

## Certificate of Director of Education

### 2017-18 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, 2017 to August 31, 2018.

Keewatin-Patricia DSB on

June 14/2017  
Date

[Signature]  
Signed by Director of Education

## Compliance Report

**Administration and Governance**

|   |                         |
|---|-------------------------|
| Gross Expenses excluding internal audit       | 4,160,922               |
| Other incomes                                 | 522,081                 |
| Net Expenses excluding internal audit         | 3,638,841               |
| Funding allocation excluding internal audit   | 3,646,163               |
| Overspending on Administration and Governance | 0                       |
| Compliant /Non-compliant                      | COMPLIANT /<br>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)  | 90,240,269 |
|       | 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)  | 90,919,402 |
| 1.3   | In-year surplus/(deficit) for compliance purposes  | -679,133   |
|       | .....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)  | 76,275,896              |
| 1.6 | 1% of item 1.5  | 762,759                 |
| 1.7 | Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)  | 19,565,021              |
| 1.8 | Lesser of item 1.6 and item 1.7   | 762,759                 |
| 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 /<br>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                           | 762,759                 |
| 1.12 | If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance | COMPLIANT /<br>CONFORME |

## Schedule 9 - Revenues

|             |   |                  |                   |
|-------------|---|------------------|-------------------|
| <b>1</b>    | <b>PROVINCIAL GRANTS - GRANTS FOR STUDENT NEEDS</b>                                   |                  |                   |
| 1.1         | Legislative Grants - Current Year   | 46,280,507       |                   |
| 1.2         | Legislative Grants - Amounts from Deferred Revenue                                    | 16,923,613       |                   |
| <b>1.3</b>  | <b>Provincial Grants - Grants for Student Needs</b>                                   |                  | <b>63,204,120</b> |
| <br>        |   |                  |                   |
| <b>2</b>    | <b>PROVINCIAL GRANTS - OTHER</b>  |                  |                   |
| 2.8         | Other EDU Grants - Amounts from Deferred Revenue                                      | -                |                   |
|             | Specify other grants for operating:   |                  |                   |
| 2.9         | EPO App A   | 773,587          |                   |
| 2.10        | Wraparound and NAN  | 827,470          |                   |
| 2.11        |   |                  |                   |
| 2.12        |   |                  |                   |
| 2.13        |   |                  |                   |
| 2.14        |   |                  |                   |
| <b>2.15</b> | <b>Provincial Grants - Other EDU</b>  | <b>1,601,057</b> |                   |
|             | <br><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                     |                  |                   |
| 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        | 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        |   |                  |                   |
| <b>2.27</b> | <b>Grants from Other Ministries and Other Government Reporting Entities (GRE)</b>     | <b>250,696</b>   |                   |
|             | <br>2.32 Grant Accrual Re. 2018 Accrued Tax Adjustment                                | -                |                   |
|             | Prior years' grant adjustments (specify):   |                  |                   |
| 2.33        |   |                  |                   |
| 2.34        |   |                  |                   |
| <b>2.35</b> | <b>Grant Adjustments</b>  | <b>-</b>         |                   |
| <br>        |   |                  |                   |
| <b>2.40</b> | <b>Provincial Grants - Other</b>  |                  | <b>1,851,753</b>  |
| <br>        |   |                  |                   |
| <b>3</b>    | <b>Local Taxation</b>   |                  |                   |
| 3.1         | Tax Revenue from Municipalities   | 10,219,899       |                   |
| 3.2         | Tax Revenue from Unorganized Territories  | 5,168,592        |                   |
| 3.3         | Tax Revenue Adjustment  | 0                |                   |
| 3.4         | Tax Supplementary and Tax Write-offs Adjustment - Accrual Re. 2018 Amounts            | -                |                   |
| <b>3.5</b>  | <b>Local Taxation</b>   |                  | <b>15,388,491</b> |

## Schedule 9 - Revenues

|   |  |           |                  |
|---|--|-----------|------------------|
| <b>4 SCHOOL GENERATED FUNDS</b>                       |  |           |                  |
| 4.1   | Elementary Schools Generated Funds and Other Revenues                        | 859,954   |                  |
| 4.2   | Secondary Schools Generated Funds and Other Revenues                         | 1,305,936 |                  |
| 4.3   | Amounts from Deferred Revenue - Schools Generated Funds                      | -         |                  |
| <b>4.4</b>  | <b>School Generated Funds Revenues</b>                                       |           | <b>2,165,890</b> |
| <b>5 FEDERAL GRANTS &amp; FEES</b>                    |  |           |                  |
| 5.1   | Fees - Day School  | 4,976,120 |                  |
| 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 Other   | 302,000   |                  |
| 5.7   |  | -         |                  |
| <b>5.8</b>  | <b>Federal Grants and Fees</b>   |           | <b>5,278,120</b> |
| <b>6 INVESTMENT INCOME</b>                            |  |           |                  |
| 6.1   | Interest income  | 118,750   |                  |
| 6.2   | Interest on Sinking Fund Assets  | -         |                  |
| <b>6.3</b>  | <b>Investment Income</b>   |           | <b>118,750</b>   |
| <b>7 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       | -         |                  |
|   | Specify other:   |           |                  |
| 7.5   |  | -         |                  |
| 7.6   |  | -         |                  |
| <b>7.7</b>  | <b>Total Other Fees and Revenues from School Boards</b>                      |           | <b>-</b>         |
| <b>8 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                                 | 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              | 347,280   |                  |
| 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        | Misc Secondments  | 732,232 |                   |
| 8.22        | DTC etc   | 137,500 |                   |
| 8.23        |   |         |                   |
| 8.24        |   |         |                   |
| 8.25        |   |         |                   |
| 8.26        |   |         |                   |
| 8.27        |   |         |                   |
| 8.28        |   |         |                   |
| 8.29        |   |         |                   |
| 8.30        | Revenue Recovery on Land Disposal                                       | -       |                   |
|             | Schedule 5.6, 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>1,229,312</b>  |
|             | .....8.31 = sum (8.1 to 8.29) - 8.30                                    |         |                   |
| <b>9.0</b>  | <b>DEFERRED CAPITAL CONTRIBUTIONS</b>                                   |         |                   |
| 9.1         | Amortization of Deferred Capital Contributions                          |         | 3,169,723         |
| 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>92,406,159</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   | 33,074,644         | 4,342,071         |                   | 191,363               |                             | -              |
| 52        | Supply Staff   | 1,286,688          | 274,592           |                   |                       |                             |                |
| 53.1      | Teacher Assistants   | 4,844,820          | 1,705,385         |                   |                       |                             |                |
| 53.2      | Early Childhood Educator   | 925,090            | 291,506           |                   |                       |                             |                |
| 55        | Textbooks and Supplies   |                    |                   |                   | 2,180,509             |                             | -              |
| 54        | Computers  |                    |                   |                   | 1,331,330             | -                           | -              |
| 56        | Professionals Paraprofessionals and Technicians                        | 2,531,448          | 537,788           |                   | 132,770               |                             | -              |
| 57        | Library and Guidance   | 1,112,436          | 244,244           |                   | -                     |                             |                |
| 58        | Staff Develop.   | 304,475            | 29,896            | 229,298           |                       |                             |                |
| 67        | Department Heads   | 158,275            | -                 |                   |                       |                             |                |
| 61        | Principals and VPs   | 3,212,974          | 421,488           | 54,072            | 36,700                |                             |                |
| 62        | School Office  | 1,200,101          | 381,170           | 8,725             | 239,487               | -                           | -              |
| 59        | Coordinators and Consultants   | 1,379,525          | 170,359           |                   | 187,066               |                             | -              |
| 63        | Continuing Education   | 214,800            | 19,172            | 3,000             | 17,100                |                             | -              |
| 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>50,245,276</b>  | <b>8,417,671</b>  | <b>295,095</b>    | <b>4,316,325</b>      | -                           | -              |
|           | <b>ADMINISTRATION</b>  |                    |                   |                   |                       |                             |                |
| 64        | Trustees   | 93,403             | 4,829             | 60,000            | 24,340                |                             |                |
| 65        | Directors and Supervisory Officers                                     | 636,393            | 92,881            | 32,420            | 28,500                |                             |                |
| 66        | Board Administration   | 1,631,948          | 422,628           | 56,680            | 323,890               | -                           | 171,894        |
| 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>2,361,744</b>   | <b>520,338</b>    | <b>149,100</b>    | <b>376,730</b>        | -                           | <b>171,894</b> |
|           | <b>TRANSPORTATION</b>  |                    |                   |                   |                       |                             |                |
| 68        | Pupil Transportation   | 250,383            | 62,348            | 18,093            | 35,916                | -                           | 12,233         |
| 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>250,383</b>     | <b>62,348</b>     | <b>18,093</b>     | <b>35,916</b>         | -                           | <b>12,233</b>  |
|           | <b>PUPIL ACCOMMODATION</b>   |                    |                   |                   |                       |                             |                |
| 70        | School Operations and Maintenance                                      | 3,870,693          | 1,041,231         | 8,250             | 3,721,201             | -                           | -              |
| 71        | School Renewal Expense   |                    |                   |                   | -                     | 1,156,936                   |                |
| 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 |                    |                   |                   |                       |                             |                |
|           | <b>Total Pupil Accommodation Expenses</b>                              | <b>3,870,693</b>   | <b>1,041,231</b>  | <b>8,250</b>      | <b>3,721,201</b>      | <b>1,156,936</b>            | <b>5,000</b>   |
|           | <b>OTHER</b>   |                    |                   |                   |                       |                             |                |
| 79        | School Generated Funds Expenses  |                    |                   |                   | 2,165,890             |                             |                |
| 78        | Other Non-Operating Expenses   | 548,360            | 98,070            | 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  |                    |                   |                   |                       |                             |                |
|           | <b>Other Expenses Category Total</b>                                   | <b>548,360</b>     | <b>98,070</b>     | <b>500</b>        | <b>2,243,411</b>      |                             |                |
| <b>90</b> | <b>Total Expenses Category</b>   | <b>57,276,456</b>  | <b>10,139,658</b> | <b>471,038</b>    | <b>10,693,583</b>     | <b>1,156,936</b>            | <b>189,127</b> |

## Schedule 10 - Expenses

|           |  | Fees and<br>Contract Services | Other Expenses | Transfer to Other<br>Boards | Amortization and<br>Write Downs and<br>Net Loss on<br>Disposal | Total Expenses    |
|-----------|--|-------------------------------|----------------|-----------------------------|--|-------------------|
|           | <b>INSTRUCTION</b>   | 09                            | 10             | 11                          | 12   | 13                |
| 51        | Classroom Teachers   | -                             |                |                             |  | 37,608,078        |
| 52        | Supply Staff   |                               |                |                             |  | 1,561,280         |
| 53.1      | Teacher Assistants   |                               |                |                             |  | 6,550,205         |
| 53.2      | Early Childhood Educator   |                               |                |                             |  | 1,216,596         |
| 55        | Textbooks and Supplies   | 614,241                       | 14,500         |                             |  | 2,809,250         |
| 54        | Computers  | -                             |                |                             |  | 1,331,330         |
| 56        | Professionals Paraprofessionals and Technicians                        | 576,567                       | -              |                             |  | 3,778,573         |
| 57        | Library and Guidance   | -                             | -              |                             |  | 1,356,680         |
| 58        | Staff Develop.   |                               | -              |                             |  | 563,669           |
| 67        | Department Heads   |                               |                |                             |  | 158,275           |
| 61        | Principals and VPs   |                               | -              |                             |  | 3,725,234         |
| 62        | School Office  | 16,300                        |                | -                           |  | 1,845,783         |
| 59        | Coordinators and Consultants   | -                             | -              | -                           |  | 1,736,950         |
| 63        | Continuing Education   | 173,322                       | -              | -                           |  | 427,394           |
| 72        | Instruction - Amortization and Write Downs                             |                               |                |                             | 435,743  | 435,743           |
| 72.1      | Instruction - Loss on Disposal of TCA and Assets Held for Sale         |                               |                |                             | -  | -                 |
|           | <b>Total Instruction Expenses</b>                                      | <b>1,380,430</b>              | <b>14,500</b>  | -                           | <b>435,743</b>   | <b>65,105,040</b> |
|           | <b>ADMINISTRATION</b>  |                               |                |                             |  |                   |
| 64        | Trustees   |                               | -              |                             |  | 182,572           |
| 65        | Directors and Supervisory Officers                                     |                               | 5,000          | -                           |  | 795,194           |
| 66        | Board Administration   | 424,800                       | 125,316        | -                           |  | 3,157,156         |
| 73        | Admin - Amortization and Write Downs                                   |                               |                |                             | 33,783   | 33,783            |
| 73.1      | Admin - Loss on Disposal of TCA and Assets Held for Sale               |                               |                |                             | -  | -                 |
|           | <b>Total Administration Expenses</b>                                   | <b>424,800</b>                | <b>130,316</b> | -                           | <b>33,783</b>  | <b>4,168,705</b>  |
|           | <b>TRANSPORTATION</b>  |                               |                |                             |  |                   |
| 68        | Pupil Transportation   | 4,628,023                     | 3,152          | -                           |  | 5,010,148         |
| 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>4,628,023</b>              | <b>3,152</b>   | -                           | -  | <b>5,010,148</b>  |
|           | <b>PUPIL ACCOMMODATION</b>   |                               |                |                             |  |                   |
| 70        | School Operations and Maintenance                                      | 859,400                       | 10,750         |                             |  | 9,511,525         |
| 71        | School Renewal Expense   | -                             | -              |                             |  | 1,156,936         |
| 77        | Other Pupil Accommodation  | 3,500                         | -              | -                           |  | 8,500             |
| 75        | Pupil Accommodation - Amortization and Write Downs                     |                               |                |                             | 3,703,395  | 3,703,395         |
| 80.1      | Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale |                               |                |                             | -  | -                 |
|           | <b>Total Pupil Accommodation Expenses</b>                              | <b>862,900</b>                | <b>10,750</b>  | -                           | <b>3,703,395</b>   | <b>14,380,356</b> |
|           | <b>OTHER</b>   |                               |                |                             |  |                   |
| 79        | School Generated Funds Expenses  |                               |                |                             |  | 2,165,890         |
| 78        | Other Non-Operating Expenses   |                               | 697,825        | -                           |  | 1,422,276         |
| 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>697,825</b> | -                           | -  | <b>3,588,166</b>  |
| <b>90</b> | <b>Total Expenses Category</b>   | <b>7,296,153</b>              | <b>856,543</b> | -                           | <b>4,172,921</b>   | <b>92,252,415</b> |

## Schedule 10ADJ - Adjustment for Compliance Purposes

|           |  | Less: Inc.(Dec.) Unfunded<br>Liab. - Interest Accrued,<br>SGF, Contaminated Sites | Plus: Amort. of Employee<br>Future Benefits - Health,<br>Dental, Life Insurance Sept<br>1 Liab. | Less: Decrease Unfunded<br>Liabilities - Employee<br>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   | -13,259   | -   | -   |
| 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>-13,259</b>  | <b>2,101</b>  | -   |
|           | <b>OTHER</b>   |   |   |   |
| 79        | School Generated Funds Expenses  | 2,165,890   |   |   |
| 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>2,165,890</b>  | -   | -   |
| <b>90</b> | <b>Total Expenses Category</b>   | <b>2,152,631</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<br>of Employee Future<br>Benefits -<br>Retirement Gratuity<br>liability | Total Expenses<br>Adjustments | Total Expenses    | Total Expenses for<br>Compliance |
|-----------|--|--|-------------------------------|-------------------|----------------------------------|
|           | <b>INSTRUCTION</b>   | 18   | 19                            | 12                | 20                               |
| 51        | Classroom Teachers   | 498,328  | 510,828                       | 37,608,078        | 38,118,906                       |
| 52        | Supply Staff   | -  | -                             | 1,561,280         | 1,561,280                        |
| 53.1      | Teacher Assistants   | 71,730   | 73,730                        | 6,550,205         | 6,623,935                        |
| 53.2      | Early Childhood Educator   | -  | 1,000                         | 1,216,596         | 1,217,596                        |
| 55        | Textbooks and Supplies   | -  | -                             | 2,809,250         | 2,809,250                        |
| 54        | Computers  | -  | -                             | 1,331,330         | 1,331,330                        |
| 56        | Professionals Paraprofessionals and Technicians                        | 15,424   | 15,424                        | 3,778,573         | 3,793,997                        |
| 57        | Library and Guidance   | 17,896   | 17,896                        | 1,356,680         | 1,374,576                        |
| 58        | Staff Develop.   | -  | -                             | 563,669           | 563,669                          |
| 67        | Department Heads   | -  | -                             | 158,275           | 158,275                          |
| 61        | Principals and VPs   | 73,879   | 75,879                        | 3,725,234         | 3,801,113                        |
| 62        | School Office  | 19,522   | 19,522                        | 1,845,783         | 1,865,305                        |
| 59        | Coordinators and Consultants   | 18,164   | 19,164                        | 1,736,950         | 1,756,114                        |
| 63        | Continuing Education   | -  | -                             | 427,394           | 427,394                          |
| 72        | Instruction - Amortization and Write Downs                             |  |                               | 435,743           | 435,743                          |
| 72.1      | Instruction - Loss on Disposal of TCA and Assets Held for Sale         |  |                               | -                 | -                                |
|           | <b>Total Instruction Expenses</b>                                      | <b>714,943</b>   | <b>733,443</b>                | <b>65,105,040</b> | <b>65,838,483</b>                |
|           | <b>ADMINISTRATION</b>  |  |                               |                   |                                  |
| 64        | Trustees   | -  | -                             | 182,572           | 182,572                          |
| 65        | Directors and Supervisory Officers                                     | 10,000   | 10,000                        | 795,194           | 805,194                          |
| 66        | Board Administration   | 15,000   | 16,000                        | 3,157,156         | 3,173,156                        |
| 73        | Admin - Amortization and Write Downs                                   |  |                               | 33,783            | 33,783                           |
| 73.1      | Admin - Loss on Disposal of TCA and Assets Held for Sale               |  |                               | -                 | -                                |
|           | <b>Total Administration Expenses</b>                                   | <b>25,000</b>  | <b>26,000</b>                 | <b>4,168,705</b>  | <b>4,194,705</b>                 |
|           | <b>TRANSPORTATION</b>  |  |                               |                   |                                  |
| 68        | Pupil Transportation   | 1,589  | 1,589                         | 5,010,148         | 5,011,737                        |
| 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>1,589</b>   | <b>1,589</b>                  | <b>5,010,148</b>  | <b>5,011,737</b>                 |
|           | <b>PUPIL ACCOMMODATION</b>   |  |                               |                   |                                  |
| 70        | School Operations and Maintenance                                      | 56,485   | 58,586                        | 9,511,525         | 9,570,111                        |
| 71        | School Renewal Expense   | -  | 13,259                        | 1,156,936         | 1,170,195                        |
| 77        | Other Pupil Accommodation  | -  | -                             | 8,500             | 8,500                            |
| 75        | Pupil Accommodation - Amortization and Write Downs                     |  |                               | 3,703,395         | 3,703,395                        |
| 80.1      | Pupil Accommodation - Loss on disposal of TCA and Assets Held for Sale |  |                               | -                 | -                                |
|           | <b>Total Pupil Accommodation Expenses</b>                              | <b>56,485</b>  | <b>71,845</b>                 | <b>14,380,356</b> | <b>14,452,201</b>                |
|           | <b>OTHER</b>   |  |                               |                   |                                  |
| 79        | School Generated Funds Expenses  |  | -2,165,890                    | 2,165,890         | 0                                |
| 78        | Other Non-Operating Expenses   | -  | -                             | 1,422,276         | 1,422,276                        |
| 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>-2,165,890</b>             | <b>3,588,166</b>  | <b>1,422,276</b>                 |
| <b>90</b> | <b>Total Expenses Category</b>   | <b>798,017</b>   | <b>-1,333,013</b>             | <b>92,252,415</b> | <b>90,919,402</b>                |
| <b>91</b> | <b>Reconciliation Target Category</b>                                  | <b>798,017</b>   |                               |                   |                                  |

## Section 1A - Summary of Allocations

### OPERATING ALLOCATION

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

|        |   |                   |
|--------|---|-------------------|
| 1.1    | Pupil Foundation Allocation   | 24,765,310        |
| 1.1.1  | School Foundation Allocation  | 4,817,613         |
| 1.2    | Special Education Allocation  | 10,969,362        |
| 1.3    | Language Allocation   | 406,345           |
| 1.4    | Supported School Allocation   | 2,824,879         |
| 1.5    | Remote and Rural Allocation   | 5,997,502         |
| 1.6    | Learning Opportunities Allocation   | 2,494,053         |
| 1.7    | Continuing Education Allocation and Other Program   | 145,197           |
| 1.8    | Cost Adjustment and Teacher Qualification Allocation  | 5,416,607         |
| 1.8.1  | New Teacher Induction Program Allocation  | 102,912           |
| 1.8.2  | ECE Q&E Allocation  | 310,595           |
| 1.8.3  | Restraint Savings Allocation  | -72,386           |
|        | <i>.....(Table 18, Col.2, 2017-18 Grant Reg 44.6 x \$10,000,000/6,161.38) x -1</i>  |                   |
| 1.9    | Transportation Allocation   | 4,392,476         |
| 1.10   | Administration and Governance Allocation  | 3,372,198         |
| 1.11   | School Operations Allocation  | 7,175,097         |
| 1.12   | Community Use of Schools Allocation   | 102,023           |
| 1.13   | Declining Enrolment Adjustment  | 52,333            |
| 1.14   | Indigenous Education Allocation   | 2,057,676         |
| 1.15   | Safe and Accepting Schools Allocation   | 249,279           |
| 1.16   | Permanent Financing of NPF  | 696,825           |
| 1.17   | <b>General Operating Allocation (Prior to Capital Adjustment)</b>   | <b>76,275,896</b> |
|        | <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)  | 1,906,897         |
| 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   | <b>Total Operating Allocation (Before Savings From Strike or Lock-Out)</b>  | <b>74,412,315</b> |
|        | <i>...(item 1.17 less item 1.18 plus items 1.91.1 to 1.19.3)</i>  |                   |
|        | <b>Deduct: Savings from strike or lock-out:</b>   |                   |
| 1.22   | Salaries, wages and employee benefits that are not payable as a result of employees withholding their services or a lockout.<br><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.<br><i>... (Appendix M, item 5.20)</i>             | 0                 |
| 1.24   | <b>Net Savings from Strike or Lock-Out</b>  | <b>0</b>          |
|        | <i>.....(Item 1.22 less item 1.23)</i>  |                   |
| 1.35   | <b>Total Operating Allocation</b>   | <b>74,412,315</b> |
|        | <i>.....(Item 1.20 less item 1.24)</i>  |                   |

## Section 1A - Summary of Allocations

### CAPITAL ALLOCATION

| <b>Capital Grants</b> |  |                    |
|-----------------------|--|--------------------|
| 1.60                  | Capital Grants - Non Land  | 23,990,018         |
|                       | <i>...(Sch 3A, item 3.2 col. 1 to 8 + 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> |                    |
| 1.60.1                | Capital Grants - Land  | 0                  |
|                       | <i>...(Sch 3A, item 3.1 col. 1 to 8 + 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 1.18)   | 1,906,897          |
| 1.62                  | Total School Renewal Allocation.   | 1,940,905          |
| 1.62.2                | Capital Grants - Temporary Accommodation   | 240,000            |
| 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)  | 771,164            |
| 1.75                  | <b>Total Capital Allocation</b>  | <b>28,987,579</b>  |
|                       | <i>...(Sum of items 1.60 to 1.64)</i>  |                    |
| 1.80                  | <b>Total Allocation</b>  | <b>103,399,894</b> |
|                       | <i>...(Sum of items 1.35 and 1.75)</i>   |                    |

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

|  |  |                    |
|--|--|--------------------|
| <b>Amount flowed to revenue (Schedule 9)</b> |  |                    |
| 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)   | 15,388,491         |
| 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)   | 46,280,507         |
| 1.83   | Amount Flowed to Revenue - Operating Allocation (excluding allocations flowed to deferred revenue)   | 61,668,998         |
|  | <i>.....(Sum of items 1.81 and 1.82)</i>   |                    |
| 1.84   | Amount Flowed to Deferred Revenue (Schedule 5.1)   | 17,740,878         |
|  | <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 18.3.8. 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)   | 23,990,018         |
|  | <i>.....Item 1.60</i>  |                    |
| 1.86   | <b>TOTAL ALLOCATION</b>  | <b>103,399,894</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            | 76,275,896        |
|                | <i>.....(Item 1.17)</i>  |                   |
| <b>Deduct:</b> |  |                   |
| 1.91           | Net Savings from Strike or Lock-Out                                    | 0                 |
|                | <i>.....(Item 1.24)</i>  |                   |
| 1.92           | <b>Total Operating Allocation to be Used in Compliance Calculation</b> | <b>76,275,896</b> |
|                | <i>.....(Item 1.90 less item 1.91)</i>                                 |                   |