


Certificate of Director of Education

2016-17 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 for the period of September 1, 2016 to August 31, 2017.

Keewatin-Patricia DSB on

JUNE 14 2016
Date


Signed by Director of Education

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	3,966,161
Other incomes	522,260
Net Expenses excluding internal audit	3,443,901
Funding allocation excluding internal audit	3,446,128
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)	84,632,661
	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	0
1.1.1		0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	85,330,448
1.3	In-year surplus/(deficit) for compliance purposes	-697,787
Item 1.1 - item 1.1.1 - Item 1.2	

 REQUIRES FURTHER
 COMPLIANCE
 CALCULATION /
 REQUIERT DES
 CALCULS
 COMPLÉMENTAIRES
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 CONFORMITÉ

1.4 If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.

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)	72,497,246
1.6	1% of item 1.5	724,972
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	20,450,575
1.8	Lesser of item 1.6 and item 1.7	724,972
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.	COMPLIANT / CONFROME

Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))

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	724,972
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

Schedule 9 - Revenues

1	PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS		
1.1	Legislative Grants - Current Year		43,480,519
1.2	Legislative Grants - Amounts from Deferred Revenue		15,380,722
1.3	Provincial Grants - Grants for Student Needs		58,861,241
2	PROVINCIAL GRANTS - OTHER		
2.8	Other EDU Grants - Amounts from Deferred Revenue		-
	Specify other grants for operating:		
2.9	EPO Grants		999,990
2.10			
2.11			
2.12			
2.13			
2.14			
2.15	Provincial Grants - Other EDU		999,990
	Grants from Other Ministries and Other Government Reporting Entities (GRE)		
2.16	Provincial Employment Assistance Programs		
2.17	Ministry of Citizenship & Immigration - Citizenship-Adult ESL-FSL		
2.18	TCU Grant - Literacy and Basic Skills		
2.19	TCU Grant - OYAP		90,696
2.20	TCU Grant - Ontario Employment Benefits and Support Measures(EBSM),formerly LDMA		
2.21	Grants from Other Ministries - Amounts from Deferred Revenue		-
	Specify other grants from other ministries:		
2.22	ISN		160,000
2.23			
2.24	Grants from Other GRE - Amounts from Deferred Revenue		-
	Specify other grants from other government reporting entities (GRE):		
2.25			
2.26			
2.27	Grants from Other Ministries and Other Government Reporting Entities (GRE)		250,696
2.32	Grant Accrual Re. 2017 Accrued Tax Adjustment		-
	Prior years' grant adjustments (specify):		
2.33			
2.34			
2.35	Grant Adjustments		-
2.40	Provincial Grants - Other		1,250,686
3	Local Taxation		
3.1	Tax Revenue from Municipalities		10,333,764
3.2	Tax Revenue from Unorganized Territories		5,055,635
3.3	Tax Revenue Adjustment		0
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2017 Amounts		-
3.5	Local Taxation		15,389,399

Schedule 9 - Revenues

4 SCHOOL GENERATED FUNDS			
4.1	Elementary Schools Generated Funds and Other Revenues	980,468	
4.2	Secondary Schools Generated Funds and Other Revenues	1,300,841	
4.3	Amounts from Deferred Revenue - Schools Generated Funds	-	
4.4	School Generated Funds Revenues		2,281,309
5 FEDERAL GRANTS & FEES			
5.1	Fees - Day School	4,617,826	
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	FN	309,665	
5.7		-	
5.8	Federal Grants and Fees		4,927,491
6 INVESTMENT INCOME			
6.1	Interest income	162,750	
6.2	Interest on Sinking Fund Assets	-	
6.3	Investment Income		162,750
7 OTHER FEES & REVENUES FROM SCHOOL BOARDS			
7.1	Transportation Recoveries - Other School Boards	-	
7.2	Rental Revenue - Instructional Accommodation - Other School Boards	-	
7.3	Rental Revenue - Non-Instructional Accommodation - Other School Boards	-	
	Specify other:		
7.5		-	
7.6		-	
7.7	Total Other Fees and Revenues from School Boards		-
8 FEES & REVENUES FROM OTHER SOURCES			
8.1	Fees from Boards outside Ontario	-	
8.2	Fees from Individuals - Day School - Ontario Residents	-	
8.3.1	Fees from Individuals - Day School - Other - Transfer from Deferred Revenues	-	
8.3.2	Fees from Individuals - Day School - Other - Not from Deferred Revenues	-	
8.4	Fees from Individuals - Continuing Education	12,300	
8.5	Transportation Recoveries from other sources	-	
8.6	Rental Revenue - Instructional Accommodation - Other sources	-	
8.7	Rental Revenue -Non-Instructional Accommodation - Other sources	346,346	
8.8	Rental Revenue from Community Use	-	
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	-	

Schedule 9 - Revenues

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		-
	Other Grants - Non-GREs (specify):		
8.19			-
8.20			-
	Specify other:		
8.21	Misc	712,629	
8.22	DTC	137,500	
8.23			-
8.24			-
8.25			-
8.26			-
8.27			-
8.28			-
8.29			-
8.30	Revenue Recovery on Land Disposal		-
	Schedule 5.6A, item 1.4, Col. 3 + Sch 5.5, Col. 6.1, Total Land Projects		
8.31	Fees and Revenues from Other Sources		1,208,775
8.31 = sum (8.1 to 8.29) - 8.30		
9.0	DEFERRED CAPITAL CONTRIBUTIONS		
9.1	Amortization of Deferred Capital Contributions		2,832,319
9.2	DCC on Disposal of Non-pooled and Unrestricted Assets		-
9.3	DCC Related to the Loss on Disposal of Restricted Assets		-
10.0	Revenue Categories		86,913,970

Schedule 10 - Expenses

		Salaries and Wages	Employee Benefits	Staff Development	Supplies and Services	Interest Charges on Capital	Rental Expense
	INSTRUCTION	02	03	04	05	07	08
51	Classroom Teachers	31,798,546	3,340,019		199,382		-
52	Supply Staff	1,406,597	138,588				
53.1	Teacher Assistants	4,760,439	1,242,120				
53.2	Early Childhood Educator	871,871	236,407				
55	Textbooks and Supplies				1,902,867		-
54	Computers				1,330,593	-	-
56	Professionals Paraprofessionals and Technicians	1,938,412	359,513		104,567		-
57	Library and Guidance	970,568	183,769		-		
58	Staff Develop.	490,370	48,311	181,356			
67	Department Heads	156,827	-				
61	Principals and VPs	3,212,414	357,036	54,027	36,700		
62	School Office	1,169,048	321,020	9,509	239,372	-	-
59	Coordinators and Consultants	1,700,382	196,866		97,230		-
63	Continuing Education	231,756	22,431	3,000	17,100		-
72	Instruction - Amortization and Write Downs						
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale						
	Total Instruction Expenses	48,707,230	6,446,080	247,892	3,927,811	-	-
	ADMINISTRATION						
64	Trustees	88,521	2,372	65,000	24,340		
65	Directors and Supervisory Officers	629,248	83,557	29,190	23,980		
66	Board Administration	1,586,524	347,749	56,680	332,090	-	171,894
73	Admin - Amortization and Write Downs						
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale						
	Total Administration Expenses	2,304,293	433,678	150,870	380,410	-	171,894
	TRANSPORTATION						
68	Pupil Transportation	219,216	51,300	10,327	40,150	-	11,787
69	Transportation - Provincial Schools	-	-	-	-		-
74	Transportation - Amortization and Write Downs						
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale						
	Total Transportation Expenses	219,216	51,300	10,327	40,150	-	11,787
	PUPIL ACCOMMODATION						
70	School Operations and Maintenance	3,786,592	847,902	8,250	3,545,598	-	-
71	School Renewal Expense				-	1,103,878	
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						
	Total Pupil Accommodation Expenses	3,786,592	847,902	8,250	3,545,598	1,103,878	-
	OTHER						
79	School Generated Funds Expenses				2,281,309		
78	Other Non-Operating Expenses	488,597	70,053	500	77,521		
76	Other - Amortization and Write Downs						
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale						
80	Provision for Contingencies						
	Other Expenses Category Total	488,597	70,053	500	2,358,830		
90	Total Expenses Category	55,505,928	7,849,013	417,839	10,252,799	1,103,878	183,681

Schedule 10 - Expenses

		Fees and Contract Services	Other Expenses	Transfer to Other Boards	Amortization and Write Downs and Net Loss on Disposal	Total Expenses
	INSTRUCTION	09	10	11	12	13
51	Classroom Teachers	-				35,337,947
52	Supply Staff					1,545,185
53.1	Teacher Assistants					6,002,559
53.2	Early Childhood Educator					1,108,278
55	Textbooks and Supplies	335,738	11,500			2,250,105
54	Computers	-				1,330,593
56	Professionals Paraprofessionals and Technicians	571,367	-			2,973,859
57	Library and Guidance	-	-			1,154,337
58	Staff Develop.		-			720,037
67	Department Heads					156,827
61	Principals and VPs		-			3,660,177
62	School Office	16,300		-		1,755,249
59	Coordinators and Consultants	-	-	-		1,994,478
63	Continuing Education	52,046	-	-		326,333
72	Instruction - Amortization and Write Downs				372,962	372,962
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Instruction Expenses	975,451	11,500	-	372,962	60,688,926
	ADMINISTRATION					
64	Trustees		-			180,233
65	Directors and Supervisory Officers		5,000	-		770,975
66	Board Administration	368,700	125,316	-		2,988,953
73	Admin - Amortization and Write Downs				38,128	38,128
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Administration Expenses	368,700	130,316	-	38,128	3,978,289
	TRANSPORTATION					
68	Pupil Transportation	4,349,420	9,111	-		4,691,311
69	Transportation - Provincial Schools	-	-	-		-
74	Transportation - Amortization and Write Downs				-	-
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Transportation Expenses	4,349,420	9,111	-	-	4,691,311
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance	961,700	11,750			9,161,792
71	School Renewal Expense	-	-			1,103,878
77	Other Pupil Accommodation	-	-	-		-
75	Pupil Accommodation - Amortization and Write Downs				3,550,723	3,550,723
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				-	-
	Total Pupil Accommodation Expenses	961,700	11,750	-	3,550,723	13,816,393
	OTHER					
79	School Generated Funds Expenses					2,281,309
78	Other Non-Operating Expenses		697,825	-		1,334,496
76	Other - Amortization and Write Downs				-	-
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale				-	-
80	Provision for Contingencies		-			-
	Other Expenses Category Total		697,825	-	-	3,615,805
90	Total Expenses Category	6,655,271	860,502	-	3,961,813	86,790,724

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
	INSTRUCTION	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	-	1,000	-
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			
	Total Instruction Expenses	-	18,500	-
	ADMINISTRATION			
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			
	Total Administration Expenses	-	1,000	-
	TRANSPORTATION			
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			
	Total Transportation Expenses	-	-	-
	PUPIL ACCOMMODATION			
70	School Operations and Maintenance	-	2,101	-
71	School Renewal Expense	-1,415	-	-
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			
	Total Pupil Accommodation Expenses	-1,415	2,101	-
	OTHER			
79	School Generated Funds Expenses	2,281,309		
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	-	-	-
	Other Expenses Category Total	2,281,309	-	-
90	Total Expenses Category	2,279,894	21,601	-
91	Reconciliation Target Category		21,601	

Schedule 10ADJ - Adjustment for Compliance Purposes

		Plus: Amortization of Employee Future Benefits - Retirement Gratuity liability	Total Expenses Adjustments	Total Expenses	Total Expenses for Compliance
	INSTRUCTION	18	19	12	20
51	Classroom Teachers	498,328	510,828	35,337,947	35,848,775
52	Supply Staff	-	-	1,545,185	1,545,185
53.1	Teacher Assistants	71,730	73,730	6,002,559	6,076,289
53.2	Early Childhood Educator	-	1,000	1,108,278	1,109,278
55	Textbooks and Supplies	-	-	2,250,105	2,250,105
54	Computers	-	-	1,330,593	1,330,593
56	Professionals Paraprofessionals and Technicians	15,424	15,424	2,973,859	2,989,283
57	Library and Guidance	17,896	17,896	1,154,337	1,172,233
58	Staff Develop.	-	-	720,037	720,037
67	Department Heads	-	-	156,827	156,827
61	Principals and VPs	73,879	75,879	3,660,177	3,736,056
62	School Office	19,522	20,522	1,755,249	1,775,771
59	Coordinators and Consultants	18,164	18,164	1,994,478	2,012,642
63	Continuing Education	-	-	326,333	326,333
72	Instruction - Amortization and Write Downs			372,962	372,962
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale			-	-
	Total Instruction Expenses	714,943	733,443	60,688,926	61,422,369
	ADMINISTRATION				
64	Trustees	-	-	180,233	180,233
65	Directors and Supervisory Officers	10,000	10,000	770,975	780,975
66	Board Administration	15,000	16,000	2,988,953	3,004,953
73	Admin - Amortization and Write Downs			38,128	38,128
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale			-	-
	Total Administration Expenses	25,000	26,000	3,978,289	4,004,289
	TRANSPORTATION				
68	Pupil Transportation	1,589	1,589	4,691,311	4,692,900
69	Transportation - Provincial Schools	-	-	-	-
74	Transportation - Amortization and Write Downs			-	-
74.1	Transportation - Loss on Disposal of TCA and Assets Held for Sale			-	-
	Total Transportation Expenses	1,589	1,589	4,691,311	4,692,900
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance	56,485	58,586	9,161,792	9,220,378
71	School Renewal Expense	-	1,415	1,103,878	1,105,293
77	Other Pupil Accommodation	-	-	-	-
75	Pupil Accommodation - Amortization and Write Downs			3,550,723	3,550,723
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale			-	-
	Total Pupil Accommodation Expenses	56,485	60,001	13,816,393	13,876,394
	OTHER				
79	School Generated Funds Expenses		-2,281,309	2,281,309	0
78	Other Non-Operating Expenses	-	-	1,334,496	1,334,496
76	Other - Amortization and Write Downs			-	-
76.1	Other - Loss on Disposal of TCA and Assets Held for Sale			-	-
80	Provision for Contingencies	-	-	-	-
	Other Expenses Category Total	-	-2,281,309	3,615,805	1,334,496
90	Total Expenses Category	798,017	-1,460,276	86,790,724	85,330,448
91	Reconciliation Target Category	798,017			

Section 1A - Summary of Allocations

OPERATING ALLOCATION

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

1.1	Pupil Foundation Allocation	24,261,488
1.1.1	School Foundation Allocation	4,700,498
1.2	Special Education Allocation	10,707,933
1.3	Language Allocation	381,966
1.4	Supported School Allocation	3,163,882
1.5	Remote and Rural Allocation	5,639,757
1.5.1	Rural and Small Community Allocation	30,913
1.6	Learning Opportunities Allocation	1,535,251
1.7	Continuing Education Allocation and Other Program	131,722
1.8	Cost Adjustment and Teacher Qualification Allocation	3,959,618
1.8.1	New Teacher Induction Program Allocation	90,620
1.8.2	ECE Q&E Allocation	254,288
1.8.3	Restraint Savings Allocation	-72,386
	<i>.....(Table 18, Col.2, 2016-17 Grant Reg 44.6 x \$10,000,000/6,161.38) x -1</i>	
1.9	Transportation Allocation	4,316,506
1.10	Administration and Governance Allocation	3,211,781
1.11	School Operations Allocation	7,113,960
1.12	Community Use of Schools Allocation	98,442
1.13	Declining Enrolment Adjustment	180,540
1.14	First Nation, Métis and Inuit Supplemental Allocation	1,866,811
1.15	Safe and Accepting Schools Allocation	226,830
1.16	Permanent Financing of NPF	696,825
1.17	General Operating Allocation (Prior to Capital Adjustment)	72,497,246
	<i>.....(Sum of items 1.1 to 1.16)</i>	
1.18	Minor Tangible Capital Assets Capital Adjustment (Calculated as 2.5% of item 1.17)	1,812,431
1.19.1	FDK - Portable Relocation and Leasing (Section 11, item 11.90.14.12)	0
1.19.2	Trustees' Association Fee	43,316
1.19.3	Capital Priorities MCP and Land Approved Demolition Operating Expenses	0
1.20	Total Operating Allocation (Before Savings From Strike or Lock-Out)	70,728,131
	<i>...(item 1.17 less item 1.18 plus items 1.91.1 to 1.19.3)</i>	
	Deduct: Savings from strike or lock-out:	
1.22	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>	0
1.23	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>	0
1.24	Net Savings from Strike or Lock-Out	0
	<i>.....(Item 1.22 less item 1.23)</i>	
1.35	Total Operating Allocation	70,728,131
	<i>.....(Item 1.20 less item 1.24)</i>	

Section 1A - Summary of Allocations

CAPITAL ALLOCATION

Capital Grants

1.60	Capital Grants - Non Land (From Sch 3A, item 3.2 columns 1 to 8)	21,144,446
1.60.1	Capital Grants - Land (From Sch 3A, item 3.1 columns 1 to 8)	0
1.61	Minor Tangible Capital Assets Capital Adjustment (Item 1.18)	1,812,431
1.62	School Renewal Allocation	1,749,214
1.62.2	Capital Grants - Temporary Accommodation	0
1.63	Short Term Interest on Capital (Section 11, item 11.30.14)	96,911
1.64	Capital Debt Support Payments - Interest Portion (Section 12, item 12.66)	798,898
<hr/>		
1.75	Total Capital Allocation	25,601,900
	<i>...(Sum of items 1.60 to 1.64)</i>	
<hr/>		
1.80	Total Allocation	96,330,031
	<i>...(Sum of items 1.35 and 1.75)</i>	

ALLOCATION FLOWED TO REVENUE, DEFERRED REVENUE AND DEFERRED CAPITAL CONTRIBUTIONS

Amount flowed to revenue (Schedule 9)

1.81	Amount Flowed to Revenue - Tax Revenues (From section 1B, item 1.43 flowed to Schedule 9, page 1, line 3.1 and line 3.3)	15,389,399
1.82	Amount Flowed to Revenue - Grants (Item 1.35 + item 1.60.1, less item 1.81 and Schedule 5.1, item 1.5, col. 2, flowed to Schedule 9, page 1, line 1.1)	43,480,519
1.83	Amount Flowed to Revenue - Operating Allocation (excluding allocations flowed to deferred revenue)	58,869,918
	<i>.....(Sum of items 1.81 and 1.82)</i>	
1.84	Amount Flowed to Deferred Revenue (Schedule 5.1)	16,315,667
	<i>.....(Items 1.61. to 1.64 + Section 2, item 2.16 + Section 10, item 10.3.3 + Data A2 Internal Audit, item 1.1 + Section 13, items 13.2.5 + 13.3.12 + 13.7 to 13.12 + Section 18, item 18.3.7. Flowed to Schedule 5.1, lines 1.5 and 2.7, col 2)</i>	
1.85	Amount Flowed to Deferred Capital Contributions (Schedule 5.3)	21,144,446
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1.86	TOTAL ALLOCATION	96,330,031
	<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	72,497,246
	<i>.....(Item 1.17)</i>	
	Deduct:	
1.91	Net Savings from Strike or Lock-Out	0
	<i>.....(Item 1.24)</i>	
<hr/>		
1.92	Total Operating Allocation to be Used in Compliance Calculation	72,497,246
	<i>.....(Item 1.90 less item 1.91)</i>	