



July 4, 2024

# Special Board Meeting Package

**VIRTUAL MEETING**

KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

**SPECIAL BOARD MEETING #3**

Thursday, July 4, 2024 Directly following COTW	Virtual Meeting <i>(Google Link for internal use only)</i>
<b>AGENDA</b>	

- |    |   |                          |
|----|---|--------------------------|
| 1. | Call to Order   | Chair                    |
| 2. | Roll Call   | Exec Asst                |
| 3. | Declaration of Conflict of Interest   | Chair                    |
| 4. | Approval of Agenda for July 4, 2024   | Chair                    |
| 5. | Finance<br>5.01 Draft 2024-2025 Budget Estimates $\Delta$ <i>pages 3-31</i>                               | R. Findlay<br>N. Pearson |
| 6. | Capital Project Approval<br>6.01 Red Lake Madsen PS – Active Outdoor Learning $\Delta$ <i>pages 32,33</i> | S. Parker                |
| 7. | Adjournment   | Chair                    |

$\Delta$  indicates an attachment included in the meeting package



## Report to Board

**Subject:**

**Purpose:**      **Decision**                      **Information**                      **Discussion**

**Recommendation**

**Link to Strategic Plan**

**Background Information**

**Current Situation**

**Financial Implications: Yes      No**

**If yes, please briefly describe the financial implications**

**Appendices (Executive Summary, Powerpoints, Additional Documents etc.)**

# **Analysis of 2024-25 DRAFT Estimates**

## Background

KPDSB's strategic plan identifies key priorities for our schools and school board, and guides our planning and decision-making, including how we allocate our budget. Those priorities are the framework to guide the decisions that are made as we work towards an approved budget.

Funding for education is determined through a set of provincial benchmark costs for the major components of education operations, as well as the number of students. KPDSB staff collaborate to create a balanced budget that best supports the achievement and well-being of all students within the funding provided by the province.

The 2024-25 DRAFT budget reflects the vision outlined in KPDSB's Multi-Year Strategic Plan: *Achieving Dreams – Mind, Body, Spirit*. This budget is also a step forward in realizing the Mission laid out in the Multi-year Strategic Plan: Create meaningful learning experiences that engage each student through respectful, trusting relationships.

## Impact of Bill 124

Bill 124 will be mentioned numerous times throughout our budget analysis. Bill 124 capped salary increases for broader public sector workers at one per cent annually for three years beginning in September 2019. However, Bill 124 was found to be unconstitutional and was overturned in February 2024. The remedy for Bill 124 was to pay out retroactive pay increases for the three years in the 2023-24 year. This was done by KPDSB in June 2024 and the province fully paid for the increased expenses associated with Bill 124 in the 2023-24 year.

Bill 124 has also impacted new salary grids for staff that will impact on the 2024-25 year. Some salary increases have been specified for only some employee groups for the 2024-25 year. We budgeted accordingly and expect that the province will match any further salary increases that are still to be determined. In other words, we budgeted for increased salary expenses based on Ministry revenues that are reflected in the 2024-25 budget.

Included in the budget was \$116.4 million worth of expenses. The biggest chunk of spending will go toward instruction. For 2024-25, the board will spend \$81.4 million on salaries and benefits, a year-over-year increase of \$5.6 million. The significant increase is not due to higher staffing levels but is attributed to Bill 124 remedy payments and increased salary and benefit costs.

## 2024-25 Budget Variance Analysis

All dollar amounts referenced are in thousands (000) of Canadian dollars unless otherwise noted.

The 2024-25 Estimates resulted in a balanced budget for Ministry of Education compliance purposes. Since we have a balanced compliance budget, we do not require Ministry approval prior to Board approval.

The 2024-25 Estimates also show an in-year deficit of \$717 on a Public Sector Accounting Standards (PSAS) basis. The difference between PSAS deficit and the Compliance balanced budget is due to an adjustment for amortization of committed capital projects.

**Table 1** in APPENDIX A shows the calculation of the PSAS and Compliance surplus (deficit) for the 2024-25 Estimates, the 2023-24 Revised Estimates, and the 2022-23 Actuals.

## Revenues

Total revenues for 2024-25 are projected to increase by \$5,204 (4.7%) compared to the 2023-24 Revised Estimates. **Table 2** in *APPENDIX A* provides a breakdown by revenue category.

*Core Education (Core Ed)* funding increased by \$2,359 (3.3%) over the 2023-24 Revised Estimates. Most of the increase in Core Ed funding was due to higher salary benchmarks for some employee groups to recognize new salary grids. There was also \$108 for Professional Assessments that were added to Core Ed funding for 2024-25 that was funded through PPFs in 2023-24.

*Other Provincial Grants* increased by \$2,318 (62.8%). This increase was caused by salary benchmark increases (\$2,779) due to cumulative Bill 124 impacts on salary grids. However, this was offset by a decrease in Responsive Education Programs (REP) grants (formerly known as PPF grants) in the amount of \$443.

REP grants are additional funding outside the Core Ed for targeted investments to directly support students in the classroom with accountable, time-limited funding. We expect that more REP Grants will be announced after the budget has been approved, following past practice of this Ministry funding stream. For 2024-25, there are 25 known REPs totaling \$3,038. These REP allocations support Indigenous education, math, reading supports, special education, and student mental health and well-being as follows:

Indigenous Education	\$1,477
Math Strategy	671
Student Potential (Reading & De-Streaming Supports)	386
Special Education	146
Mental Health and Well-Being	111
Other REP Allocations (including experiential learning supports)	<u>247</u>
Total	\$3,038

*School Generated Funds* were increased by \$909 for 2024-25. This amount has no effect on the overall budget, as there is a matching amount in the operating expenses. These funds are generated by school fund-raising and are used for activities such as field trips.

*Federal Grants and Fees* for 2024-25 have increased by \$1,124 (12.3%) over 2023-24 Revised Estimates. The major reason for the variance is that funding generated through a partnership with Wauzhushk Onigum Nation (WON) and Jordan's Principle funding was placed in "Other" Revenue in the 2023-24 Revised Estimates (increase of \$1,874) and funding for Tuition Paying students is down \$785 compared to 2023-24 Revised Estimates. Projected enrolment for Tuition Paying students is down by 64.12 ADE (27.5 ADE in Elementary; 36.62 ADE in Secondary) compared to 2023-24 Revised Estimates. The reason for this is that more First Nation students from the North are staying in their home communities doing virtual learning.

The *Federal Grants and Fees* revenue totals \$10,251 for the 2024-25 Estimates. \$7,712 (75%) is generated by tuition-paying students from First Nation communities that attend KPDSB schools. Another \$2,274 (22%) is generated by Jordan's Principle funding (both direct and through First Nation partnerships) that pays for additional staff, including Elementary First Nation Grad Coaches (8), Jordan's Principle Case Manager, Language Preservation Lead, Community and

Cultural Liaison, First Nation Engagement and Wellness Coordinator, Elders and Knowledge Keepers, and Education Assistants (9).

*Other Fees and Revenues* have decreased by \$1,861 (50.5%) compared to the 2023-24 Revised Estimates. This decrease was due to a reallocation of WON funding from *Other Fees and Revenues* to *Federal Grants and Fees* revenue. Items in this line include Dryden Training Centre revenue, reimbursements for Secondments, and amounts from a Microsoft settlement that is being used to purchase laptops for students.

*Deferred Capital Contribution* is the amount taken into revenue to cover supported amortization on capital expenditures. The cash to purchase the assets has already been flowed to the board by the Ministry of Education.

## Operating Expenses

Total operating expenses are projected at \$116,433 in 2024-25, an increase of \$5,032 (4.7%) compared to 2023-24 Revised Estimates. **Table 3A** in *APPENDIX A* provides a breakdown by expense "*function*". Overall, wages increased 6.5 % over the 2023-24 Revised Estimates.

*Instruction* expenditures are up \$2,336 (3.1%) compared to 2023-24 Revised Estimates. The major reason is the Bill 124 increase in salaries and new salary grids for most employee groups (except for Teachers, which are found in the Provision for Labour Contingencies line below).

*Administration* expenditures are up \$608 (11.1%) compared to 2023-24 Revised Estimates. \$300 of the increase is due to wage increases as a result of Bill 124 remedies. Another \$295 of the variance increase is explained by the following: \$100 for an upgrade to the HR/Payroll software management system, \$100 increase for HR software licencing (Apply To Education/HR Downloads), \$25 increase for financial software licencing (Sparkrock 365), \$50 increase for contractual services for the Facility Services re-structuring, and \$30 increase for legal fees.

*Transportation* costs are up \$121 (1.75%) due to increased contract costs with bus operators for home to school transportation.

*Pupil Accommodation* costs are up \$985 (5.3%) compared to 2023-24 Revised Estimates. This increase resulted from Bill 124 salary increases and additional staffing in Facility Services due to re-structuring of the department. This includes the addition of a Service Quality Supervisor (SQSs) and a Data Officer (to manage the operating systems for all KPDSB facilities).

*Other* expenditures include salaries and benefits of Dryden Training Center (DTC) staff and Seconded Staff (\$410), DTC supplies and services (\$88), and an annual flow-through amount of \$697 for a School Board Trust that was set up by the Ministry many years ago.

Seconded staff are now limited to three-year terms. There are currently two seconded staff, including one teacher who is on secondment to the Ministry of Education. KPDSB has also seconded a Principal from Lakehead DSB to lead the Rapid Response Northern Support Team (RRNST). Due to staffing shortages in our schools, it is difficult to justify using KPDSB staff to fill positions outside of our own schools.

*Provision for Labour Contingencies* totals \$1,654. This reflects a 1.25% salary increase for Teachers (ETFO and OSSTF).

**Table 3B** in APPENDIX A shows a breakdown of operating expenses by “*object*”.

*Salaries and Benefits* are up by \$5,619 (7.4%). This amount includes the Provision for Labour Contingencies discussed earlier (\$1,654). Also included are the Bill 124 salary increases of 6.5% broken down as follows: 2021-22 0.75%; 2022-23 1.51%; 2023-24 4.24%. This does not include Teachers and School Administration (P/VP). The Teacher increases are found in the Labour Provision amount and School Administration (through OPC) has not yet settled on wage increases. The increase in this line also includes new positions in Facilities (2), Engagement Lead, and Transitions Teacher at Sioux North HS.

*ProfDev, Supplies, Services* have increased by \$306 (2.5%) over the 2023-24 Revised Estimates. Uniforms and safety footwear for CUPE staff (Maintenance and Custodial) account for most of this increase.

*Amortization of Capital Assets* increased by \$508 (5.7%) due to an increase in capital improvements and capital assets, which increases the annual amortization.

*Rental, Fees, Contract* expenditures are up \$337 (3%) compared to the 2023-24 Revised Estimates. This increase is due to the inflationary increase in contracts with bus operators for home to school transportation for students, a new HR/Payroll Management System, and software licencing.

*Other* expenditures are down \$1,494 (59.5%) compared to 2023-24 Revised Estimates. This is because the Provision for Labour Contingencies was included in *Other Expenses* in the 2023-24 Revised Estimates but was moved to the *Salaries & Benefits* line for the 2024-25 Estimates at the Ministry’s direction. This reallocation accounts for \$1,052 of the decrease in *Other Expenses*.

### **Capital Expenditures**

See **Table 4** in APPENDIX A for a complete list of the planned capital projects for 2024-25. Major capital expenditures for 2024-25 total approximately \$16,531. Highlights include a mechanical retrofit at Beaver Brae School (\$2,500), roof replacements at Ignace School (\$1,800) and Open Roads PS (\$1,200), Construction of Maintenance Building at Sioux North HS (\$1,709) and building retrofits at Golden Learning Centre (\$1,000) and Keewatin PS (\$1,500).

### **Budget Risks**

There are a variety of risks that could cause the Board to fail to achieve the results projected in the approved budget. The risks are similar each year. A summary of these risks and our strategies to mitigate these risks is in **Table 5** in APPENDIX A.



**APPENDIX A** (All dollar amounts are in thousands)

**Table 1**  
**Summary Statement of Operations**

	2024-25	2024-25	2023-24	2023-24	2022-23	2022-23
	Estimates	Estimates	Rev Est	Rev Est	Actuals	Actuals
	PSAS	Compliance	PSAS	Compliance	PSAS	Compliance
Total Revenue	115,692	113,549	110,488	109,254	108,926	106,833
Total Expenses	116,433	113,549	111,205	109,254	108,977	106,000
Annual Surplus (Deficit)	(741)	-	(717)	-	(51)	832
Opening Accum Surplus	39,444	35,620	39,444	35,620	37,548	35,808
Ending Accum Surplus	38,703	35,620	38,727	35,620	37,497	36,640

**Table 2**  
**Consolidated Revenues**

				2024-25 Est	2024-25 Est
				to 2023-24	to 2023-24
	2024-25	2023-24	2022-23	Rev Est	Rev Est
Revenue	Estimates	Rev Est	Actuals	\$	%
Core Education Funding	73,546	71,187	70,163	2,359	3.3%
Other Provincial Grants	6,010	3,692	4,259	2,318	62.8%
Local Taxation	14,012	14,012	13,731	-	0.0%
School Generated Funds	2,143	1,234	2,094	909	73.7%
Federal Grants and Fees	10,251	9,127	8,592	1,124	12.3%
Other School Bds' Revenue	160	163	216	(3)	-1.8%
Other Fees and Revenues	1,825	3,686	2,635	(1,861)	-50.5%
Deferred Capital Contrib'n	7,745	7,387	7,236	358	4.8%
<b>TOTAL REVENUE</b>	<b>115,692</b>	<b>110,488</b>	<b>108,926</b>	<b>5,204</b>	<b>4.7%</b>

**Table 3A**  
**Operating Expenses by Function**

				2024-25 Est to 2023-24	2024-25 Est to 2023-24
	2024-25	2023-24	2022-23	Rev Est	Rev Est
Expenses	Estimates	Rev Est	Actuals	\$	%
Instruction	78,323	75,987	73,428	2,336	3.1%
Administration	6,077	5,469	5,861	608	11.1%
Transportation	7,333	7,212	6,719	121	1.7%
Pupil Accommodation	19,633	18,648	18,686	985	5.3%
School Generated Funds	2,143	1,235	2,185	908	73.5%
Other Expenses	1,271	1,196	2,098	75	6.3%
Prov for Labour Contingencies	1,654	1,458	-	196	13.4%
<b>TOTAL EXPENSES</b>	<b>116,433</b>	<b>111,205</b>	<b>108,977</b>	<b>5,032</b>	<b>4.7%</b>

**Table 3B**  
**Operating Expenses by Object**

				2024-25 Est to 2023-24	2024-25 Est to 2023-24
	2024-25	2023-24	2022-23	Rev Est	Rev Est
Expenses	Estimates	Rev Est	Actuals	\$	%
Salaries & Benefits	81,362	75,743	72,101	5,619	7.4%
ProfDev, Supplies, Services	12,601	12,295	9,902	306	2.5%
Amort'n of Capital Assets	9,347	8,839	7,966	508	5.7%
Interest Charges on Capital	528	576	709	(48)	-8.4%
Rental, Fees, Contracts	11,580	11,244	9,504	337	3.0%
Other Expenses	1,016	2,510	4,382	(1,494)	-59.5%
<b>TOTAL EXPENSES</b>	<b>116,433</b>	<b>111,205</b>	<b>104,563</b>	<b>5,228</b>	<b>4.7%</b>

**Table 4**  
**2023-24 Capital Project Estimates**

School	Description	Amount	
Beaver Brae SS	Mechanical Retrofit	2,500	School Condition Improvement (SCI)
Beaver Brae SS	Outdoor Learning	400	School Renewal (SR)
Crolancia SS	Teacherages	700	Accum Oper Surplus
Crolancia SS	Civil Drainage & Playground	500	School Renewal (SR)
Crolancia SS	Mechanical Retrofit	303	Accum Oper Surplus
Dryden HS	Interior Finishes Upgrades	750	School Renewal (SR)
Dryden HS	Roof Replacement	382	School Condition Improvement (SCI)
Golden LC	Bldg Envelope Retrofit/Window Repl	1,000	School Condition Improvement (SCI)
Ignace SS	Roof Replacement	1,800	School Condition Improvement (SCI)
Keewatin	Building Envelope Retrofit	1,500	School Condition Improvement (SCI)
King George	Window Replacement	300	School Condition Improvement (SCI)
Lillian Berg	HVAC Retrofit	774	School Condition Improvement (SCI)
Open Roads	Roof Replacement	1,200	School Condition Improvement (SCI)
Red Lake DHS	Field reconstruction	750	School Renewal (SR)
Savant Lake	Replacement of school - final works	750	Capital Grant
Sioux Narrows	Civil Siteworks	250	School Renewal (SR)
Sioux North HS	Capital Constrtuction-Maintenance Bldg	1,709	Accum Oper Surplus
System	Sub metering & energy dashboard	350	School Renewal (SR)
System	Feasibility Studies / BCA's	263	School Renewal (SR)
Upsala	Roof Replacement	350	School Condition Improvement (SCI)
Total		16,531	

**Table 5**  
**Budget Risks and Mitigation Strategies**

Description of Risk Element	Probability of Risk Occurring	Mitigation Strategies Employed
Actual enrolment is less than projected, causing reduction in grant or tuition revenues.	Moderate	- conservative estimates used in budget - staff cannot be decreased once hired. This could put pressure if the enrolment is less than projected.
Unexpected cost pressures (e.g., utility rates, salary settlements, benefit costs) cause expenses to exceed budget	Moderate	- access Reserves - Reallocate budget lines in-year to cover unexpected costs - Ministry recognition of in-year costs
Expense items overlooked in budget preparation	Low	- budgets are developed by those responsible for the activity and subject to multiple reviews
Interest rates higher or lower than projected	Moderate	- long term liabilities financed at fixed rates - somewhat conservative estimates for both investments and short-term borrowing
Staff responsible for budget centres overspend the approved budget	Moderate	- monthly variance reports are provided to the staff and Finance monitors all budgets on a regular basis
Catastrophic events requiring substantial funds to address (e.g., property damage due to fire or weather)	Low	- insurance is carried for all major types of losses (property, liability, crime, auto, cyber, etc.)
Capital project costs exceed budget projections	Moderate	- capital projects are tendered to ensure competitive, fixed price - change orders require approval in accordance with authorization limits - redesign and/or retender as needed - highly regulated by Ministry of Education
Ministry fails to provide funding to support the programs and activities it mandates	Moderate	- lobbying efforts directly and through OPSBA to ensure provincial accountability
Revenues prove to be uncollectable (e.g., tuition fees and rent)	Low	- allowance made for doubtful accounts in prior year financial statements - collection efforts focused on large accounts

Catastrophic events would include the collapse of the roof of a school. In that type of circumstance, our OSBIE insurance has a deductible of \$25,000 per occurrence.

# Compliance Report - Balanced In-Year Position Requirement

1	<b>Is the Board in a Multi-Year Recovery Plan?</b>		
	<i>(If board is in multi-year recovery plan then compliance report below does not apply.)</i>		
	<b>Balanced Budget Determination</b>		
2.1.1	In-year Revenues <i>.....Schedule 9, item 10.0 - item 4</i>	113,548,907	
2.1.2	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 13.8, col. 6</i>	0	
2.1.3	In-year Revenues for ARO <i>.....Schedule 3A item 1.3.2 col. 20 - col. 19 + Schedule 9 item 8.51</i>	0	
2.1	In-year Revenues for compliance purposes <i>.....Item 2.1.1 - item 2.1.2 - item 2.1.3</i>	113,548,907	
2.2	In-year Expenses for compliance purposes <i>.....Schedule 10ADJ, item 90, col. 30</i>	113,548,907	
2.3	In-year surplus (deficit) for compliance purposes <i>.....Item 2.1 - item 2.2</i>	0	
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.		COMPLIANT / CONFORME
	<b>Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))</b>		
	<b>Consecutive In-Year Deficits</b>		
3.1	In-year surplus/(deficit) for compliance purposes from 2022-23 <i>.....2022-2023 Financial Statements, Compliance Report item 1.3</i>	832,378	
3.2	In-year surplus/(deficit) for compliance purposes from 2023-24 <i>.....2023-2024 Revised Estimates, Compliance Report item 1.3, please update to current projected in-year position</i>	0	
3	Does board have in-year deficits for 3 consecutive years? (Note 1) <i>.....If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"</i>		No / Non
	<b>Maximum Allowable Deficit</b>		
4.1	Operating allocation to be used in compliance calculation <i>.....Section 1A, item 7</i>	85,670,524	
4.2	1% of operating allocation	856,705	
4.3	Prior year accumulated surplus available for compliance <i>.....Schedule 5, item 3, col. 1</i>	35,619,761	
4.4	Maximum allowable amount of in-year deficit <i>.....Lesser of item 4.2 and item 4.3</i>	856,705	
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)		No / Non
	<b>In-Year Deficit Elimination Plan (IYDEP) Requirement</b>		
5.1	Is an IYDEP required? (Note 2)		No / Non
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)		N/A
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)		N/A
	<b>Minister Approval Requirement</b>		
6	Is Minister approval required? <i>.....If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required</i>		No / Non

## Compliance Report - Balanced In-Year Position Requirement

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

### Determination of In-Year Position Compliance Status

8 In-Year Position Compliance Status

COMPLIANT /  
CONFORME

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

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

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

Note 2: In Estimates and Revised Estimates Cycles, if the school board reports an in-year deficit at item 2.3, and both item 3 and item 4 are "No / Non", then the IYDEP requirements must be met to be compliant. In Financial Statements cycle, the IYDEP is not required.

Note 3: If an IYDEP is required, and the school board did not report an in-year deficit in the prior school year, the IYDEP (New Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within two fiscal years. If an IYDEP is required and the school board reported an in-year deficit in the prior school year, the IYDEP (Updated Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within one fiscal year.

Note 4: In Estimates, item 7 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 7 is loaded from current year Estimates cycle's Compliance Report item 7 unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 7 is loaded from current year Revised Estimates cycle's Compliance Report item 7.

## Schedule 9 - Revenues

<b>PROVINCIAL GRANTS - CORE EDUCATION FUNDING</b>		
1.1	Legislative Grants - Current Year	52,142,828
1.2	Legislative Grants - Amounts from Deferred Revenue	21,403,561
<b>1</b>	<b>Provincial Grants - Core Education Funding</b>	<b>73,546,389</b>
<b>PROVINCIAL GRANTS - OTHER</b>		
2.1	Other EDU Grants - Amounts from Deferred Revenue	3,037,500
2.7	Forecasted 2024-25 benchmark increases due to cumulative Bill 124 impact	2,779,156
	Specify other grants for operating:	
2.8.1		
2.8.2		
2.8.3		
2.8.4		
2.8.5		
2.8.6		
<b>2.9</b>	<b>Provincial Grants - Other EDU</b>	<b>5,816,656</b>
<b>Grants from Other Ministries and Other Government Reporting Entities (GRE)</b>		
2.10	Provincial Employment Assistance Programs	
2.11	Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL	
2.12.1	MLTSD Grant - Literacy and Basic Skills	
2.12.2	MLTSD Grant - OYAP	193,071
2.12.3	MLTSD Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LM	
2.13.1	MPBSD - In-Kind Grant - PPE/CSE/HEPA	
2.13.2	MPBSD - In-Kind Grant - PPE/CSE/HEPA - Amounts from Deferred Revenue	-
2.14.1	In-Kind Grant - Rapid Antigen Test Kits	
2.14.2	In-Kind Grant - Rapid Antigen Test Kits - Amounts from Deferred Revenue	-
2.50	Grants from Other Ministries - Amounts from Deferred Revenue	-
	Specify other grants from other ministries:	
2.51.1		
2.51.2		
2.80	Grants from Other GRE - Amounts from Deferred Revenue	-
	Specify other grants from other government reporting entities (GRE):	
2.81.1		
2.81.2		
<b>2.89</b>	<b>Grants from Other Ministries and Other Government Reporting Entities (GRE)</b>	<b>193,071</b>
2.90	Grant Accrual Re. 2025 Accrued Tax Adjustment	-
	Prior years' grant adjustments (specify):	
2.91.1		
2.91.2		
<b>2.91</b>	<b>Grant Adjustments</b>	<b>-</b>
<b>2</b>	<b>Provincial Grants - Other</b>	<b>6,009,727</b>
<b>Education Property Tax</b>		
3.1	Tax Revenue from Municipalities	9,197,380
3.2	Tax Revenue from Unorganized Territories	4,814,331

## Schedule 9 - Revenues

3.3	Tax Revenue Adjustment	0	
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2025 Amounts	-	
<b>3</b>	<b>Education Property Tax</b>		<b>14,011,711</b>
<b>SCHOOL GENERATED FUNDS</b>			
4.1	Elementary School Generated Funds and Other Revenues	807,312	
4.2	Secondary School Generated Funds and Other Revenues	1,335,655	
4.3	School Generated Funds - Amounts from Deferred Revenue	-	
<b>4</b>	<b>School Generated Funds Revenues</b>		<b>2,142,967</b>
<b>FEDERAL GRANTS &amp; FEES</b>			
5.1	Fees - Day School	7,712,096	
5.2	Transportation Recoveries - Federal	-	
5.3	Employment Assistance	-	
5.4	Language Instruction for Newcomers to Canada (LINC)	-	
5.5	Federal revenue - CVRIS 80% approved operating expenses	-	
5.20	Federal Government - Amounts from Deferred Revenue	-	
	Specify other:		
5.90.1	WON & FNIH Jordan's Principle	2,274,035	
5.90.2	Lac Seul	265,118	
<b>5</b>	<b>Federal Grants and Fees</b>		<b>10,251,249</b>
<b>INVESTMENT INCOME</b>			
6.1	Interest income	-	
6.2	Interest on Sinking Fund Assets	-	
<b>6</b>	<b>Investment Income</b>		<b>-</b>
<b>OTHER FEES &amp; REVENUES FROM SCHOOL BOARDS</b>			
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:		
7.90.1	ISNC	160,000	
7.90.2		-	
<b>7</b>	<b>Total Other Fees and Revenues from School Boards</b>		<b>160,000</b>
<b>FEES &amp; REVENUES FROM OTHER SOURCES</b>			
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 - Amounts 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	632,254	
8.8	Rental Revenue from Community Use	-	



## Schedule 9 - Revenues

8.9	Rental Revenue - Other	
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	Other Third Party - Amounts from Deferred Revenue	0
8.16	Education Development Charge - Amounts from Deferred Revenues	-
8.17	Fees for Extended Day Program related to Early Learning	
8.18.1	Net Gain on Disposal of Tangible Capital Assets	-
8.18.2	Net Gain on Disposal of Purchased Intangibles	-
8.19	Revenue related to benefit plan reserves	
	Other Grants - Non-GREs (specify):	
8.30.1		
8.30.2		
	Specify other:	
8.40.1	Microsoft Settlement	295,000
8.40.2	Facilities Rebates	150,000
8.40.3	Seconded Staff Recovery & Other Services	607,273
8.40.4	DRTC	140,125
8.40.5		
8.40.6		
8.40.7		
8.40.8		
8.40.9		
8.40.10		
8.40.11		
8.40.12		
8.40.13		
8.40.14		
8.40.15		
8.50	Revenue Recovery on Land Disposal	-
	- (Schedule 5.6, item 1.4, Col. 3 - Sch 5.5, Col. 6.1, Total Land Projects)	
8.51	Revenue Recovery on Asset Retirement Obligation	
8.60	Realized gains attributable to foreign exchange	
8.61	Realized gains attributable to derivatives	
8.62	Realized gains attributable to portfolio investments	
<b>8</b>	<b>Fees and Revenues from Other Sources</b>	<b>1,824,652</b>
	<b>DEFERRED CAPITAL CONTRIBUTIONS</b>	
9.1	Amortization of Deferred Capital Contributions	7,745,179
9.2	DCC Revenue on Disposal of Non-pooled and Unrestricted Assets	
9.3	DCC Revenue Related to the Loss on Disposal of Restricted Assets	
<b>9</b>	<b>Deferred Capital Contributions</b>	<b>7,745,179</b>
<b>10.0</b>	<b>Revenue Categories</b>	<b>115,691,874</b>

## Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
	<b>INSTRUCTION</b>	02	03	04	05	07
51	Classroom Teachers	35,137,026	4,816,432		142,484	
52	Supply Staff	1,630,445	186,741			
53.1	Teacher Assistants	6,307,171	1,949,219			
53.2	Early Childhood Educator	994,615	312,521			
55	Textbooks and Supplies				3,660,634	
54	Computers				1,129,484	-
56	Professionals Paraprofessionals and Technicians	4,136,504	924,434		73,590	
57	Library and Guidance	1,546,233	301,005		-	
58	Staff Develop.	203,535	13,444	664,255		
67	Department Heads	-	-			
61	Principals and VPs	3,738,939	630,456	50,000	67,000	
62	School Office	1,552,450	468,603	-	210,202	-
59	Coordinators and Consultants	3,066,362	429,380	-	182,557	
63	Continuing Education	325,184	80,736	5,000	24,850	-
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					
	<b>Total Instruction Expenses</b>	<b>58,638,464</b>	<b>10,112,971</b>	<b>719,255</b>	<b>5,490,801</b>	<b>-</b>
	<b>ADMINISTRATION</b>					
64	Trustees	87,560	4,549	50,000	20,000	
65	Directors and Supervisory Officers	869,993	134,879	76,450	39,797	
66	Board Administration	2,095,386	573,145	53,650	538,568	-
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					
	<b>Total Administration Expenses</b>	<b>3,052,939</b>	<b>712,573</b>	<b>180,100</b>	<b>598,365</b>	<b>-</b>
	<b>TRANSPORTATION</b>					
68	Pupil Transportation	259,208	68,386	38,522	18,723	-
69	Transportation - Provincial Schools	-	-	-	-	
74	Transp. - 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					
	<b>Total Transportation Expenses</b>	<b>259,208</b>	<b>68,386</b>	<b>38,522</b>	<b>18,723</b>	<b>-</b>
	<b>PUPIL ACCOMMODATION</b>					
70	School Operations and Maintenance	5,042,242	1,335,273	30,300	3,293,642	-
71	School Renewal Expense				-	527,578
77	Other Pupil Accommodation				-	-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO					
	<b>Total Pupil Accommodation Expenses</b>	<b>5,042,242</b>	<b>1,335,273</b>	<b>30,300</b>	<b>3,293,642</b>	<b>527,578</b>

## Schedule 10 - Expenses

		Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
	<b>INSTRUCTION</b>	08	09	10	11
51	Classroom Teachers	-	-		
52	Supply Staff				
53.1	Teacher Assistants				
53.2	Early Childhood Educator				
55	Textbooks and Supplies	-	1,672,233	46,500	
54	Computers	-	-		
56	Professionals Paraprofessionals and Technicians	-	458,900	-	
57	Library and Guidance		-	-	
58	Staff Develop.			-	
67	Department Heads				
61	Principals and VPs			-	
62	School Office	-	38,000		
59	Coordinators and Consultants	-	-	100,195	-
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			-	
	<b>Total Instruction Expenses</b>	-	<b>2,316,133</b>	<b>146,695</b>	-
	<b>ADMINISTRATION</b>				
64	Trustees			-	
65	Directors and Supervisory Officers			14,000	-
66	Board Administration	195,000	1,027,000	148,095	-
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			-	
	<b>Total Administration Expenses</b>	<b>195,000</b>	<b>1,027,000</b>	<b>162,095</b>	-
	<b>TRANSPORTATION</b>				
68	Pupil Transportation	13,137	6,934,814	-	-
69	Transportation - Provincial Schools	-	-	-	-
74	Transp. - 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			-	
	<b>Total Transportation Expenses</b>	<b>13,137</b>	<b>6,934,814</b>	-	-
	<b>PUPIL ACCOMMODATION</b>				
70	School Operations and Maintenance	-	1,094,250	9,821	
71	School Renewal Expense		-	-	
77	Other Pupil Accommodation	-	-	-	
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO			-	
	<b>Total Pupil Accommodation Expenses</b>	-	<b>1,094,250</b>	<b>9,821</b>	

## 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
	<b>INSTRUCTION</b>	12	13	14	20
51	Classroom Teachers				40,095,942
52	Supply Staff				1,817,186
53.1	Teacher Assistants				8,256,390
53.2	Early Childhood Educator				1,307,136
55	Textbooks and Supplies				5,379,367
54	Computers				1,129,484
56	Professionals Paraprofessionals and Technicians				5,593,428
57	Library and Guidance				1,847,238
58	Staff Develop.				881,234
67	Department Heads				-
61	Principals and VPs				4,486,395
62	School Office				2,269,255
59	Coordinators and Consultants				3,778,494
63	Continuing Education				582,770
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	898,238	-	-	898,238
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-		-
	<b>Total Instruction Expenses</b>	<b>898,238</b>	<b>-</b>	<b>-</b>	<b>78,322,557</b>
	<b>ADMINISTRATION</b>				
64	Trustees				162,109
65	Directors and Supervisory Officers				1,135,119
66	Board Administration				4,630,844
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	148,994	-	-	148,994
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-		-
	<b>Total Administration Expenses</b>	<b>148,994</b>	<b>-</b>	<b>-</b>	<b>6,077,066</b>
	<b>TRANSPORTATION</b>				
68	Pupil Transportation				7,332,790
69	Transportation - Provincial Schools				-
74	Transp. - 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	-	-		-
	<b>Total Transportation Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,332,790</b>
	<b>PUPIL ACCOMMODATION</b>				
70	School Operations and Maintenance				10,805,528
71	School Renewal Expense				527,578
77	Other Pupil Accommodation				-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	8,202,853	96,713	-	8,299,566
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO	-	-		-
	<b>Total Pupil Accommodation Expenses</b>	<b>8,202,853</b>	<b>96,713</b>	<b>-</b>	<b>19,632,672</b>

## Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital
	<b>OTHER</b>	02	03	04	05	07
79	School Generated Funds Expenses				2,142,967	
78	Other Non-Operating Expenses	413,772	71,775	165	88,382	
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO					
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO					
80.2	Labour Provision	1,452,909	201,035			
80	Provision for Contingencies					
	<b>Other Expenses Category Total</b>	<b>1,866,681</b>	<b>272,810</b>	<b>165</b>	<b>2,231,349</b>	
<b>90</b>	<b>Total Expenses Category</b>	<b>68,859,534</b>	<b>12,502,013</b>	<b>968,342</b>	<b>11,632,880</b>	<b>527,578</b>

## Schedule 10 - Expenses

		Rental Expense	Fees and Contract Services	Other Expenses	Transfer to Other Boards
	<b>OTHER</b>	08	09	10	11
79	School Generated Funds Expenses				
78	Other Non-Operating Expenses		-	697,147	-
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			-	
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			-	
80.2	Labour Provision				
80	Provision for Contingencies			-	
	<b>Other Expenses Category Total</b>		-	<b>697,147</b>	-
<b>90</b>	<b>Total Expenses Category</b>	<b>208,137</b>	<b>11,372,197</b>	<b>1,015,758</b>	-

## 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
	<b>OTHER</b>	12	13	14	20
79	School Generated Funds Expenses				2,142,967
78	Other Non-Operating Expenses			-	1,271,241
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-	-
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-		-
80.2	Labour Provision				1,653,944
80	Provision for Contingencies				-
	<b>Other Expenses Category Total</b>	-	-	-	<b>5,068,152</b>
<b>90</b>	<b>Total Expenses Category</b>	<b>9,250,085</b>	<b>96,713</b>	-	<b>116,433,237</b>

## 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
	<b>INSTRUCTION</b>	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			
	<b>Total Instruction Expenses</b>	-	-	-
	<b>ADMINISTRATION</b>			
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			
	<b>Total Administration Expenses</b>	-	-	-
	<b>TRANSPORTATION</b>			
68	Pupil Transportation	-	-	-
69	Transportation - Provincial Schools	-	-	-
74	Transp. - 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			
	<b>Total Transportation Expenses</b>	-	-	-
	<b>PUPIL ACCOMMODATION</b>			
70	School Operations and Maintenance	-	-	-
71	School Renewal Expense	-11,336	-	-
77	Other Pupil Accommodation	-	-	-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO			
	<b>Total Pupil Accommodation Expenses</b>	-11,336	-	-



## Schedule 10ADJ - Adjustments for Compliance Purposes

		Plus: Amortization of Employee Future Benefits - Retirement Gratuity liability	Less: Employee Future Benefits Adj.	Less: Committed Sinking Fund Interest Earned Adj.	Less: Committed Capital Projects Adj.
	<b>INSTRUCTION</b>	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				
	<b>Total Instruction Expenses</b>	-	-	-	-
	<b>ADMINISTRATION</b>				
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				
	<b>Total Administration Expenses</b>	-	-	-	-
	<b>TRANSPORTATION</b>				
68	Pupil Transportation	-	-		
69	Transportation - Provincial Schools	-	-		
74	Transp. - 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				
	<b>Total Transportation Expenses</b>	-	-	-	-
	<b>PUPIL ACCOMMODATION</b>				
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			-	655,986
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO				
	<b>Total Pupil Accommodation Expenses</b>	-	-	-	655,986

## Schedule 10ADJ - Adjustments for Compliance Purposes

		Less: ARO In-Year Expenses	Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
	<b>INSTRUCTION</b>	28	29	20	30
51	Classroom Teachers		-	40,095,942	40,095,942
52	Supply Staff		-	1,817,186	1,817,186
53.1	Teacher Assistants		-	8,256,390	8,256,390
53.2	Early Childhood Educator		-	1,307,136	1,307,136
55	Textbooks and Supplies		-	5,379,367	5,379,367
54	Computers		-	1,129,484	1,129,484
56	Professionals Paraprofessionals and Technicians		-	5,593,428	5,593,428
57	Library and Guidance		-	1,847,238	1,847,238
58	Staff Develop.		-	881,234	881,234
67	Department Heads		-	-	-
61	Principals and VPs		-	4,486,395	4,486,395
62	School Office		-	2,269,255	2,269,255
59	Coordinators and Consultants		-	3,778,494	3,778,494
63	Continuing Education		-	582,770	582,770
72	Instr. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	898,238	898,238
72.1	Instruction - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	<b>Total Instruction Expenses</b>	-	-	<b>78,322,557</b>	<b>78,322,557</b>
	<b>ADMINISTRATION</b>				
64	Trustees		-	162,109	162,109
65	Directors and Supervisory Officers		-	1,135,119	1,135,119
66	Board Administration		-	4,630,844	4,630,844
73	Admin - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	148,994	148,994
73.1	Admin - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	<b>Total Administration Expenses</b>	-	-	<b>6,077,066</b>	<b>6,077,066</b>
	<b>TRANSPORTATION</b>				
68	Pupil Transportation		-	7,332,790	7,332,790
69	Transportation - Provincial Schools		-	-	-
74	Transp. - 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	-	-	-	-
	<b>Total Transportation Expenses</b>	-	-	<b>7,332,790</b>	<b>7,332,790</b>
	<b>PUPIL ACCOMMODATION</b>				
70	School Operations and Maintenance		-	10,805,528	10,805,528
71	School Renewal Expense		11,336	527,578	538,914
77	Other Pupil Accommodation		-	-	-
75	PA. - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	96,713	-752,699	8,299,566	7,546,867
75.1	Pupil Accommodation - Loss on disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
	<b>Total Pupil Accommodation Expenses</b>	<b>96,713</b>	<b>-741,363</b>	<b>19,632,672</b>	<b>18,891,309</b>

## 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
	<b>OTHER</b>	21	22	23
79	School Generated Funds Expenses	2,142,967		
78	Other Non-Operating Expenses	-	-	-
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO			
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO			
80.2	Labour Provision			
80	Provision for Contingencies	-	-	-
	<b>Other Expenses Category Total</b>	<b>2,142,967</b>	-	-
<b>90</b>	<b>Total Expenses Category</b>	<b>2,131,631</b>	-	-
<b>91</b>	<b>Reconciliation Target Category</b>		<b>0</b>	

## Schedule 10ADJ - Adjustments for Compliance Purposes

		Plus: Amortization of Employee Future Benefits - Retirement Gratuity liability	Less: Employee Future Benefits Adj.	Less: Committed Sinking Fund Interest Earned Adj.	Less: Committed Capital Projects Adj.
	<b>OTHER</b>	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				
80.2	Labour Provision				
80	Provision for Contingencies	-	-		
	<b>Other Expenses Category Total</b>	-	-	-	-
<b>90</b>	<b>Total Expenses Category</b>	-	-	-	<b>655,986</b>
<b>91</b>	<b>Reconciliation Target Category</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>655,986</b>

## Schedule 10ADJ - Adjustments for Compliance Purposes

		Less: ARO In-Year Expenses	Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
	<b>INSTRUCTION</b>	28	29	20	30
79	School Generated Funds Expenses		-2,142,967	2,142,967	0
78	Other Non-Operating Expenses	-	-	1,271,241	1,271,241
76	Other - Amortization and Write Downs of TCA, ARO, PI and Accretion on ARO	-	-	-	-
76.1	Other - Loss on Disposal of TCA, Assets Held for Sale, PI and ARO	-	-	-	-
80.2	Labour Provision			1,653,944	1,653,944
80	Provision for Contingencies		-	-	-
	<b>Other Expenses Category Total</b>	-	<b>-2,142,967</b>	<b>5,068,152</b>	<b>2,925,185</b>
<b>90</b>	<b>Total Expenses Category</b>	<b>96,713</b>	<b>-2,884,330</b>	<b>116,433,237</b>	<b>113,548,907</b>
<b>91</b>	<b>Reconciliation Target Category</b>				

## Section 1A - Summary of Allocations

### OPERATING ALLOCATION

<b>General Operating Allocation (Prior to Capital Adjustment and Interest Portion)</b>		
1.1	Classroom Staffing Fund (CSF)	35,544,182
1.2	Learning Resources Fund (LRF)	18,260,718
1.3	Special Education Fund (SEF)	13,459,236
1.4	School Facilities Fund (excluding School Renewal Allocation)	8,959,864
1.5	Student Transportation Fund (STF)	5,768,901
1.6	School Board Administration Fund (SBAF)	3,677,623
<hr/>		
<b>1</b>	<b>General Operating Allocation (Prior to Capital Adjustment)</b>	<b>85,670,524</b>
	<i>.....Sum of items 1.1 to 1.6</i>	
2.1	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1)	2,141,763
2.2	Debt Charges Allocation (Section 8, item 8B)	696,825
2.3	Interest on Capital Debt Allocation (Section 8, item 8A)	699,836
2.4	FDK - Portable Relocation and Leasing	0
	<i>.....Schedule 3.5, item 5, flowed to Schedule 3A, item 1.3, col. 1</i>	
2.5	Capital Priorities MCP, Land, CC, CVRIS 20% Approved Operating Expenses	-
	<i>.....Schedules 3.2-1, 3.2-2 and 3.2-3, col. 10, and schedule 3A item 1.3, columns 2 + 3 + 4 + 8.2</i>	
2.6	CVRIS 80% Approved Operating Expenses	-
	<i>.....Schedule 3A item 1.3, column 8.1</i>	
<hr/>		
<b>2</b>	<b>Total Operating Allocation (Before Savings From Strike or Lock-Out)</b>	<b>84,925,422</b>
	<i>.....item 1 less item 2.1 plus items 2.2 to 2.6</i>	
 <b>Deduct: Savings from strike or lock-out:</b>		
3.1	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>	
3.2	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>	
<hr/>		
3.3	Net Savings from Strike or Lock-Out	-
	<i>.....Appendix M, item 6</i>	
<hr/>		
<b>3</b>	<b>Total Operating Allocation</b>	<b>84,925,422</b>
	<i>.....Item 2 less item 3.3</i>	

## Section 1A - Summary of Allocations

### CAPITAL ALLOCATION

<b>Capital Grants</b>		
4.1	Capital Grants - Non Land	10,555,622
	<i>.....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. 8.2</i>	
4.2	Capital Grants - Land	-
	<i>.....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</i>	
4.3	Capital Grants - ARO Abatement	-
	<i>.....Sch 3A, item 1.3.2 col. 2 to 8</i>	
4.4	Minor Tangible Capital Assets Capital Adjustment (Item 2.1)	2,141,763
4.5	School Renewal Allocation	1,978,771
	<i>.....Section 5, item 5B</i>	
4.6	Capital Grants - Temporary Accommodation	143,495
	<i>.....Funding regulation table, 2024-25</i>	
<b>4</b>	<b>Total Capital Allocation</b>	<b>14,819,651</b>
	<i>.....Sum of items 4.1 to 4.6</i>	
<b>5</b>	<b>Total Allocation</b>	<b>99,745,073</b>
	<i>.....Sum of items 3 and 4</i>	

### ALLOCATION FLOWED TO REVENUE, DEFERRED REVENUE AND DEFERRED CAPITAL CONTRIBUTIONS

6.1.1	Amount Flowed to Revenue - Tax Revenues	14,011,711
	<i>.....Section 1B, item 4.4</i>	
6.1.2	Amount Flowed to Revenue - Grants	52,142,828
	<i>.....items 3 + 4.2 + 4.3, less (items 6.1.1 + 2.6 + Schedule 5.1 items 1 + 10.2 + 10.4, col. 2); flowed to Schedule 9, item 1.1</i>	
6.1.3	Amount Flowed to Revenue - Federal Grants	-
	<i>.....Item 2.6, flowed to Schedule 9, line 5.5</i>	
6.1	Total Amount Flowed to Revenue (excluding allocations flowed to deferred revenue)	66,154,539
	<i>.....Sum of items 6.1.1 to 6.1.3</i>	
6.2	Amount Flowed to Deferred Revenue (Schedule 5.1)	23,034,912
	<i>.....Sum of Schedule 5.1, items 1 + 10, col 2</i>	
6.3	Amount Flowed to Deferred Capital Contributions (Schedule 5.3)	10,555,622
	<i>.....Item 4.1</i>	
<b>6</b>	<b>TOTAL ALLOCATION</b>	<b>99,745,073</b>
	<i>.....Sum of items 6.1 to 6.3</i>	

### OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

7.1	General Operating Allocation Used in Compliance Calculation	85,670,524
	<i>.....Item 1</i>	
	<b>Deduct:</b>	
7.2	Net Savings from Strike or Lock-Out	-
	<i>.....Item 3.3</i>	
<b>7</b>	<b>Total Operating Allocation to be Used in Compliance Calculation</b>	<b>85,670,524</b>
	<i>.....(Item 7.1 less item 7.2)</i>	



## Report to Board

**Subject:**

**Purpose:**      **Decision**                      **Information**                      **Discussion**

**Recommendation**

**Link to Strategic Plan**

**Background Information**

**Current Situation**

**Financial Implications: Yes      No**

**If yes, please briefly describe the financial implications**

**Appendices (Executive Summary, Powerpoints, Additional Documents etc.)**



**Capital Project Report**  
**Red Lake Madsen PS – Active Outdoor Learning**

A summary of the design details are as follows:

- Removals
  - Existing concrete steps, railing and block retaining wall to be removed; removal of paving stone; asphalt path & concrete steps at the front of the school.
  - Clearing and grubbing at the rear of the site to improve sightlines and drainage
  - Removal and replacement of play equipment, learning elements and activity nodes throughout various playground areas to increase usability of site
- Improvements of perimeter of the school
  - New asphalt pathways leading to main entrance, various parking and pedestrian walkways as well as other playground areas to improve accessibility across site.
  - New catch basin and subdrain, and storm drains to ensure proper drainage at the front of the school.
  - Rear yard grading to ensure drainage away from the building and to new catch basin.
  - Landscape and planting at the front and perimeter of the site.
  - Block retaining wall at the north side of the school as well as subdrains behind wall for redirected drainage to allow playfield extended use throughout school year

The project budget is as follows:

Contract Price	\$ 2,294,300.00
Construction Contingency	<u>\$ 195,015.50</u>
Sub-total	\$ 2,489,315.50
Miscellaneous (Professional Fees, Permits, setup costs, etc.)	<u>\$ 161,650.30</u>
Sub-total	\$ 2,650,965.80
HST	<u>\$ 344,625.55</u>
Total Project Budget	\$ 2,995,591.36

Recommendation:

2.THAT the contract for Red Lake-Madsen Public School – Active Outdoor Learning capital project be awarded to M Builds (NWO) Limited Partnership for the sum of \$2,294,300.00 (Two million, Two Hundred Ninety-Four Thousand, Three Hundred dollars and zero cents) plus applicable taxes and the Administration be authorized to execute the contract.

Respectfully submitted by:  
Steve Parker, Assistant Manager of Facility  
Planning & Development