

Certificate of Director of Education

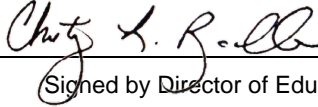
2023-24 School Board Estimates

I certify that the Estimates shown on the attached schedules are those that were prepared and adopted under the provisions of Section 231 of the Education Act and O. Reg. 280/19, Calculation of Maximum In-Year Deficit, for the period of September 1, 2023 to August 31, 2024.

Keewatin-Patricia DSB on

June 29, 2023

Date



Signed by Director of Education

Compliance Report

Administration and Governance

Compliance - Gross Expenses Excluding Audit Amounts	5,512,725
Compliance - Other Revenues	1,860,586
Compliance - Net Expenses Excluding Audit Amounts	3,652,139
Compliance - Funding Allocation Excluding Audit Amounts	3,652,139
Compliance - Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

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 (Schedule 9, item 10.0 - item 4.4)	108,048,405
1.1.1	In-year revenues for land <i>(Schedule 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 2.30, col. 6)</i>	0
1.1.2	In-year revenues for ARO (Schedule 3A item 1.3.2 Col. 20 - Col. 19 + Schedule 9 item 8.31)	0
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 30)	108,048,405
1.3	In-year surplus/(deficit) for compliance purposes <i>.....Item 1.1 - item 1.1.1 - item 1.1.2 - item 1.2</i>	0
1.4	If item 1.3 is greater 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))

1.5	Operating allocation to be used in compliance calculation (Section 1A, item 1.92)	83,829,987
1.6	1% of item 1.5	838,300
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	23,702,900
1.8	Lesser of item 1.6 and item 1.7	838,300
1.9	If the amount of deficit 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. (Note 1)	COMPLIANT / CONFORME

Compliance Calculation After Minister Approval Amount (Education Act 231 (1) (b))

1.10	Total amount of Minister approved in-year deficit	-
1.12	If the amount of deficit at item 1.3 is less than item 1.10, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: The school board must seek Minister's approval for the deficit unless item 1.9 indicates Compliance

Note 2: In Estimates, item 1.10 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 1.10 is loaded from current year Estimates cycle's Compliance Report item 1.10, unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 1.10 is loaded from current year Revised Estimates cycle's Compliance Report item 1.10

Schedule 9 - Revenues

1	PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS		
1.1	Legislative Grants - Current Year		50,291,200
1.2	Legislative Grants - Amounts from Deferred Revenue		21,167,821
1.3	Provincial Grants - Grants for Student Needs		71,459,021
2	PROVINCIAL GRANTS - OTHER		
2.8	Other EDU Grants - Amounts from Deferred Revenue		3,412,091
	Specify other grants for operating:		
2.9			
2.10			
2.11			
2.12			
2.13			
2.14			
2.15	Provincial Grants - Other EDU		3,412,091
	Grants from Other Ministries and Other Government Reporting Entities (GRE)		
2.16	Provincial Employment Assistance Programs		
2.17	Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL		
2.18	MLTSD Grant - Literacy and Basic Skills		
2.19	MLTSD Grant - OYAP		189,704
2.20	MLTSD Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LM		
2.20.1	MPBSD - In-Kind Grant - PPE/CSE/HEPA		
2.20.2	MPBSD - In-Kind Grant - PPE/CSE/HEPA - Amounts from Deferred Revenue		
2.20.3	In-Kind Grant - Rapid Antigen Test Kits		
2.20.4	In-Kind Grant - Rapid Antigen Test Kits - Amounts from Deferred Revenue		
2.21	Grants from Other Ministries - Amounts from Deferred Revenue		
	Specify other grants from other ministries:		
2.22			
2.23			
2.24	Grants from Other GRE - Amounts from Deferred Revenue		
	Specify other grants from other government reporting entities (GRE):		
2.25			
2.26			
2.27	Grants from Other Ministries and Other Government Reporting Entities (GRE)		189,704
2.32	Grant Accrual Re. 2024 Accrued Tax Adjustment		
	Prior years' grant adjustments (specify):		
2.33			
2.34			
2.35	Grant Adjustments		
2.40	Provincial Grants - Other		3,601,795
3	Education Property Tax		
3.1	Tax Revenue from Municipalities		9,011,206
3.2	Tax Revenue from Unorganized Territories		4,804,210
3.3	Tax Revenue Adjustment		0

Schedule 9 - Revenues

3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2024 Amounts		
3.5	Education Property Tax		13,815,416
4	SCHOOL GENERATED FUNDS		
4.1	Elementary School Generated Funds and Other Revenues	524,719	
4.2	Secondary School Generated Funds and Other Revenues	709,884	
4.3	Amounts from Deferred Revenue - School Generated Funds	-	
4.4	School Generated Funds Revenues		1,234,603
5	FEDERAL GRANTS & FEES		
5.1	Fees - Day School	7,550,896	
5.2	Transportation Recoveries - Federal	-	
5.3	Employment Assistance	-	
5.4	Language Instruction for Newcomers to Canada (LINC)	-	
5.4.1	Federal revenue - CVRIS 80% approved operating expenses	-	
5.5	Amounts from Deferred Revenue - Federal Government	-	
	Specify other:		
5.6	Lac Seul	229,967	
5.7	WON Jordan's Principle & FNIH EA Jordan's Principle	2,387,238	
5.8	Federal Grants and Fees		10,168,101
6	INVESTMENT INCOME		
6.1	Interest income	-	
6.2	Interest on Sinking Fund Assets	-	
6.3	Investment Income		-
7	OTHER FEES & REVENUES FROM SCHOOL BOARDS		
7.1	Transportation Recoveries - Other School Boards	-	
7.2	Rental Revenue - Instructional Accommodation - Other School Boards	-	
7.3	Rental Revenue - Non-Instructional Accommodation - Other School Boards	-	
7.4	Northern Adjustment - Other School Boards	-	
	Specify other:		
7.5	ISNC	160,000	
7.6		-	
7.7	Total Other Fees and Revenues from School Boards		160,000
8	FEES & REVENUES FROM OTHER SOURCES		
8.1	Fees from Boards outside Ontario	-	
8.2	Fees from Individuals - Day School - Ontario Residents	-	
8.3.1	Fees from Individuals - Day School - Other - Transfer from Deferred Revenues	-	
8.3.2	Fees from Individuals - Day School - Other - Not from Deferred Revenues	-	
8.4	Fees from Individuals - Continuing Education	-	
8.5	Transportation Recoveries from other sources	-	
8.6	Rental Revenue - Instructional Accommodation - Other sources	-	
8.7	Rental Revenue -Non-Instructional Accommodation - Other sources	636,631	
8.8	Rental Revenue from Community Use	-	
8.9	Rental Revenue - Other	-	

Schedule 9 - Revenues

8.10	Insurance Proceeds Other than Capital Appurtenances		
8.11	Cafeteria Income		
8.12	Board Level Donations - to be Applied to Classroom Expenses		
8.13	Board Level Donations - Other		
8.14	Government of Ontario - Non grant payment		
8.15	Amounts from Deferred Revenue - Other Third Party		0
8.16	Education Development Charge - Transferred to Revenues		-
8.17	Fees for Extended Day Program related to Early Learning		
8.18	Net Gain on Disposal of Tangible Capital Assets		-
8.18.1	Net Gain on Disposal of Purchased Intangibles		-
8.18.2	Revenue related to benefit plan reserves		
	Other Grants - Non-GREs (specify):		
8.19			
8.20			
	Specify other:		
8.21	DTC		103,875
8.22	Secondments		411,987
8.23	Microsoft Settlement		324,000
8.24			
8.25			
8.26			
8.27			
8.28			
8.29			
8.30	Revenue Recovery on Land Disposal		-
	- (Schedule 5.6, item 1.4, Col. 3 - Sch 5.5, Col. 6.1, Total Land Projects)		
8.31	Revenue Recovery on Asset Retirement Obligation		
8.32.1	Realized gains attributable to foreign exchange		
8.32.2	Realized gains attributable to derivatives		
8.32.3	Realized gains attributable to portfolio investments		
8.33	Fees and Revenues from Other Sources		1,476,493
9.0	DEFERRED CAPITAL CONTRIBUTIONS		
9.1	Amortization of Deferred Capital Contributions		7,367,579
9.2	DCC on Disposal of Non-pooled and Unrestricted Assets		
9.3	DCC Related to the Loss on Disposal of Restricted Assets		
10.0	Revenue Categories		109,283,008

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	34,195,717	4,988,331		186,708	
52	Supply Staff	2,133,539	220,122			
53.1	Teacher Assistants	5,411,338	1,804,895			
53.2	Early Childhood Educator	845,404	255,207			
55	Textbooks and Supplies				3,853,044	
54	Computers				1,069,666	-
56	Professionals Paraprofessionals and Technicians	3,383,775	772,219		165,532	
57	Library and Guidance	1,435,971	293,215		-	
58	Staff Develop.	244,886	71,479	389,401		
67	Department Heads	135,496	10,840			
61	Principals and VPs	3,438,660	560,566	35,000	67,000	
62	School Office	1,361,029	426,835	3,500	217,558	-
59	Coordinators and Consultants	3,314,142	493,529	-	189,361	
63	Continuing Education	294,919	74,480	5,000	22,850	-
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					
	Total Instruction Expenses	56,194,876	9,971,718	432,901	5,771,719	-
	ADMINISTRATION					
64	Trustees	87,482	4,539	60,000	20,000	
65	Directors and Supervisory Officers	860,271	133,809	66,300	48,800	
66	Board Administration	2,071,362	557,775	46,100	344,187	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Administration Expenses	3,019,115	696,123	172,400	412,987	-
	TRANSPORTATION					
68	Pupil Transportation	229,999	60,951	16,031	19,635	-
69	Transportation - Provincial Schools	-	-	-	-	
74	Trnsp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Transportation Expenses	229,999	60,951	16,031	19,635	-
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance	4,082,730	1,135,056	3,350	3,374,046	-
71	School Renewal Expense				-	575,771
77	Other Pupil Accommodation				-	-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
80.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO					
	Total Pupil Accommodation Expenses	4,082,730	1,135,056	3,350	3,374,046	575,771

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	-	1,201,633	46,500	
54	Computers	-	-		
56	Professionals Paraprofessionals and Technicians	-	388,900	-	
57	Library and Guidance		-	-	
58	Staff Develop.			-	
67	Department Heads				
61	Principals and VPs			-	
62	School Office	-	35,000		
59	Coordinators and Consultants	-	-	127,357	-
63	Continuing Education	-	147,000	-	-
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			-	
	Total Instruction Expenses	-	1,772,533	173,857	-
	ADMINISTRATION				
64	Trustees			-	
65	Directors and Supervisory Officers			13,000	-
66	Board Administration	223,000	812,000	164,100	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Administration Expenses	223,000	812,000	177,100	-
	TRANSPORTATION				
68	Pupil Transportation	12,988	6,872,529	-	-
69	Transportation - Provincial Schools	-	-	-	-
74	Trnsp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Transportation Expenses	12,988	6,872,529	-	-
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance	33,500	1,136,300	750	
71	School Renewal Expense		-	-	
77	Other Pupil Accommodation	-	-	-	
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
80.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO			-	
	Total Pupil Accommodation Expenses	33,500	1,136,300	750	

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
	INSTRUCTION	12	13	14	20
51	Classroom Teachers				39,370,756
52	Supply Staff				2,353,661
53.1	Teacher Assistants				7,216,233
53.2	Early Childhood Educator				1,100,611
55	Textbooks and Supplies				5,101,177
54	Computers				1,069,666
56	Professionals Paraprofessionals and Technicians				4,710,426
57	Library and Guidance				1,729,186
58	Staff Develop.				705,766
67	Department Heads				146,336
61	Principals and VPs				4,101,226
62	School Office				2,043,922
59	Coordinators and Consultants				4,124,389
63	Continuing Education				544,249
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	719,347	-	-	719,347
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	Total Instruction Expenses	719,347	-	-	75,036,951
	ADMINISTRATION				
64	Trustees				172,021
65	Directors and Supervisory Officers				1,122,180
66	Board Administration				4,218,524
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	150,546	-	-	150,546
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	Total Administration Expenses	150,546	-	-	5,663,271
	TRANSPORTATION				
68	Pupil Transportation				7,212,133
69	Transportation - Provincial Schools				-
74	Trnsp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-	-
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	Total Transportation Expenses	-	-	-	7,212,133
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance				9,765,732
71	School Renewal Expense				575,771
77	Other Pupil Accommodation				-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	7,867,932	100,827	-	7,968,759
80.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	Total Pupil Accommodation Expenses	7,867,932	100,827	-	18,310,262

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				1,234,603	
78	Other Non-Operating Expenses	277,701	54,628	200	59,250	
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	Provision for Contingencies					
	Other Expenses Category Total	277,701	54,628	200	1,293,853	
90	Total Expenses Category	63,804,421	11,918,476	624,882	10,872,240	575,771

Schedule 10 - Expenses

		Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
	OTHER	08	09	10	11
79	School Generated Funds Expenses				
78	Other Non-Operating Expenses		-	697,325	-
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	Provision for Contingencies			1,442,822	
	Other Expenses Category Total		-	2,140,147	-
90	Total Expenses Category	269,488	10,593,362	2,491,854	-

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				1,234,603
78	Other Non-Operating Expenses			-	1,089,104
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	Provision for Contingencies				1,442,822
	Other Expenses Category Total	-	-	-	3,766,529
90	Total Expenses Category	8,737,825	100,827	-	109,989,146

Schedule 10ADJ - Adjustments for Compliance Purposes

		Less: Inc.(Dec.) Unfunded Liab. - Interest Accrued, SGF, Contaminated Sites	Plus: Amort. of Employee Future Benefits - Health, Dental, Life Insurance Sept 1 Liab.	Less: Decrease Unfunded Liabilities - Employee Benefits
	INSTRUCTION	21	22	23
51	Classroom Teachers	-	-	-
52	Supply Staff	-	-	-
53.1	Teacher Assistants	-	-	-
53.2	Early Childhood Educator	-	-	-
55	Textbooks and Supplies	-	-	-
54	Computers	-	-	-
56	Professionals Paraprofessionals and Technicians	-	-	-
57	Library and Guidance	-	-	-
58	Staff Develop.	-	-	-
67	Department Heads	-	-	-
61	Principals and VPs	-	-	-
62	School Office	-	-	-
59	Coordinators and Consultants	-	-	-
63	Continuing Education	-	-	-
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			
	Total Instruction Expenses	-	-	-
	ADMINISTRATION			
64	Trustees	-	-	-
65	Directors and Supervisory Officers	-	-	-
66	Board Administration	-	-	-
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			
	Total Administration Expenses	-	-	-
	TRANSPORTATION			
68	Pupil Transportation	-	-	-
69	Transportation - Provincial Schools	-	-	-
74	Trnsp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			
	Total Transportation Expenses	-	-	-
	PUPIL ACCOMMODATION			
70	School Operations and Maintenance	-	-	-
71	School Renewal Expense	-10,877	-	-
77	Other Pupil Accommodation	-	-	-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			
80.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO			
	Total Pupil Accommodation Expenses	-10,877	-	-

Schedule 10ADJ - Adjustments for Compliance Purposes

		Plus: Amortization of Employee Future Benefits - Retirement Gratuity liability	Less: Retirement Gratuities Adj.	Less: Committed Sinking Fund Interest Earned.	Less: Committed Capital Projects Adj.
	INSTRUCTION	24	25	26	27
51	Classroom Teachers	-	-		
52	Supply Staff	-	-		
53.1	Teacher Assistants	-	-		
53.2	Early Childhood Educator	-	-		
55	Textbooks and Supplies	-	-		
54	Computers	-	-		
56	Professionals Paraprofessionals and Technicians	-	-		
57	Library and Guidance	-	-		
58	Staff Develop.	-	-		
67	Department Heads	-	-		
61	Principals and VPs	-	-		
62	School Office	-	-		
59	Coordinators and Consultants	-	-		
63	Continuing Education	-	-		
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				
	Total Instruction Expenses	-	-	-	-
	ADMINISTRATION				
64	Trustees	-	-		
65	Directors and Supervisory Officers	-	-		
66	Board Administration	-	-		
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	-
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO				
	Total Administration Expenses	-	-	-	-
	TRANSPORTATION				
68	Pupil Transportation	-	-		
69	Transportation - Provincial Schools	-	-		
74	Trnsp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	-
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO				
	Total Transportation Expenses	-	-	-	-
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance	-	-		
71	School Renewal Expense	-	-		
77	Other Pupil Accommodation	-	-		
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	616,188
80.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO				
	Total Pupil Accommodation Expenses	-	-	-	616,188

Schedule 10ADJ - Adjustments for Compliance Purposes

		Less: ARO In-Year Expenses		Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
	INSTRUCTION	28		29	20	30
51	Classroom Teachers			-	39,370,756	39,370,756
52	Supply Staff			-	2,353,661	2,353,661
53.1	Teacher Assistants			-	7,216,233	7,216,233
53.2	Early Childhood Educator			-	1,100,611	1,100,611
55	Textbooks and Supplies			-	5,101,177	5,101,177
54	Computers			-	1,069,666	1,069,666
56	Professionals Paraprofessionals and Technicians			-	4,710,426	4,710,426
57	Library and Guidance			-	1,729,186	1,729,186
58	Staff Develop.			-	705,766	705,766
67	Department Heads			-	146,336	146,336
61	Principals and VPs			-	4,101,226	4,101,226
62	School Office			-	2,043,922	2,043,922
59	Coordinators and Consultants			-	4,124,389	4,124,389
63	Continuing Education			-	544,249	544,249
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-		-	719,347	719,347
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-		-	-	-
	Total Instruction Expenses	-		-	75,036,951	75,036,951
	ADMINISTRATION					
64	Trustees			-	172,021	172,021
65	Directors and Supervisory Officers			-	1,122,180	1,122,180
66	Board Administration			-	4,218,524	4,218,524
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-		-	150,546	150,546
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-		-	-	-
	Total Administration Expenses	-		-	5,663,271	5,663,271
	TRANSPORTATION					
68	Pupil Transportation			-	7,212,133	7,212,133
69	Transportation - Provincial Schools			-	-	-
74	Trnsp. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-		-	-	-
74.1	Transportation - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-		-	-	-
	Total Transportation Expenses	-		-	7,212,133	7,212,133
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance			-	9,765,732	9,765,732
71	School Renewal Expense			10,877	575,771	586,648
77	Other Pupil Accommodation			-	-	-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	100,827		-717,015	7,968,759	7,251,744
80.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO	-		-	-	-
	Total Pupil Accommodation Expenses	100,827		-706,138	18,310,262	17,604,124

Schedule 10ADJ - Adjustments for Compliance Purposes

		Less: Inc.(Dec.) Unfunded Liab. - Interest Accrued, SGF, Contaminated Sites	Plus: Amort. of Employee Future Benefits - Health, Dental, Life Insurance Sept 1 Liab.	Less: Decrease Unfunded Liabilities - Employee Benefits
	OTHER	21	22	23
79	School Generated Funds Expenses	1,234,603		
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	Provision for Contingencies	-	-	-
	Other Expenses Category Total	1,234,603	-	-
90	Total Expenses Category	1,223,726	-	-
91	Reconciliation Target Category		0	

Schedule 10ADJ - Adjustments for Compliance Purposes

		Plus: Amortization of Employee Future Benefits - Retirement Gratuity liability	Less: Retirement Gratuities Adj.	Less: Committed Sinking Fund Interest Earned.	Less: Committed Capital Projects Adj.
	OTHER	24	25	26	27
79	School Generated Funds Expenses				
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	Provision for Contingencies	-	-	-	-
	Other Expenses Category Total	-	-	-	-
90	Total Expenses Category	-	-	-	616,188
91	Reconciliation Target Category	0	0	0	616,188

Schedule 10ADJ - Adjustments for Compliance Purposes

		Less: ARO In-Year Expenses	Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
	INSTRUCTION	28	29	20	30
79	School Generated Funds Expenses		-1,234,603	1,234,603	0
78	Other Non-Operating Expenses	-	-	1,089,104	1,089,104
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	Provision for Contingencies		-	1,442,822	1,442,822
	Other Expenses Category Total	-	-1,234,603	3,766,529	2,531,926
90	Total Expenses Category	100,827	-1,940,741	109,989,146	108,048,405
91	Reconciliation Target Category				

Section 1A - Summary of Allocation

OPERATING ALLOCATION

General Operating Allocation (Prior to Capital Adjustment and Interest Portion)

1.1	Pupil Foundation Allocation	25,411,686
1.1.1	School Foundation Allocation	5,114,777
1.2	Special Education Allocation	12,472,326
1.3	Language Allocation	584,692
1.4	Supported School Allocation	2,887,247
1.5	Remote and Rural Allocation & Geographic Circumstances Top-up Allocations	6,277,301
1.5.1	Rural and Northern Education Allocation	406,749
1.6	Learning Opportunities Allocation	1,799,405
1.7	Continuing Education Allocation and Other Program	364,879
1.8	Cost Adjustment and Teacher Qualification Allocation	5,167,303
1.8.1	New Teacher Induction Program Allocation	90,561
1.8.2	ECE Q&E Allocation	282,473
1.8.3	Restraint Savings Allocation	-72,386
	<i>.....GSN regulation table. 2023-24 ,44.6 x \$10,000,000/6,161.38) x -1</i>	
1.9	Transportation Allocation	5,611,951
1.10	Administration and Governance Allocation	3,305,158
1.11	School Operations Allocation	7,502,179
1.12	Community Use of Schools Allocation	103,616
1.13	Declining Enrolment Adjustment	0
1.14	Indigenous Education Allocation	2,929,402
1.15	Mental Health and Well-Being Grant	902,743
1.16	Program Leadership Grant	991,969
1.17	Supports for Students Allocation	999,132
1.18	One-Time Realignment Mitigation Fund	0
1.19	Permanent Financing of NPF	696,825
1.20	General Operating Allocation (Prior to Capital Adjustment)	83,829,987
	<i>.....(Sum of items 1.1 to 1.19)</i>	
1.21	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1.20)	2,095,750
1.22.1	FDK - Portable Relocation and Leasing (Section 11, item 11.90.14.12)	0
1.22.2	Trustees' Association Fee	58,745
1.22.3	Capital Priorities MCP, Land, CC, CVRIS 20% Approved Operating Expenses	-
1.22.4	CVRIS 80% Approved Operating Expenses	-
1.25	Total Operating Allocation (Before Savings From Strike or Lock-Out)	81,792,982
	<i>...(item 1.20 less item 1.21 plus items 1.22.1 to 1.22.4)</i>	
	Deduct: Savings from strike or lock-out:	
1.26	Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.	-
	<i>... (Appendix M, item 4)</i>	
1.27	Expense approved by the Minister that is attributed to the withholding of services by employees or a lockout.	-
	<i>... (Appendix M, item 5.20)</i>	
1.30	Net Savings from Strike or Lock-Out	-
	<i>... (Appendix M, item 6)</i>	

Section 1A - Summary of Allocation

1.35 **Total Operating Allocation** 81,792,982
.....(Item 1.25 less item 1.30)

CAPITAL ALLOCATION

Capital Grants

1.60 Capital Grants - Non Land 13,462,385
...(Sch 3A, item 3.2 col. 1 to 8.2 + Sch 3.2-1 col. 8.2 + 8.3 + Sch 3.2-2 col. 8.2 + Sch 3.2-3 col. 8.2 + 8.3 + Sch 3.2-4 col. 8.2 + 8.3 + Sch 3.2-5 col. 8)

1.60.1 Capital Grants - Land -
...(Sch 3A, item 3.1 col. 1 to 8.2 + Sch 3.2-1 col. 8.1 + Sch 3.2-2 col. 8.1 + Sch 3.2-3 col. 8.1 + Sch 3.2-4 col. 8.1)

1.60.2 Capital Grants - ARO Abatement -
...(Sch 3A, item 1.3.2 col. 2 to 8)

1.61 Minor Tangible Capital Assets Capital Adjustment (Item 1.21) 2,095,750

1.62 Total School Renewal Allocation. (Schedule 5.1, item 2.3 col. 2) 2,106,581

1.62.2 Capital Grants - Temporary Accommodation (Schedule 5.1, item 2.5 col. 2) 0

1.63 Short Term Interest on Capital (Section 11, item 11.30.14) 201,936

1.64 Capital Debt Support Payments - Interest Portion (Section 12, item 12.66) 578,503

1.75 **Total Capital Allocation** 18,445,155
...(Sum of items 1.60 to 1.64)

1.80 **Total Allocation** 100,238,137
...(Sum of items 1.35 and 1.75)

ALLOCATION FLOWED TO REVENUE, DEFERRED REVENUE AND DEFERRED CAPITAL CONTRIBUTIONS

1.81 Amount Flowed to Revenue - Tax Revenues 13,815,416
.....(From Section 1B, item 1.43 flowed to Schedule 9, items 3.1, 3.3)

1.82 Amount Flowed to Revenue - Grants 50,291,200
.....(Item 1.35 + item 1.60.1 + item 1.60.2, less (item 1.81 + item 1.22.4 + Schedule 5.1 items 1.5 + 2.5.1 + 2.5.2, col. 2), flowed to Schedule 9, line 1.1)

1.82.1 Amount Flowed to Revenue - Federal Grants -
..... (Item 1.22.4, flowed to Schedule 9, line 5.4.1)

1.83 Amount Flowed to Revenue - Operating Allocation and ARO Abatement (excluding allocations flowed to deferred revenue) 64,106,616
.....(Sum of items 1.81 to 1.82.1)

1.84 Amount Flowed to Deferred Revenue (Schedule 5.1) 22,669,136
..... (Sum of Schedule 5.1, lines 1.5 and 2.7, col 2)

1.85 Amount Flowed to Deferred Capital Contributions (Schedule 5.3) 13,462,385
.....Item 1.60

1.86 **TOTAL ALLOCATION** 100,238,137
...(Sum of items 1.83, 1.84 and 1.85)

OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

1.90 General Operating Allocation Used in Compliance Calculation 83,829,987
.....(Item 1.20)

Deduct:

1.91 Net Savings from Strike or Lock-Out -
.....(Item 1.30)

1.92 **Total Operating Allocation to be Used in Compliance Calculation** 83,829,987
.....(Item 1.90 less item 1.91)