

## Certificate of Director of Education

### 2021-22 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, 2021 to August 31, 2022.

Keewatin-Patricia DSB on

June 30, 2021

Date



Signed by Director of Education

# Compliance Report

## Administration and Governance

Gross Expenses excluding internal audit	4,662,339
Other incomes	1,155,913
Net Expenses excluding internal audit	3,506,426
Funding allocation excluding internal audit	3,506,426
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 (Sch 9, line 10.0 - Sch 9, line 4.4)	98,930,234
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	98,930,234
1.3	In-year surplus/(deficit) for compliance purposes .....Item 1.1 - item 1.1.1 - Item 1.2	0
1.4	If item 1.3 is greater or equal to zero, board is in compliance. Otherwise, see calculation below.	COMPLIANT / CONFORME

## Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	80,152,824
1.6	1% of item 1.5	801,528
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	24,754,345
1.8	Lesser of item 1.6 and item 1.7	801,528
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFORME

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

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	801,528
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: School boards will need to seek ministry approval if line 1.9 of the Board Active Compliance Report indicates "Not Compliant". The Stabilization COVID-19 Support funding and the Supplemental COVID-19 Support funding will be calculated after the school boards' 2021-22 Estimates submission, and will be loaded by the ministry into Schedule 9.1, line 2.01 and line 2.02, respectively, of the FO Active version.

## Schedule 9 - Revenues

<b>1</b>	<b>PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS</b>		
1.1	Legislative Grants - Current Year		48,517,577
1.2	Legislative Grants - Amounts from Deferred Revenue		19,351,985
<b>1.3</b>	<b>Provincial Grants - Grants for Student Needs</b>		<b>67,869,562</b>
<b>2</b>	<b>PROVINCIAL GRANTS - OTHER</b>		
2.8	Other EDU Grants - Amounts from Deferred Revenue		2,883,628
2.8.1	Stabilization COVID-19 Support		0
2.8.2	Supplemental COVID-19 Support		0
	Specify other grants for operating:		
2.9			
2.10			
2.11			
2.12			
2.13			
2.14			
<b>2.15</b>	<b>Provincial Grants - Other EDU</b>		<b>2,883,628</b>
	<b>Grants from Other Ministries and Other Government Reporting Entities (GRE)</b>		
2.16	Provincial Employment Assistance Programs		
2.17	Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL		69,375
2.18	MCU Grant - Literacy and Basic Skills		
2.19	MCU Grant - OYAP		145,792
2.20	MCU Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LMDA		
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			
<b>2.27</b>	<b>Grants from Other Ministries and Other Government Reporting Entities (GRE)</b>		<b>215,167</b>
2.32	Grant Accrual Re. 2022 Accrued Tax Adjustment		-
	Prior years' grant adjustments (specify):		
2.33			
2.34			
<b>2.35</b>	<b>Grant Adjustments</b>		<b>-</b>
<b>2.40</b>	<b>Provincial Grants - Other</b>		<b>3,098,795</b>
<b>3</b>	<b>Local Taxation</b>		
3.1	Tax Revenue from Municipalities		9,174,008
3.2	Tax Revenue from Unorganized Territories		4,962,257
3.3	Tax Revenue Adjustment		0

## Schedule 9 - Revenues

3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2022 Amounts		
<b>3.5</b>	<b>Local Taxation</b>		<b>14,136,265</b>
<b>4</b>	<b>SCHOOL GENERATED FUNDS</b>		
4.1	Elementary Schools Generated Funds and Other Revenues	705,125	
4.2	Secondary Schools Generated Funds and Other Revenues	857,844	
4.3	Amounts from Deferred Revenue - Schools Generated Funds	-	
<b>4.4</b>	<b>School Generated Funds Revenues</b>		<b>1,562,969</b>
<b>5</b>	<b>FEDERAL GRANTS &amp; FEES</b>		
5.1	Fees - Day School	5,925,031	
5.2	Transportation Recoveries - Federal		
5.3	Employment Assistance		
5.4	Language Instruction for Newcomers to Canada (LINC)		
5.5	Amounts from Deferred Revenue - Federal Government		
	Specify other:		
5.6	NNEC	147,600	
5.7	Lac Seul	98,000	
<b>5.8</b>	<b>Federal Grants and Fees</b>		<b>6,170,631</b>
<b>6</b>	<b>INVESTMENT INCOME</b>		
6.1	Interest income		
6.2	Interest on Sinking Fund Assets		
<b>6.3</b>	<b>Investment Income</b>		<b>-</b>
<b>7</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:		
7.5	ISNC	130,000	
7.6			
<b>7.7</b>	<b>Total Other Fees and Revenues from School Boards</b>		<b>130,000</b>
<b>8</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 - 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	515,591	
8.8	Rental Revenue from Community Use		
8.9	Rental Revenue - Other		
8.10	Insurance Proceeds Other than Capital Appurtenances		

## Schedule 9 - Revenues

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	-	
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 Assets	-	
8.18.1	Revenue related to benefit plan reserves		
	Other Grants - Non-GREs (specify):		
8.19			
8.20			
	Specify other:		
8.21	DTC	63,250	
8.22	Secondments	618,939	
8.23	SCWI	92,820	
8.24	NWHU Navigator Instr Supplies	39,000	
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)		
<b>8.31</b>	<b>Fees and Revenues from Other Sources</b>		<b>1,329,600</b>
<b>9.0</b>	<b>DEFERRED CAPITAL CONTRIBUTIONS</b>		
9.1	Amortization of Deferred Capital Contributions		6,195,381
9.2	DCC on Disposal of Non-pooled and Unrestricted Assets		
9.3	DCC Related to the Loss on Disposal of Restricted Assets		
<b>10.0</b>	<b>Revenue Categories</b>		<b>100,493,203</b>

## Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital	Rental Expense
	<b>INSTRUCTION</b>	02	03	04	05	07	08
51	Classroom Teachers	34,268,359	4,639,702		96,010		-
52	Supply Staff	3,003,078	357,711				
53.1	Teacher Assistants	5,395,105	1,749,516				
53.2	Early Childhood Educator	839,652	264,739				
55	Textbooks and Supplies				2,468,531		-
54	Computers				804,006	-	-
56	Professionals Paraprofessionals and Technicians	2,409,476	531,614		67,980		-
57	Library and Guidance	1,404,222	298,009		-		
58	Staff Develop.	339,061	40,725	421,944			
67	Department Heads	135,496	10,839				
61	Principals and VPs	3,374,065	520,391	32,000	28,500		
62	School Office	1,393,218	419,506	5,050	179,134	-	-
59	Coordinators and Consultants	2,193,582	284,249	-	197,159		-
63	Continuing Education	263,768	63,034	3,000	41,350	-	-
72	Instruction - Amortization and Write Downs						
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale						
	<b>Total Instruction Expenses</b>	<b>55,019,082</b>	<b>9,180,035</b>	<b>461,994</b>	<b>3,882,670</b>	-	-
	<b>ADMINISTRATION</b>						
64	Trustees	87,612	4,449	50,000	22,450		
65	Directors and Supervisory Officers	828,567	120,367	71,650	41,300		
66	Board Administration	1,736,957	468,709	38,040	218,835	-	1,000
73	Admin - Amortization and Write Downs						
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale						
	<b>Total Administration Expenses</b>	<b>2,653,136</b>	<b>593,525</b>	<b>159,690</b>	<b>282,585</b>	-	<b>1,000</b>
	<b>TRANSPORTATION</b>						
68	Pupil Transportation	219,371	59,043	15,673	18,264	-	12,567
69	Transportation - Provincial Schools	-	-	-	-		-
74	Transportation - Amortization and Write Downs						
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale						
	<b>Total Transportation Expenses</b>	<b>219,371</b>	<b>59,043</b>	<b>15,673</b>	<b>18,264</b>	-	<b>12,567</b>
	<b>PUPIL ACCOMMODATION</b>						
70	School Operations and Maintenance	4,139,278	1,226,317	3,200	3,341,259	-	-
71	School Renewal Expense				-	715,653	
77	Other Pupil Accommodation				-	-	-
75	Pupil Accommodation - Amortization and Write Downs						
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale						
	<b>Total Pupil Accommodation Expenses</b>	<b>4,139,278</b>	<b>1,226,317</b>	<b>3,200</b>	<b>3,341,259</b>	<b>715,653</b>	-
	<b>OTHER</b>						
79	School Generated Funds Expenses				1,562,969		
78	Other Non-Operating Expenses	393,786	71,623	250	40,750		
76	Other - Amortization and Write Downs						
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale						
80	Provision for Contingencies						
	<b>Other Expenses Category Total</b>	<b>393,786</b>	<b>71,623</b>	<b>250</b>	<b>1,603,719</b>		
<b>90</b>	<b>Total Expenses Category</b>	<b>62,424,653</b>	<b>11,130,543</b>	<b>640,807</b>	<b>9,128,497</b>	<b>715,653</b>	<b>13,567</b>

## Schedule 10 - Expenses

		Fees and Contract Services	Other Expenses	Transfer to Other Boards	Amortization and Write Downs and Net Loss on Disposal	Total Expenses
	<b>INSTRUCTION</b>	09	10	11	12	13
51	Classroom Teachers	-				39,004,071
52	Supply Staff					3,360,789
53.1	Teacher Assistants					7,144,621
53.2	Early Childhood Educator					1,104,391
55	Textbooks and Supplies	973,506	13,900			3,455,937
54	Computers	-				804,006
56	Professionals Paraprofessionals and Technicians	406,638	-			3,415,708
57	Library and Guidance	-	-			1,702,231
58	Staff Develop.		-			801,730
67	Department Heads					146,335
61	Principals and VPs		-			3,954,956
62	School Office	8,000				2,004,908
59	Coordinators and Consultants	-	65,000	-		2,739,990
63	Continuing Education	112,000	-	-		483,152
72	Instruction - Amortization and Write Downs				969,873	969,873
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale				-	-
	<b>Total Instruction Expenses</b>	<b>1,500,144</b>	<b>78,900</b>	<b>-</b>	<b>969,873</b>	<b>71,092,698</b>
	<b>ADMINISTRATION</b>					
64	Trustees		-			164,511
65	Directors and Supervisory Officers		1,200	-		1,063,084
66	Board Administration	622,083	348,120	-		3,433,744
73	Admin - Amortization and Write Downs				465,438	465,438
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale				-	-
	<b>Total Administration Expenses</b>	<b>622,083</b>	<b>349,320</b>	<b>-</b>	<b>465,438</b>	<b>5,126,777</b>
	<b>TRANSPORTATION</b>					
68	Pupil Transportation	5,445,732	-	-		5,770,650
69	Transportation - Provincial Schools	-	-	-		-
74	Transportation - Amortization and Write Downs				-	-
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale				-	-
	<b>Total Transportation Expenses</b>	<b>5,445,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,770,650</b>
	<b>PUPIL ACCOMMODATION</b>					
70	School Operations and Maintenance	892,300	800			9,603,154
71	School Renewal Expense	-	-			715,653
77	Other Pupil Accommodation	-	-			-
75	Pupil Accommodation - Amortization and Write Downs				6,014,015	6,014,015
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				-	-
	<b>Total Pupil Accommodation Expenses</b>	<b>892,300</b>	<b>800</b>		<b>6,014,015</b>	<b>16,332,822</b>
	<b>OTHER</b>					
79	School Generated Funds Expenses					1,562,969
78	Other Non-Operating Expenses	-	697,325	-		1,203,734
76	Other - Amortization and Write Downs				-	-
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale				-	-
80	Provision for Contingencies		-			-
	<b>Other Expenses Category Total</b>	<b>-</b>	<b>697,325</b>	<b>-</b>	<b>-</b>	<b>2,766,703</b>
<b>90</b>	<b>Total Expenses Category</b>	<b>8,460,259</b>	<b>1,126,345</b>	<b>-</b>	<b>7,449,326</b>	<b>101,089,650</b>

## Schedule 10ADJ - Adjustment 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>	14	15	16
51	Classroom Teachers	-	12,500	-
52	Supply Staff	-	-	-
53.1	Teacher Assistants	-	2,000	-
53.2	Early Childhood Educator	-	1,000	-
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	-	2,000	-
62	School Office	-	-	-
59	Coordinators and Consultants	-	1,000	-
63	Continuing Education	-	-	-
72	Instruction - Amortization and Write Downs			
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale			
	<b>Total Instruction Expenses</b>	-	<b>18,500</b>	-
	<b>ADMINISTRATION</b>			
64	Trustees	-	-	-
65	Directors and Supervisory Officers	-	-	-
66	Board Administration	-	1,000	-
73	Admin - Amortization and Write Downs			
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale			
	<b>Total Administration Expenses</b>	-	<b>1,000</b>	-
	<b>TRANSPORTATION</b>			
68	Pupil Transportation	-	-	-
69	Transportation - Provincial Schools	-	-	-
74	Transportation - Amortization and Write Downs			
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale			
	<b>Total Transportation Expenses</b>	-	-	-
	<b>PUPIL ACCOMMODATION</b>			
70	School Operations and Maintenance	-	2,101	-
71	School Renewal Expense	-19,841	-	-
77	Other Pupil Accommodation	-	-	-
75	Pupil Accommodation - Amortization and Write Downs			
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale			
	<b>Total Pupil Accommodation Expenses</b>	<b>-19,841</b>	<b>2,101</b>	-
	<b>OTHER</b>			
79	School Generated Funds Expenses	1,562,969		
78	Other Non-Operating Expenses	-	-	-
76	Other - Amortization and Write Downs			
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale			
80	Provision for Contingencies	-	-	-
	<b>Other Expenses Category Total</b>	<b>1,562,969</b>	-	-
<b>90</b>	<b>Total Expenses Category</b>	<b>1,543,128</b>	<b>21,601</b>	-
<b>91</b>	<b>Reconciliation Target Category</b>		<b>21,601</b>	



## Schedule 10ADJ - Adjustment 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.
	<b>INSTRUCTION</b>	18	18.1	18.2	18.3
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	Instruction - Amortization and Write Downs			-	-
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale				
	<b>Total Instruction Expenses</b>	-	-	-	-
	<b>ADMINISTRATION</b>				
64	Trustees	-	-		
65	Directors and Supervisory Officers	-	-		
66	Board Administration	-	-		
73	Admin - Amortization and Write Downs			-	-
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale				
	<b>Total Administration Expenses</b>	-	-	-	-
	<b>TRANSPORTATION</b>				
68	Pupil Transportation	-	-		
69	Transportation - Provincial Schools	-	-		
74	Transportation - Amortization and Write Downs			-	-
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale				
	<b>Total Transportation Expenses</b>	-	-	-	-
	<b>PUPIL ACCOMMODATION</b>				
70	School Operations and Maintenance	-	-		
71	School Renewal Expense	-	-		
77	Other Pupil Accommodation	-	-		
75	Pupil Accommodation - Amortization and Write Downs			-	637,889
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				
	<b>Total Pupil Accommodation Expenses</b>	-	-	-	637,889
	<b>OTHER</b>				
79	School Generated Funds Expenses				
78	Other Non-Operating Expenses	-	-		
76	Other - Amortization and Write Downs			-	-
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale				
80	Provision for Contingencies	-	-	-	-
	<b>Other Expenses Category Total</b>	-	-	-	-
<b>90</b>	<b>Total Expenses Category</b>	-	-	-	637,889
<b>91</b>	<b>Reconciliation Target Category</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>637,889</b>

## Schedule 10ADJ - Adjustment for Compliance Purposes

		Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
	<b>INSTRUCTION</b>	19	12	20
51	Classroom Teachers	12,500	39,004,071	39,016,571
52	Supply Staff	-	3,360,789	3,360,789
53.1	Teacher Assistants	2,000	7,144,621	7,146,621
53.2	Early Childhood Educator	1,000	1,104,391	1,105,391
55	Textbooks and Supplies	-	3,455,937	3,455,937
54	Computers	-	804,006	804,006
56	Professionals Paraprofessionals and Technicians	-	3,415,708	3,415,708
57	Library and Guidance	-	1,702,231	1,702,231
58	Staff Develop.	-	801,730	801,730
67	Department Heads	-	146,335	146,335
61	Principals and VPs	2,000	3,954,956	3,956,956
62	School Office	-	2,004,908	2,004,908
59	Coordinators and Consultants	1,000	2,739,990	2,740,990
63	Continuing Education	-	483,152	483,152
72	Instruction - Amortization and Write Downs	-	969,873	969,873
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Instruction Expenses</b>	<b>18,500</b>	<b>71,092,698</b>	<b>71,111,198</b>
	<b>ADMINISTRATION</b>			
64	Trustees	-	164,511	164,511
65	Directors and Supervisory Officers	-	1,063,084	1,063,084
66	Board Administration	1,000	3,433,744	3,434,744
73	Admin - Amortization and Write Downs	-	465,438	465,438
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Administration Expenses</b>	<b>1,000</b>	<b>5,126,777</b>	<b>5,127,777</b>
	<b>TRANSPORTATION</b>			
68	Pupil Transportation	-	5,770,650	5,770,650
69	Transportation - Provincial Schools	-	-	-
74	Transportation - Amortization and Write Downs	-	-	-
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Transportation Expenses</b>	<b>-</b>	<b>5,770,650</b>	<b>5,770,650</b>
	<b>PUPIL ACCOMMODATION</b>			
70	School Operations and Maintenance	2,101	9,603,154	9,605,255
71	School Renewal Expense	19,841	715,653	735,494
77	Other Pupil Accommodation	-	-	-
75	Pupil Accommodation - Amortization and Write Downs	-637,889	6,014,015	5,376,126
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Pupil Accommodation Expenses</b>	<b>-615,947</b>	<b>16,332,822</b>	<b>15,716,875</b>
	<b>OTHER</b>			
79	School Generated Funds Expenses	-1,562,969	1,562,969	0
78	Other Non-Operating Expenses	-	1,203,734	1,203,734
76	Other - Amortization and Write Downs	-	-	-
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
80	Provision for Contingencies	-	-	-
	<b>Other Expenses Category Total</b>	<b>-1,562,969</b>	<b>2,766,703</b>	<b>1,203,734</b>
<b>90</b>	<b>Total Expenses Category</b>	<b>-2,159,416</b>	<b>101,089,650</b>	<b>98,930,234</b>
<b>91</b>	<b>Reconciliation Target Category</b>			

## Section 1A - Summary of Allocations

### OPERATING ALLOCATION

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

1.1	Pupil Foundation Allocation	23,756,403
1.1.1	School Foundation Allocation	4,985,196
1.2	Special Education Allocation	11,919,835
1.3	Language Allocation	542,153
1.4	Supported School Allocation	3,196,521
1.5	Remote and Rural Allocation	5,863,114
1.5.1	Rural and Northern Education Allocation	394,253
1.6	Learning Opportunities Allocation	1,322,604
1.7	Continuing Education Allocation and Other Program	303,747
1.8	Cost Adjustment and Teacher Qualification Allocation	6,053,614
1.8.1	New Teacher Induction Program Allocation	50,000
1.8.2	ECE Q&E Allocation	277,947
1.8.3	Restraint Savings Allocation	-72,386
	<i>.....GSN regulation table. 2021-22 ,44.6 x \$10,000,000/6,161.38) x -1</i>	
1.9	Transportation Allocation	5,296,154
1.10	Administration and Governance Allocation	3,132,677
1.11	School Operations Allocation	7,508,329
1.12	Community Use of Schools Allocation	99,771
1.13	Declining Enrolment Adjustment	166,298
1.14	Indigenous Education Allocation	2,175,111
1.15	Mental Health and Well-Being Grant	580,092
1.16	Supports for Students Fund	941,813
1.17	Program Leadership Grant	962,753
1.18	Permanent Financing of NPF	696,825
1.20	<b>General Operating Allocation (Prior to Capital Adjustment)</b>	<b>80,152,824</b>
	<i>.....(Sum of items 1.1 to 1.18)</i>	
1.21	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1.20)	2,003,821
1.22.1	FDK - Portable Relocation and Leasing (Section 11, item 11.90.14.12)	0
1.22.2	Trustees' Association Fee	57,394
1.22.3	Capital Priorities MCP, Land, CC & CVRIS Approved Operating Expenses	0
1.25	<b>Total Operating Allocation (Before Savings From Strike or Lock-Out)</b>	<b>78,206,397</b>
	<i>...(item 1.20 less item 1.21 plus items 1.22.1 to 1.22.3)</i>	
	<b>Deduct: Savings from strike or lock-out:</b>	
1.26	Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.	0
	<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.	0
	<i>... (Appendix M, item 5.20)</i>	
1.30	<b>Net Savings from Strike or Lock-Out</b>	<b>0</b>
	<i>... (Appendix M, item 6)</i>	
1.35	<b>Total Operating Allocation</b>	<b>78,206,397</b>

## Section 1A - Summary of Allocations

.....(Item 1.25 less item 1.30)

### CAPITAL ALLOCATION

#### Capital Grants

1.60	Capital Grants - Non Land	22,496,731
	...(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	0
	...(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)	
1.61	Minor Tangible Capital Assets Capital Adjustment (Item 1.21)	2,003,821
1.62	Total School Renewal Allocation.	1,960,911
1.62.2	Capital Grants - Temporary Accommodation	0
1.63	Short Term Interest on Capital (Section 11, item 11.30.14)	318,670
1.64	Capital Debt Support Payments - Interest Portion (Section 12, item 12.66)	648,080
1.75	<b>Total Capital Allocation</b>	<b>27,428,213</b>
	...(Sum of items 1.60 to 1.64)	
1.80	<b>Total Allocation</b>	<b>105,634,610</b>
	...(Sum of items 1.35 and 1.75)	

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

#### Amount flowed to revenue (Schedule 9)

1.81	Amount Flowed to Revenue - Tax Revenues	14,136,265
	.....(From section 1B, item 1.43 flowed to Schedule 9, page 1, line 3.1 and line 3.3)	
1.82	Amount Flowed to Revenue - Grants	48,517,577
	..... (Item 1.35 + item 1.60.1, less item 1.81, Schedule 5.1, item 1.5, col. 2, and Schedule 5.1, item 2.5.1, col. 2, flowed to Schedule 9, page 1, line 1.1)	
1.83	Amount Flowed to Revenue - Operating Allocation (excluding allocations flowed to deferred revenue)	62,653,842
	.....(Sum of items 1.81 and 1.82)	
1.84	Amount Flowed to Deferred Revenue (Schedule 5.1)	20,484,037
	..... (Sum of Schedule 5.1, lines 1.5 and 2.7, col 2)	
1.85	Amount Flowed to Deferred Capital Contributions (Schedule 5.3)	22,496,731
	.....Item 1.60	
1.86	<b>TOTAL ALLOCATION</b>	<b>105,634,610</b>
	...(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	80,152,824
	.....(Item 1.20)	
	<b>Deduct:</b>	
1.91	Net Savings from Strike or Lock-Out	0
	.....(Item 1.30)	
1.92	<b>Total Operating Allocation to be Used in Compliance Calculation</b>	<b>80,152,824</b>
	.....(Item 1.90 less item 1.91)	