

## Certificate of Director of Education

### 2022-23 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, 2022 to August 31, 2023.

Keewatin-Patricia DSB on

June 15, 2022

Date



Signed by Director of Education

# Compliance Report

## Administration and Governance

Compliance - Gross Expenses Excluding Internal Audit	5,311,976
Compliance - Other Revenues	1,764,268
Compliance - Net Expenses Excluding Internal Audit	3,547,708
Compliance - Funding Allocation Excluding Internal Audit	3,547,708
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)	104,223,112
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
1.2	In-year expenses for compliance purposes (Schedule 10ADJ, item 90, col. 20)	104,223,112
1.3	In-year surplus/(deficit) for compliance purposes <i>.....Item 1.1 - item 1.1.1 - 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 / CONFROME

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

1.5	Operating allocation to be used in compliance calculation (Section 1A, item 1.92)	84,006,431
1.6	1% of item 1.5	840,064
1.7	Prior year accumulated surplus available for compliance (Schedule 5, item 3, col. 1)	23,614,629
1.8	Lesser of item 1.6 and item 1.7	840,064
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 / CONFROME

## Compliance Calculation After Ministry 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

<b>1</b>	<b>PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS</b>		
1.1	Legislative Grants - Current Year		51,110,203
1.2	Legislative Grants - Amounts from Deferred Revenue		20,767,797
<b>1.3</b>	<b>Provincial Grants - Grants for Student Needs</b>		<b>71,878,000</b>
<b>2</b>	<b>PROVINCIAL GRANTS - OTHER</b>		
2.8	Other EDU Grants - Amounts from Deferred Revenue		2,454,700
	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>2,454,700</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		69,690
2.18	MLTSD Grant - Literacy and Basic Skills		-
2.19	MLTSD Grant - OYAP		173,212
2.20	MLTSD Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LM		-
2.20.1	MGCS - In-Kind Grant - PPE/CSE/HEPA		-
2.20.2	MGCS - 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			
<b>2.27</b>	<b>Grants from Other Ministries and Other Government Reporting Entities (GRE)</b>		<b>242,902</b>
2.32	Grant Accrual Re. 2023 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>2,697,602</b>
<b>3</b>	<b>Local Taxation</b>		
3.1	Tax Revenue from Municipalities		9,126,175
3.2	Tax Revenue from Unorganized Territories		4,779,864
3.3	Tax Revenue Adjustment		0

## Schedule 9 - Revenues

3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2023 Amounts		
<b>3.5</b>	<b>Local Taxation</b>		<b>13,906,039</b>
<b>4</b>	<b>SCHOOL GENERATED FUNDS</b>		
4.1	Elementary School Generated Funds and Other Revenues	303,160	
4.2	Secondary School Generated Funds and Other Revenues	286,680	
4.3	Amounts from Deferred Revenue - School Generated Funds	-	
<b>4.4</b>	<b>School Generated Funds Revenues</b>		<b>589,840</b>
<b>5</b>	<b>FEDERAL GRANTS &amp; FEES</b>		
5.1	Fees - Day School	6,877,489	
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	165,988	
5.7		-	
<b>5.8</b>	<b>Federal Grants and Fees</b>		<b>7,043,477</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	160,000	
7.6		-	
<b>7.7</b>	<b>Total Other Fees and Revenues from School Boards</b>		<b>160,000</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	640,941	
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	-	
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	82,750	
8.22	Secondments	636,896	
8.23			
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)		
<b>8.31</b>	<b>Fees and Revenues from Other Sources</b>		<b>1,360,587</b>
<b>9.0</b>	<b>DEFERRED CAPITAL CONTRIBUTIONS</b>		
9.1	Amortization of Deferred Capital Contributions		7,177,407
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>104,812,952</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	34,142,560	4,803,838		132,613		-
52	Supply Staff	2,507,766	235,122				
53.1	Teacher Assistants	6,250,057	2,003,649				
53.2	Early Childhood Educator	837,812	245,588				
55	Textbooks and Supplies				2,899,630		-
54	Computers				1,014,554	-	-
56	Professionals Paraprofessionals and Technicians	2,633,930	568,748		92,530		-
57	Library and Guidance	1,520,919	312,266		-		
58	Staff Develop.	434,652	67,019	413,030			
67	Department Heads	135,496	10,839				
61	Principals and VPs	3,449,156	546,159	32,000	26,500		
62	School Office	1,382,427	420,168	5,050	232,869	-	-
59	Coordinators and Consultants	2,292,499	299,765	-	187,022		-
63	Continuing Education	257,737	69,566	4,000	43,850	-	-
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>55,845,011</b>	<b>9,582,727</b>	<b>454,080</b>	<b>4,629,568</b>	-	-
	<b>ADMINISTRATION</b>						
64	Trustees	87,074	4,514	60,000	24,800		
65	Directors and Supervisory Officers	828,567	121,426	64,700	41,800		
66	Board Administration	1,986,125	534,268	37,840	405,462	-	195,000
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>2,901,766</b>	<b>660,208</b>	<b>162,540</b>	<b>472,062</b>	-	<b>195,000</b>
	<b>TRANSPORTATION</b>						
68	Pupil Transportation	224,493	64,381	15,459	18,940	-	12,792
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>224,493</b>	<b>64,381</b>	<b>15,459</b>	<b>18,940</b>	-	<b>12,792</b>
	<b>PUPIL ACCOMMODATION</b>						
70	School Operations and Maintenance	4,654,599	1,289,260	3,520	3,586,148	-	30,000
71	School Renewal Expense				-	625,164	
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>4,654,599</b>	<b>1,289,260</b>	<b>3,520</b>	<b>3,586,148</b>	<b>625,164</b>	<b>30,000</b>
	<b>OTHER</b>						
79	School Generated Funds Expenses				589,840		
78	Other Non-Operating Expenses	397,764	73,107	200	50,592		
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>397,764</b>	<b>73,107</b>	<b>200</b>	<b>640,432</b>		
<b>90</b>	<b>Total Expenses Category</b>	<b>64,023,633</b>	<b>11,669,683</b>	<b>635,799</b>	<b>9,347,150</b>	<b>625,164</b>	<b>237,792</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	-				39,079,011
52	Supply Staff					2,742,888
53.1	Teacher Assistants					8,253,706
53.2	Early Childhood Educator					1,083,400
55	Textbooks and Supplies	817,339	45,900			3,762,869
54	Computers	-				1,014,554
56	Professionals Paraprofessionals and Technicians	336,000	-			3,631,208
57	Library and Guidance	-	-			1,833,185
58	Staff Develop.		-			914,701
67	Department Heads					146,335
61	Principals and VPs		-			4,053,815
62	School Office	8,000				2,048,514
59	Coordinators and Consultants	-	65,000	-		2,844,286
63	Continuing Education	157,000	-	-		532,153
72	Instruction - Amortization and Write Downs				596,381	596,381
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale				-	-
	<b>Total Instruction Expenses</b>	<b>1,318,339</b>	<b>110,900</b>	<b>-</b>	<b>596,381</b>	<b>72,537,006</b>
	<b>ADMINISTRATION</b>					
64	Trustees		-			176,388
65	Directors and Supervisory Officers		12,000	-		1,068,493
66	Board Administration	749,500	158,900	-		4,067,095
73	Admin - Amortization and Write Downs				229,606	229,606
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale				-	-
	<b>Total Administration Expenses</b>	<b>749,500</b>	<b>170,900</b>	<b>-</b>	<b>229,606</b>	<b>5,541,582</b>
	<b>TRANSPORTATION</b>					
68	Pupil Transportation	6,781,289	-	-		7,117,354
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>6,781,289</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,117,354</b>
	<b>PUPIL ACCOMMODATION</b>					
70	School Operations and Maintenance	586,112	850			10,150,489
71	School Renewal Expense	-	-			625,164
77	Other Pupil Accommodation	-	-			-
75	Pupil Accommodation - Amortization and Write Downs				7,679,276	7,679,276
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				-	-
	<b>Total Pupil Accommodation Expenses</b>	<b>586,112</b>	<b>850</b>		<b>7,679,276</b>	<b>18,454,929</b>
	<b>OTHER</b>					
79	School Generated Funds Expenses					589,840
78	Other Non-Operating Expenses	-	697,325	-		1,218,988
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>1,808,828</b>
<b>90</b>	<b>Total Expenses Category</b>	<b>9,435,240</b>	<b>979,975</b>	<b>-</b>	<b>8,505,263</b>	<b>105,459,699</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	-	-	-
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	-10,602	-	-
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>	-10,602	-	-
	<b>OTHER</b>			
79	School Generated Funds Expenses	589,840		
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>	589,840	-	-
<b>90</b>	<b>Total Expenses Category</b>	<b>579,238</b>	-	-
<b>91</b>	<b>Reconciliation Target Category</b>		<b>0</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			-	657,349
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				
	<b>Total Pupil Accommodation Expenses</b>	-	-	-	657,349
	<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>	-	-	-	657,349
<b>91</b>	<b>Reconciliation Target Category</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>657,349</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	-	39,079,011	39,079,011
52	Supply Staff	-	2,742,888	2,742,888
53.1	Teacher Assistants	-	8,253,706	8,253,706
53.2	Early Childhood Educator	-	1,083,400	1,083,400
55	Textbooks and Supplies	-	3,762,869	3,762,869
54	Computers	-	1,014,554	1,014,554
56	Professionals Paraprofessionals and Technicians	-	3,631,208	3,631,208
57	Library and Guidance	-	1,833,185	1,833,185
58	Staff Develop.	-	914,701	914,701
67	Department Heads	-	146,335	146,335
61	Principals and VPs	-	4,053,815	4,053,815
62	School Office	-	2,048,514	2,048,514
59	Coordinators and Consultants	-	2,844,286	2,844,286
63	Continuing Education	-	532,153	532,153
72	Instruction - Amortization and Write Downs	-	596,381	596,381
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Instruction Expenses</b>	-	<b>72,537,006</b>	<b>72,537,006</b>
	<b>ADMINISTRATION</b>			
64	Trustees	-	176,388	176,388
65	Directors and Supervisory Officers	-	1,068,493	1,068,493
66	Board Administration	-	4,067,095	4,067,095
73	Admin - Amortization and Write Downs	-	229,606	229,606
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Administration Expenses</b>	-	<b>5,541,582</b>	<b>5,541,582</b>
	<b>TRANSPORTATION</b>			
68	Pupil Transportation	-	7,117,354	7,117,354
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>7,117,354</b>	<b>7,117,354</b>
	<b>PUPIL ACCOMMODATION</b>			
70	School Operations and Maintenance	-	10,150,489	10,150,489
71	School Renewal Expense	10,602	625,164	635,766
77	Other Pupil Accommodation	-	-	-
75	Pupil Accommodation - Amortization and Write Downs	-657,349	7,679,276	7,021,927
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale	-	-	-
	<b>Total Pupil Accommodation Expenses</b>	<b>-646,747</b>	<b>18,454,929</b>	<b>17,808,182</b>
	<b>OTHER</b>			
79	School Generated Funds Expenses	-589,840	589,840	0
78	Other Non-Operating Expenses	-	1,218,988	1,218,988
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>-589,840</b>	<b>1,808,828</b>	<b>1,218,988</b>
<b>90</b>	<b>Total Expenses Category</b>	<b>-1,236,587</b>	<b>105,459,699</b>	<b>104,223,112</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	24,584,981
1.1.1	School Foundation Allocation	5,130,221
1.2	Special Education Allocation	12,277,924
1.3	Language Allocation	589,318
1.4	Supported School Allocation	3,292,870
1.5	Remote and Rural Allocation & Geographic Circumstances Top-up Allocations	6,113,213
1.5.1	Rural and Northern Education Allocation	383,576
1.6	Learning Opportunities Allocation	1,342,355
1.7	Continuing Education Allocation and Other Program	302,084
1.8	Cost Adjustment and Teacher Qualification Allocation	5,747,526
1.8.1	New Teacher Induction Program Allocation	60,611
1.8.2	ECE Q&E Allocation	286,276
1.8.3	Restraint Savings Allocation	-72,386
	<i>.....GSN regulation table. 2022-23 ,44.6 x \$10,000,000/6,161.38) x -1</i>	
1.9	Transportation Allocation	5,418,466
1.10	Administration and Governance Allocation	3,204,265
1.11	School Operations Allocation	7,786,346
1.12	Community Use of Schools Allocation	101,759
1.13	Declining Enrolment Adjustment	0
1.14	Indigenous Education Allocation	2,786,816
1.15	Mental Health and Well-Being Grant	864,462
1.16	Supports for Students Fund	959,868
1.17	Program Leadership Grant	1,000,496
1.18	COVID-19 Learning Recovery Fund	1,148,558
1.19	Permanent Financing of NPF	696,825
1.20	<b>General Operating Allocation (Prior to Capital Adjustment)</b>	<b>84,006,431</b>
	<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)	2,100,161
1.22.1	FDK - Portable Relocation and Leasing (Section 11, item 11.90.14.12)	0
1.22.2	Trustees' Association Fee	58,084
1.22.3	Capital Priorities MCP, Land, CC, CVRIS 20% Approved Operating Expenses	63,329
1.22.4	CVRIS 80% Approved Operating Expenses	-
1.25	<b>Total Operating Allocation (Before Savings From Strike or Lock-Out)</b>	<b>82,027,683</b>
	<i>...(item 1.20 less item 1.21 plus items 1.22.1 to 1.22.4)</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. <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	<b>Net Savings from Strike or Lock-Out</b>	-
	<i>... (Appendix M, item 6)</i>	

## Section 1A - Summary of Allocations

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1.35	<b>Total Operating Allocation</b>	<b>82,027,683</b>
	<i>.....(Item 1.25 less item 1.30)</i>	

### CAPITAL ALLOCATION

#### Capital Grants

1.60	Capital Grants - Non Land	9,586,563
	<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)</i>	
1.60.1	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>	
1.61	Minor Tangible Capital Assets Capital Adjustment (Item 1.21)	2,100,161
1.62	Total School Renewal Allocation.	1,994,456
1.62.2	Capital Grants - Temporary Accommodation	0
1.63	Short Term Interest on Capital (Section 11, item 11.30.14)	143,799
1.64	Capital Debt Support Payments - Interest Portion (Section 12, item 12.66)	614,008
1.75	<b>Total Capital Allocation</b>	<b>14,438,987</b>
	<i>...(Sum of items 1.60 to 1.64)</i>	

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1.80	<b>Total Allocation</b>	<b>96,466,670</b>
	<i>...(Sum of items 1.35 and 1.75)</i>	

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

1.81	Amount Flowed to Revenue - Tax Revenues	13,906,039
	<i>.....(From Section 1B, item 1.43 flowed to Schedule 9, page 1, items 3.1 3.3)</i>	
1.82	Amount Flowed to Revenue - Grants	51,110,203
	<i>..... (Item 1.35 + item 1.60.1, less item 1.81 + item 1.22.4, Schedule 5.1, item 1.5 + 2.5.1 + 2.5.2, col. 2, flowed to Schedule 9, page 1, line 1.1)</i>	
1.82.1	Amount Flowed to Revenue - Federal Grants	-
	<i>..... (Item 1.22.4, flowed to Schedule 9, line 5.4.1)</i>	
1.83	Amount Flowed to Revenue - Operating Allocation (excluding allocations flowed to deferred revenue)	65,016,242
	<i>.....(Sum of items 1.81 to 1.82.1)</i>	
1.84	Amount Flowed to Deferred Revenue (Schedule 5.1)	21,863,865
	<i>..... (Sum of Schedule 5.1, lines 1.5 and 2.7, col 2)</i>	
1.85	Amount Flowed to Deferred Capital Contributions (Schedule 5.3)	9,586,563
	<i>.....Item 1.60</i>	
1.86	<b>TOTAL ALLOCATION</b>	<b>96,466,670</b>
	<i>...(Sum of items 1.83, 1.84 and 1.85)</i>	

### OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

1.90	General Operating Allocation Used in Compliance Calculation	84,006,431
	<i>.....(Item 1.20)</i>	
	<b>Deduct:</b>	
1.91	Net Savings from Strike or Lock-Out	-
	<i>.....(Item 1.30)</i>	
1.92	<b>Total Operating Allocation to be Used in Compliance Calculation</b>	<b>84,006,431</b>
	<i>.....(Item 1.90 less item 1.91)</i>	