

Certificate of Director of Education

2018-19 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, 2018 to August 31, 2019.

Keewatin-Patricia DSB on

June 15/2018
Date


Signed by Director of Education

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	4,073,702
Other incomes	762,915
Net Expenses excluding internal audit	3,310,787
Funding allocation excluding internal audit	3,579,285
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)	93,938,290
	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
1.1.1		0
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	94,310,757
1.3	In-year surplus/(deficit) for compliance purposes	-372,467
Item 1.1 - item 1.1.1 - Item 1.2	

REQUIRES FURTHER
COMPLIANCE
CALCULATION /
REQUIERT DES
CALCULS
COMPLÉMENTAIRES
AUX FINS DE
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)	79,344,502
1.6	1% of item 1.5	793,445
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	18,687,911
1.8	Lesser of item 1.6 and item 1.7	793,445
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	793,445
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		48,222,639
1.2	Legislative Grants - Amounts from Deferred Revenue		18,285,165
1.3	Provincial Grants - Grants for Student Needs		66,507,804
2	PROVINCIAL GRANTS - OTHER		
2.8	Other EDU Grants - Amounts from Deferred Revenue		1,674,282
	Specify other grants for operating:		
2.9	Benefit Trust allocation over estimated		-59,563
2.10	ISN		160,000
2.11			
2.12			
2.13			
2.14			
2.15	Provincial Grants - Other EDU		1,774,719
	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	AESD Grant - Literacy and Basic Skills		
2.19	AESD Grant - OYAP		90,696
2.20	AESD 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			
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)		90,696
2.32	Grant Accrual Re. 2019 Accrued Tax Adjustment		-
	Prior years' grant adjustments (specify):		
2.33			
2.34			
2.35	Grant Adjustments		-
2.40	Provincial Grants - Other		1,865,415
3	Local Taxation		
3.1	Tax Revenue from Municipalities		9,774,041
3.2	Tax Revenue from Unorganized Territories		5,104,569
3.3	Tax Revenue Adjustment		0
3.4	Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2019 Amounts		-
3.5	Local Taxation		14,878,610

Schedule 9 - Revenues

4 SCHOOL GENERATED FUNDS			
4.1	Elementary Schools Generated Funds and Other Revenues	853,355	
4.2	Secondary Schools Generated Funds and Other Revenues	1,285,068	
4.3	Amounts from Deferred Revenue - Schools Generated Funds	-	
4.4	School Generated Funds Revenues		2,138,423
5 FEDERAL GRANTS & FEES			
5.1	Fees - Day School	5,725,284	
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		302,000	
5.7		-	
5.8	Federal Grants and Fees		6,027,284
6 INVESTMENT INCOME			
6.1	Interest income	118,750	
6.2	Interest on Sinking Fund Assets	-	
6.3	Investment Income		118,750
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	11,400	
8.5	Transportation Recoveries from other sources	-	
8.6	Rental Revenue - Instructional Accommodation - Other sources	-	
8.7	Rental Revenue -Non-Instructional Accommodation - Other sources	364,280	
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	DTC, secondments	739,974	
8.22			
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)		
8.31	Fees and Revenues from Other Sources		1,115,654
9.0	DEFERRED CAPITAL CONTRIBUTIONS		
9.1	Amortization of Deferred Capital Contributions		3,424,773
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		96,076,713

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	33,922,364	4,480,028		195,184		-
52	Supply Staff	1,956,870	304,671				
53.1	Teacher Assistants	5,033,955	1,629,377				
53.2	Early Childhood Educator	865,865	283,916				
55	Textbooks and Supplies				2,246,851		-
54	Computers				1,127,021	-	-
56	Professionals Paraprofessionals and Technicians	2,649,540	549,369		101,462		-
57	Library and Guidance	1,036,797	232,810		-		
58	Staff Develop.	520,541	48,311	277,595			
67	Department Heads	161,460	-				
61	Principals and VPs	3,307,282	437,770	53,728	36,700		
62	School Office	1,364,649	433,046	8,725	239,447	-	-
59	Coordinators and Consultants	1,500,480	185,473	-	185,066		-
63	Continuing Education	357,018	55,694	3,000	52,150		-
72	Instruction - Amortization and Write Downs						
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale						
	Total Instruction Expenses	52,676,821	8,640,465	343,048	4,183,881	-	-
	ADMINISTRATION						
64	Trustees	89,551	4,389	60,000	24,340		
65	Directors and Supervisory Officers	660,765	93,363	38,320	27,800		
66	Board Administration	1,532,928	413,478	60,330	306,028	-	171,894
73	Admin - Amortization and Write Downs						
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale						
	Total Administration Expenses	2,283,244	511,230	158,650	358,168	-	171,894
	TRANSPORTATION						
68	Pupil Transportation	285,313	80,487	18,248	35,429	-	12,306
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	285,313	80,487	18,248	35,429	-	12,306
	PUPIL ACCOMMODATION						
70	School Operations and Maintenance	3,797,077	1,051,207	8,250	3,976,898	-	-
71	School Renewal Expense				-	948,402	
77	Other Pupil Accommodation				-	-	5,000
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	3,797,077	1,051,207	8,250	3,976,898	948,402	5,000
	OTHER						
79	School Generated Funds Expenses				2,138,423		
78	Other Non-Operating Expenses	511,528	104,067	300	73,467		
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	511,528	104,067	300	2,211,890		
90	Total Expenses Category	59,553,983	10,387,456	528,496	10,766,266	948,402	189,200

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	-				38,597,576
52	Supply Staff					2,261,541
53.1	Teacher Assistants					6,663,332
53.2	Early Childhood Educator					1,149,781
55	Textbooks and Supplies	789,196	14,500			3,050,547
54	Computers	-				1,127,021
56	Professionals Paraprofessionals and Technicians	807,080	-			4,107,451
57	Library and Guidance	-	-			1,269,607
58	Staff Develop.		-			846,447
67	Department Heads					161,460
61	Principals and VPs		-			3,835,480
62	School Office	16,300		-		2,062,167
59	Coordinators and Consultants	-	-	-		1,871,019
63	Continuing Education	227,972	-	-		695,834
72	Instruction - Amortization and Write Downs				474,316	474,316
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Instruction Expenses	1,840,548	14,500	-	474,316	68,173,579
	ADMINISTRATION					
64	Trustees		-			178,280
65	Directors and Supervisory Officers		5,000	-		825,248
66	Board Administration	434,700	124,816	-		3,044,174
73	Admin - Amortization and Write Downs				38,997	38,997
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale				-	-
	Total Administration Expenses	434,700	129,816	-	38,997	4,086,699
	TRANSPORTATION					
68	Pupil Transportation	4,738,140	3,104	-		5,173,027
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	4,738,140	3,104	-	-	5,173,027
	PUPIL ACCOMMODATION					
70	School Operations and Maintenance	887,800	10,750			9,731,982
71	School Renewal Expense	-	-			948,402
77	Other Pupil Accommodation	3,500	-	-		8,500
75	Pupil Accommodation - Amortization and Write Downs				3,972,782	3,972,782
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale				-	-
	Total Pupil Accommodation Expenses	891,300	10,750	-	3,972,782	14,661,666
	OTHER					
79	School Generated Funds Expenses					2,138,423
78	Other Non-Operating Expenses		697,825	-		1,387,187
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	-	-	3,525,610
90	Total Expenses Category	7,904,688	855,995	-	4,486,095	95,620,581

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	-	-	-
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			
	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	-	2,102	-
71	School Renewal Expense	-8,980	-	-
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	-8,980	2,102	-
	OTHER			
79	School Generated Funds Expenses	2,138,423		
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	2,138,423	-	-
90	Total Expenses Category	2,129,443	21,602	-
91	Reconciliation Target Category		21,602	

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	38,597,576	39,108,404
52	Supply Staff	-	-	2,261,541	2,261,541
53.1	Teacher Assistants	71,730	73,730	6,663,332	6,737,062
53.2	Early Childhood Educator	-	1,000	1,149,781	1,150,781
55	Textbooks and Supplies	-	-	3,050,547	3,050,547
54	Computers	-	-	1,127,021	1,127,021
56	Professionals Paraprofessionals and Technicians	15,424	15,424	4,107,451	4,122,875
57	Library and Guidance	17,896	17,896	1,269,607	1,287,503
58	Staff Develop.	-	-	846,447	846,447
67	Department Heads	-	-	161,460	161,460
61	Principals and VPs	73,879	75,879	3,835,480	3,911,359
62	School Office	19,522	19,522	2,062,167	2,081,689
59	Coordinators and Consultants	18,164	19,164	1,871,019	1,890,183
63	Continuing Education	-	-	695,834	695,834
72	Instruction - Amortization and Write Downs	-	-	474,316	474,316
72.1	Instruction - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-
	Total Instruction Expenses	714,943	733,443	68,173,579	68,907,022
	ADMINISTRATION				
64	Trustees	-	-	178,280	178,280
65	Directors and Supervisory Officers	10,000	10,000	825,248	835,248
66	Board Administration	15,000	16,000	3,044,174	3,060,174
73	Admin - Amortization and Write Downs	-	-	38,997	38,997
73.1	Admin - Loss on Disposal of TCA and Assets Held for Sale	-	-	-	-
	Total Administration Expenses	25,000	26,000	4,086,699	4,112,699
	TRANSPORTATION				
68	Pupil Transportation	1,589	1,589	5,173,027	5,174,616
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	5,173,027	5,174,616
	PUPIL ACCOMMODATION				
70	School Operations and Maintenance	56,485	58,587	9,731,982	9,790,569
71	School Renewal Expense	-	8,980	948,402	957,382
77	Other Pupil Accommodation	-	-	8,500	8,500
75	Pupil Accommodation - Amortization and Write Downs	-	-	3,972,782	3,972,782
80.1	Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale	-	-	-	-
	Total Pupil Accommodation Expenses	56,485	67,567	14,661,666	14,729,233
	OTHER				
79	School Generated Funds Expenses	-	-2,138,423	2,138,423	0
78	Other Non-Operating Expenses	-	-	1,387,187	1,387,187
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	-	-2,138,423	3,525,610	1,387,187
90	Total Expenses Category	798,017	-1,309,824	95,620,581	94,310,757
91	Reconciliation Target Category	798,017	798,017	798,017	798,017

Section 1A - Summary of Allocations

OPERATING ALLOCATION

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

1.1	Pupil Foundation Allocation	24,712,719
1.1.1	School Foundation Allocation	4,900,829
1.2	Special Education Allocation	12,569,365
1.3	Language Allocation	435,587
1.4	Supported School Allocation	3,132,019
1.5	Remote and Rural Allocation	5,929,703
1.5.1	Rural and Northern Education Allocation	377,140
1.6	Learning Opportunities Allocation	2,041,604
1.7	Continuing Education Allocation and Other Program	175,888
1.8	Cost Adjustment and Teacher Qualification Allocation	5,528,687
1.8.1	New Teacher Induction Program Allocation	98,174
1.8.2	ECE Q&E Allocation	287,948
1.8.3	Restraint Savings Allocation	-72,386
	<i>.....GSN regulation table. 2018-19 ,44.6 x \$10,000,000/6,161.38) x -1</i>	
1.9	Transportation Allocation	4,516,280
1.10	Administration and Governance Allocation	4,191,689
1.11	School Operations Allocation	7,217,134
1.12	Community Use of Schools Allocation	102,017
1.13	Declining Enrolment Adjustment	172,443
1.14	Indigenous Education Allocation	2,084,635
1.15	Safe and Accepting Schools Allocation	246,203
1.16	Permanent Financing of NPF	696,825
1.17	General Operating Allocation (Prior to Capital Adjustment)	79,344,502
	<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)	1,983,613
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)	77,404,205
	<i>...(item 1.17 less item 1.18 plus items 1.19.1 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	77,404,205
	<i>.....(Item 1.20 less item 1.24)</i>	

Section 1A - Summary of Allocations

CAPITAL ALLOCATION

Capital Grants		
1.60	Capital Grants - Non Land <i>...(Sch 3A, item 3.2 col. 1 to 10 + 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)</i>	16,114,274
1.60.1	Capital Grants - Land <i>...(Sch 3A, item 3.1 col. 1 to 10 + 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>	0
1.61	Minor Tangible Capital Assets Capital Adjustment (Item 1.18)	1,983,613
1.62	Total School Renewal Allocation.	1,919,718
1.62.2	Capital Grants - Temporary Accommodation	120,000
1.63	Short Term Interest on Capital (Section 11, item 11.30.14)	138,595
1.64	Capital Debt Support Payments - Interest Portion (Section 12, item 12.66)	<u>742,265</u>
1.75	Total Capital Allocation <i>...(Sum of items 1.60 to 1.64)</i>	21,018,465
1.80	Total Allocation <i>...(Sum of items 1.35 and 1.75)</i>	98,422,670

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)	14,847,510
1.82	Amount Flowed to Revenue - Grants (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)	48,222,639
1.83	Amount Flowed to Revenue - Operating Allocation (excluding allocations flowed to deferred revenue) <i>.....(Sum of items 1.81 and 1.82)</i>	63,070,149
1.84	Amount Flowed to Deferred Revenue (Schedule 5.1) <i>.....(Items 1.61. to 1.64 + Section 2, item 2.16 + Section 5B, item 5.15 + Section 10, item 10.3.3 + Data A2 Internal Audit, item 1.1 + Section 13, items 13.2.5 + 13.3.12 + 13.5 to 13.8 + Section 18, items 18.3.10 + 18.3.11. Flowed to Schedule 5.1, lines 1.5 and 2.7, col 2)</i>	19,238,247
1.85	Amount Flowed to Deferred Capital Contributions (Schedule 5.3) <i>.....Item 1.60</i>	16,114,274
1.86	TOTAL ALLOCATION <i>...(Sum of items 1.83, 1.84 and 1.85)</i>	98,422,670

OPERATING ALLOCATION TO BE USED IN COMPLIANCE CALCULATION

1.90	General Operating Allocation Used in Compliance Calculation <i>.....(Item 1.17)</i>	79,344,502
Deduct:		
1.91	Net Savings from Strike or Lock-Out <i>.....(Item 1.24)</i>	0
1.92	Total Operating Allocation to be Used in Compliance Calculation <i>.....(Item 1.90 less item 1.91)</i>	79,344,502