Withdrawals

Context: When disbursing funds from TDSB bank accounts, disbursements are expected to be made via cheque or electronic means with cash withdrawals being discouraged.

Observation: IAM observed 46 instances of cash withdrawals totaling \$27.1k broken down as follows:

- 15 withdrawals from 13 schools totaling \$3.2k, ranging from \$44 to \$355, with the average being \$190 – per KEV, these were primarily related to cash floats for various fundraising initiatives.
- 22 withdrawals from 12 school councils totaling \$15.4k, ranging from \$150 to \$3,450 with the average being \$700.
- 9 withdrawals from 1 nutrition program totaling \$8.5k, 8 withdrawals for \$1,000 and 1 withdrawal for \$500.

Risk: The lack of transparency associated with cash being used for its intended purpose is the primary risk including misappropriation.

Specific to the nutrition program, there is a risk that the cash payments would not be supported by appropriate documentation which may introduce additional issues.

Recommendation: It is recommended that cheques and EFT's be used for disbursements. Where physical cash is required (i.e. cashbox float when fundraising) proper documentation and count sheets be completed, including the use of dual signatories, prior to being retained. We also recommend that Financial Support Officers review cash handling with the 12 school councils. Nutrition program information has been forwarded to the Boards Student Nutrition Plan Liaisons.

Management Response:

All payments are to be made by cheque. EFTs have only been allowed during the pandemic as an emergency measure to refund parents.

Management is reviewing the schools and school councils that are listed and will determine why cash was withdrawn. From management experience, cash floats are often needed for fundraising events. PACE offers a service whereupon authorized request, cash will be delivered to the school. These cash transactions are recorded in the ledger and returned to the account when the event is over.

Specific to School Councils, Management provides both a guide and webinar on School Council generated funds, financial information, budgeting, and reporting.

The cash withdrawals relating to the Nutrition accounts has been shared with the Nutrition Services Department and will be reviewed by TFSS.

IV. CONCLUSION

From an overall perspective, the analytical review highlighted certain trends which should be analyzed to understand if funds can be better utilized. School Financial Officers can assist in this, however the onus remains with individual schools, as Principals have the authority to manage their non-board funds. IAM continues to encourage School Management to reach out to the various support teams, including Finance Support Officers, Purchasing Services, Student Nutrition Program Coordinators etc. to leverage their knowledge and experience to address the opportunities noted. In the second semester of the 2020-21 school year, IAM will be utilizing the data to perform a substantive School Cash Online Internal Audit to better understand the nature of specific transactions.

IAM would like to thank TDSB Finance and specifically, the Financial Support Officers for their assistance and cooperation during the process.

APPENDIX A – PACE Banking Summary

Account Type	# of Accounts 8.1.19	\$ Open per PACE	Sum of Transactions	\$ Close per PACE	# of Accounts 7.31.20
School Council	245	3,026,698.52	59,367.71	3,086,066.23	251
School Council	242	3,018,298.50	59,387.21	3,077,685.71	248
School Lottery	2	6,524.70	-9.75	6,514.95	2
Trust Account	1	1,875.32	-9.75	1,865.57	1
TDSB	1179	16,533,132.33	2,980,040.98	19,513,173.31	1184
Book Deposit	5	639,433.12	187,711.66	827,144.78	5
Cafeteria	2	415.21	-415.21	0.00	2
Central	4	12,000.16	575.47	12,575.63	4
Central Fundraising	1	30,966.26	-30,966.26	0.00	1
Child Care	2	20,562.01	-8,114.14	12,447.87	2
Facility Services	5	12,671.59	1,468.34	14,139.93	5
Foodworks	2	93,001.33	70,261.30	163,262.63	2
Indigenous Learning	2	13,675.97	7,331.70	21,007.67	2
ITS	1	742.70	69.84	812.54	1
Library	1	0.00	0.00	0.00	1
Non Board	577	14,443,538.18	2,765,021.94	17,208,560.12	581
Other	4	1,199.15	-355.64	843.51	4
Petty Cash	566	1,240,566.64	5,576.31	1,246,142.95	567
Principals Association	1	1,363.43	-14.75	1,348.68	1
Scholarship Account	1	19,109.38	-19,109.38	0.00	1
School Lottery	2	681.08	-9.75	671.33	2
Science School	1	2,109.53	1,062.70	3,172.23	1
Special Education	1	289.52	-43.40	246.12	1
VP Association	1	807.07	-9.75	797.32	1
TFSS	380	10,064,804.97	1,193,094.89	11,257,899.86	383
Nutrition	380	10,064,804.97	1,193,094.89	11,257,899.86	383
Grand Total	1804	29,624,635.82	4,232,503.58	33,857,139.40	1818

Appendix B – Non-Board Accounts >\$50k

Instrument Number	Account	Open \$	Transactions	Closing \$
3622431	NORTH TORONTO CI NON BOARD	354,971.93	94,445.35	449,417.28
3324691	YORK MILLS CI NON BOARD	286,489.93	81,349.61	367,839.54
3552701	LAWRENCE PARK CI NON BOARD	242,191.67	78,316.71	320,508.38
3373361	EARL HAIG SS NON BOARD	288,049.13	16,000.50	304,049.63
3764661	NORTHERN SS NON BOARD	200,586.43	35,870.47	236,456.90
3516831	YORK MEMORIAL CI NON BOARD	200,147.31	34,613.99	234,761.30
91361	TORONTO OUTDOOR ED SCHOOLS	232,017.68	- 1,779.75	230,237.93
86536	CARING & SAFE SCHOOLS ALT ED NON BOARD	209,237.56	12,959.08	222,196.64
3618561	ETOB SCH OF THE ARTS NON BOARD	194,507.34	26,720.79	221,228.13
28711	MALVERN CI NON BOARD	147,947.02	64,223.12	212,170.14
3509661	HUMBERSIDE CI NON BOARD	155,731.12	54,445.82	210,176.94
3382501	NORTHVIEW HTS SS NON BOARD	156,396.70	53,333.54	209,730.24
130416	SIR JOHN A MACDONALD CI NON BOARD	204,033.73	1,300.04	205,333.77
23115	EMERY ADULT LEARNING CTR	197,409.02	- 2,291.05	195,117.97
3635631	CALC SCHL AC	137,070.08	54,838.45	191,908.53
3626561	AY JACKSON SS NON BOARD	134,947.76	44,980.56	179,928.32
3833971	VICTORIA PARK CI NON BOARD	110,511.19	68,453.96	178,965.15
3506021	RICHVIEW CI NON BOARD	116,596.33	60,761.66	177,357.99
3540911	ETOBICOKE CI NON BOARD	187,478.91	- 16,249.93	171,228.98
30558	ROSEDALE HEIGHTS SOA NON BOARD	148,351.18	20,413.47	168,764.65
33318	SIR WILFRID LAURIER CI NON BOARD	132,359.58	30,603.88	162,963.46
3577481	YORKDALE ALC & SS	135,991.73	24,344.11	160,335.84
3506441	MARTINGROVE CI NON BOARD	201,143.20	- 43,018.10	158,125.10
3550231	MARC GARNEAU CI NON BOARD	123,369.37	34,316.68	157,686.05
3596111	BLOOR CI NON BOARD	83,484.73	71,387.16	154,871.89
3417831	NEWTONBROOK SS NON BOARD	124,355.14	25,618.33	149,973.47
1247671	GEORGES VANIER SS NON BOARD	116,696.80	32,138.31	148,835.11
88184	R H KING ACADEMY NON BOARD	114,601.57	31,021.39	145,622.96
30174	SATEC @ WA PORTER CI NON BOARD	110,459.73	34,900.92	145,360.65
109976	HARBORD CI NON BOARD	57,665.24	79,277.28	136,942.52
3418331	WILLIAM LYON MACKENZIE CI NON BOARD	68,061.20	61,676.60	129,737.80
3773321	RIVERDALE CI NON BOARD	47,350.29	81,051.33	128,401.62
3672261	SIR OLIVER MOWAT CI NON BOARD	106,246.77	20,309.19	126,555.96
3610881	EAST YORK CI NON BOARD	79,496.62	45,036.90	124,533.52
89704	SCARBOROUGH CTR ALT STUDIES NON BOARD	105,593.11	16,970.30	122,563.41
3823991	THISTLETOWN CI NON BOARD	46,349.36	67,482.38	113,831.74
29277	AGINCOURT CI NON BOARD	118,289.74	- 4,462.97	113,826.77
3828031	WESTERN TECH CS NON BOARD	48,136.64	64,759.48	112,896.12
22983	WESTON CI NON BOARD	63,626.95	42,458.13	106,085.08

33925	DANFORTH CI NON BOARD	79,085.69	24,536.12	103,621.81
3441261	DUBLIN HEIGHTS E & MS NON BOARD	122,583.67	- 48,860.86	96,141.69*
23936	YORKDALE ALC & SS ED-VANCE	75,947.82	19,558.11	95,505.93
3384091	MCKEE PS NON BOARD	50,502.86	43,488.16	93,991.02
3500401	ST ANDREWS MS NON BOARD	64,829.68	26,692.65	91,522.33
3628881	JOHN POLANYI CI NON BOARD	90,632.41	- 1,335.56	89,296.85
3709151	BIRCHMOUNT PARK CI NON BOARD	66,857.40	21,495.32	88,352.72
3515501	WEST HUMBER CI NON BOARD	137,742.09	- 50,852.23	86,889.86
3585631	NORTHLEA E & MS NON BOARD	81,611.31	4,586.91	86,198.22
3563441	RUNNYMEDE PS NON BOARD	26,796.68	56,485.03	83,281.71
3584151	CENTRAL TECH SCHOOL NON BOARD	91,591.34	- 9,183.57	82,407.77
3776541	ISLINGTON JMS NON BOARD	74,027.28	8,333.73	82,361.01
3514771	JARVIS CI NON BOARD	42,941.53	38,717.64	81,659.17
3508001	NORTH ALBION CI NON BOARD	52,046.14	27,363.15	79,409.29
3776211	SMITHFIELD MS NON BOARD	71,554.35	7,273.89	78,828.24
3498691	OAKWOOD CI NON BOARD	79,284.69	- 1,190.45	78,094.24
3633161	CHESTER ES NON BOARD	96,143.30	- 18,161.55	77,981.75
3503881	LAKESHORE CI NON BOARD	102,305.56	- 26,113.42	76,192.14
37435	BESSBOROUGH DRIVE NON-BOARD	17,611.05	58,480.25	76,091.30
3574331	SUNNY VIEW PS NON BOARD	83,165.36	- 12,893.45	70,271.91
3624661	PARK LANE PS NON BOARD	70,166.32	- 1,455.14	68,711.18
3697191	HILLTOP MS NON BOARD	59,897.49	8,726.74	68,624.23
3436311	BEVERLEY HTS MS NON BOARD	59,589.63	4,463.30	64,052.93
3601971	PAPE AVENUE JR PS NON BOARD	8,486.68	55,360.10	63,846.78
3562781	FOREST HILL PS NON BOARD	34,247.99	29,056.90	63,304.89
25743	PARKDALE CI NON BOARD	32,376.42	27,825.09	60,201.51
3727391	ALBERT CAMPBELL CI NON BOARD	93,569.89	- 33,371.29	60,198.60
3630761	J B TYRRELL SR PS NON BOARD	52,351.40	6,410.68	58,762.08
3517741	RUNNYMEDE CI NON BOARD	32,795.59	24,632.73	57,428.32
31284	CEDARBRAE CI NON BOARD	51,126.77	5,007.46	56,134.23
1008331	CLAUDE WATSON NON BOARD	47,446.43	8,643.97	56,090.40
3561381	QUEEN VICTORIA PS NON BOARD	63,134.75	- 7,949.75	55,185.00
3567571	BOWMORE ROAD PS NON BOARD	37,467.28	16,365.79	53,833.07
37870	WILKINSON PS NON BOARD	36,705.86	16,287.35	52,993.21
3617651	URSULA FRANKLIN NON BOARD	44,594.46	7,908.53	52,502.99
38124	KENNEDY PS NON BOARD	45,969.60	5,968.57	51,938.17
3645201	MONARCH PARK CI NON BOARD	42,755.73	8,777.76	51,533.49
3630351	CENTRAL TOR ACADEMY NON BOARD	27,835.19	23,101.12	50,936.31
35494	EMERY CI NON BOARD	44,321.58	6,427.43	50,749.01

Internal Audit Management



Appendix C – Account Transfers

	Internal PACE Transfer		Reversal		TDSB Book Deposit		TDSB Café		TDSB NB		TDSB PC		TDSB Scholarship		TDSC		TFSS		External Transfer		TOTALS	
Entity	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals	Deposits	Withdrawals
TDSB																		-	20,680	-	-	20,680
TDSC	1,539	- 1,225							246,394	- 185,521	999				428	- 214	-	1,000	-	1,000	249,361	- 188,960
TFSS	192	- 520							351,460	- 34,296	39,615	- 9,401			1,000			-	275,150	392,268	- 319,367	
TDSB PC	1,719	- 405	214	- 214					12,218	- 41,059					- 999	9,401	- 39,435	-	3,254	23,552	- 85,367	
TDSB NB	1,131	- 525		- 80	196,420	- 237,210	230		3,134	- 3,134	41,059	- 12,218	18,198		186,146	- 246,394	34,296	- 351,640	-	7,000	480,613	- 858,201
TDSB BD									237,210	- 196,420											237,210	- 196,420
TDSB Scholor	198									- 18,198											198	- 18,198
TDSB Café	214									- 230								-	15,094	214	- 15,323	
TDSB Fund	214																				214	-
Grand Total	5,207	- 2,675	214	- 294	196,420	- 237,210	230	-	850,416	- 478,857	81,674	- 21,619	18,198	-	187,574	- 247,608	43,697	- 392,076	-	- 322,177	1,383,629	- 1,702,516