Chart of Accounts			Sky School Division No. 202		
Chart of Accounts	-				
Description Collection Co	Tot the period	Cit	anig August 31, 2013		
Description Collection Co				Budget	Budget
1-1-01-000-000 Property Taxation 0 8,75	Chart of Accounts		Description		2017-18
1-1-01-000-000 Property Taxation 0 8,75					
1-1-02-000-000	REVENUES				
1-1-03-000-000 Tuition and Related Fees 5,449,920 5,34 1-1-04-000-000 School Generated Funds 2,000,000 2,00 1-1-07-000-000 Complementary Services 1,638,772 1,638,772 1,11 1-08-000-000 External Services 878,748 82 1-1-05-000-000 Other Revenue 665,000 88 1-1-05-000-000 Governance 70,374,675 71,11 EXPENDITURES 1-2-10-000-000 Administration 2,593,735 2,55 1-2-12-000-000 Instruction 48,213,604 48,38 1-2-13-000-000 Transportation 7,198,504 7,03 1-2-13-000-000 Transportation 7,198,504 7,03 1-2-14-000-000 Transportation 7,198,504 7,03 1-2-15-000-000 Tuition and Related Fees 440,788 55 1-2-16-000-000 School Generated Funds 2,000,000 2,00 1-2-21-000-000 Complementary Services 2,826,651 2,20 1-2-21-000-000 External Services 1,047,205 95 1-2-17-000-000 External Services 1,047,205 95 1-2-17-000-000 Total Expenditures 74,740,963 72,98 Excess (Deficit) for the year 0 0 1-2-17-000-000 Complementary Services 0 0 1-2-17-000-000 Total Expenditures 74,740,963 72,98 Excess (Deficit) for the year 0 0 1-2-17-000-000 Complementary Services 0 0 0 1-2-17-000-000 Complementary Services 0 0 0 1-2-17-000-000 Complementary Services 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1-1-01-000-000		Property Taxation		8,759,650
1-1-04-000-000 School Generated Funds 2,000,000 2,00 1-1-07-000-000 Complementary Services 1,638,772 1,64 1-1-08-000-000 External Services 878,748 878,748 1,64 1-1-05-000-000 Other Revenue 665,000 88 1-1-05-000-000 Other Revenue 70,374,675 71,11 EXPENDITURES	1-1-02-000-000		Grants	59,742,235	51,674,963
1-1-07-000-000	1-1-03-000-000		Tuition and Related Fees		
1-1-08-000-000 External Services 878,748 82 1-1-05-000-000 Other Revenue 665,000 88 Total Revenues 70,374,675 71,111 EXPENDITURES					
1-1-05-000-000					1,640,976
Total Revenues Tota					821,052
EXPENDITURES 1-2-10-000-000	1-1-05-000-000	_			865,000
1-2-10-000-000		То	tal Revenues	70,374,675	71,110,341
1-2-10-000-000	EVDENDITUDES				
1-2-11-000-000			Covernance	254 256	261 444
1-2-12-000-000 Instruction					261,114
1-2-13-000-000					2,554,502
1-2-14-000-000					
1-2-15-000-000 Tuition and Related Fees 440,788 55 1-2-16-000-000 School Generated Funds 2,000,000 2,00 1-2-21-000-000 Complementary Services 2,826,651 2,94 1-2-22-000-000 External Services 1,047,205 95 1-2-17-000-000 Other Expenses 0 Total Expenditures 74,740,963 72,98 Excess (Deficit) for the year 4,366,288 -1,87 Tangible Capital Assets (1): (-) Purchases 100,000 2,54 (+) Proceeds from disposals 100,000 2,54 (+) Debt issued during the year 100,000 2,54 (+) Debt issued during the year 100,000 2,54 (+) Amortization expense 100,000 3,86 (-) Gain on disposals of tangible capital assets (1): (-) Employee Future Benefits expected payments 100,000 3,86 (-) Employee Future Benefits expected 100,000 3,86 (-) Employee Futu					8,227,820 7,050,468
1-2-16-000-000 School Generated Funds 2,000,000 2,000 1-2-21-000-000 Complementary Services 2,826,651 2,940 1-2-22-000-000 External Services 1,047,205 950 1-2-17-000-000 Other Expenses Other Expenses Other Expenditures 74,740,963 72,980 72,980 72,980 74,740,963 74,740,963 74,			•		592,968
1-2-21-000-000 External Services 2,826,651 2,94 1-2-22-000-000 External Services 1,047,205 95 1-2-17-000-000 Other Expenses 0 Total Expenditures 74,740,963 72,98 Excess (Deficit) for the year 2018-19 201 Long Term Debt, including capital leases (2): (-) Repayments of the year 0 (-) Debt issued during the year 0 (-) Gain on disposals of tangible capital assets (-) Gain on disposals of tangible capital expenses 0 (-) Employee Future Benefits expenses 0 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 NOTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 NOTHAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 0 Internally Restricted Surplus 0 Internally Restricted					
1-2-22-000-000 External Services 1,047,205 95 1-2-17-000-000 Other Expenses 0					2,946,056
1-2-17-000-000 Other Expenses O			· · · · · · · · · · · · · · · · · · ·		957,385
Total Expenditures Excess (Deficit) for the year Excess (Deficit) for the year Budget 2018-19 201 Tangible Capital Assets (1): (-) Purchases (+) Proceeds from disposals Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (-) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus FINAL DEFICIT POSITION provious years Internally Restricted Surplus					6,000
Excess (Deficit) for the year -4,366,288 -1,87 Budget Budget 2018-19 201 Tangible Capital Assets (1): (-) Purchases 100,000 2,54 (+) Proceeds from disposals 0 Long Term Debt, including capital leases (2): (-) Repayments of the year 0 100,000 2,54 (+) Debt issued during the year 0 100,000 2,54 (+) Debt issued during the year 0 100,000 3,80 (-) Gain on disposals of tangible capital assets 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1217 000 000	To	•		
Budget Buc 2018-19 201 Tangible Capital Assets (1): (-) Purchases 100,000 2,54 (+) Proceeds from disposals 0 Long Term Debt, including capital leases (2): (-) Repayments of the year 0 10 (+) Debt issued during the year 0 10 NON-CASH GAIN/EXPENSES (3): (+) Amortization expense 3,800,000 3,80 (-) Gain on disposals of tangible capital assets 0 (+) Employee Future Benefits expenses 0 33 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 11 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 5.286 Reserves 0 1 Unused PMR funding from previous years 0 1 Internally Restricted Surplus 666,288		_	<u> </u>		
Tangible Capital Assets (1): (-) Purchases (+) Proceeds from disposals Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (-) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus		LA	cess (Benefit) for the year	4,300,200	1,071,041
Tangible Capital Assets (1): (-) Purchases (+) Proceeds from disposals Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (-) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus				Rudget	Budget
Tangible Capital Assets (1): (-) Purchases (+) Proceeds from disposals 0 Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year 0 10 NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (+) Employee Future Benefits expenses 0 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 666,288					2017-18
(-) Purchases (+) Proceeds from disposals 0 Long Term Debt, including capital leases (2): (-) Repayments of the year 0 10 (+) Debt issued during the year 0 NON-CASH GAIN/EXPENSES (3): (-) Gain on disposals of tangible capital assets (-) Gain on disposals of tangible capital assets (-) Employee Future Benefits expenses 0 0 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 666,288				2010 15	2017 10
(-) Purchases (+) Proceeds from disposals 0 Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year 0 NON-CASH GAIN/EXPENSES (3): (-) Gain on disposals of tangible capital assets (-) Gain on disposals of tangible capital assets (-) Employee Future Benefits expenses 0 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 666,288	Tangible Capital Assets (1):				
(+) Proceeds from disposals Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (+) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 666,288				100.000	2,547,509
Long Term Debt, including capital leases (2): (-) Repayments of the year (+) Debt issued during the year NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (-) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus O 10 10 11 10 11 10 10 11 10 10				-	C
(-) Repayments of the year 0 10 (+) Debt issued during the year 0 0 NON-CASH GAIN/EXPENSES (3): (+) Amortization expense 3,800,000 3,80 (-) Gain on disposals of tangible capital assets 0 0 (+) Employee Future Benefits expenses 0 32 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 11 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 0 5.286 Reserves 0 Unused PMR funding from previous years 0 Internally Restricted Surplus 6666,288					
(-) Repayments of the year 0 10 (+) Debt issued during the year 0 0 NON-CASH GAIN/EXPENSES (3): (+) Amortization expense 3,800,000 3,80 (-) Gain on disposals of tangible capital assets 0 0 (+) Employee Future Benefits expenses 0 32 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 11 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 0 5.286 Reserves 0 Unused PMR funding from previous years 0 Internally Restricted Surplus 6666,288	Long Term Debt, including capital leases (2):				
(+) Debt issued during the year 0 NON-CASH GAIN/EXPENSES (3): (+) Amortization expense 3,800,000 3,800 (-) Gain on disposals of tangible capital assets 0 (+) Employee Future Benefits expenses 0 32 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 11 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -500 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 0 S.286 Reserves 0 Unused PMR funding from previous years 0 Internally Restricted Surplus 666,288				0	100,000
NON-CASH GAIN/EXPENSES (3): (+) Amortization expense (-) Gain on disposals of tangible capital assets (+) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus				0	C
(+) Amortization expense 3,800,000 3,800 (-) Gain on disposals of tangible capital assets 0 (+) Employee Future Benefits expenses 0 32 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 13 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 0 5.286 Reserves 0 Unused PMR funding from previous years 0 1.10 1.10 Internally Restricted Surplus 666,288 666,288	- ,				
(+) Amortization expense 3,800,000 3,800 (-) Gain on disposals of tangible capital assets 0 (+) Employee Future Benefits expenses 0 32 OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments 0 13 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans 0 5.286 Reserves 0 Unused PMR funding from previous years 0 1.10 1.10 Internally Restricted Surplus 666,288 666,288	NON-CASH GAIN/EXPENSES (3):				
(-) Gain on disposals of tangible capital assets (+) Employee Future Benefits expenses OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus				3,800,000	3,803,550
(+) Employee Future Benefits expenses 0 32 OTHER CASH REQUIREMENTS: 0 11 NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: 0 5.286 Reserves 0 Unused PMR funding from previous years 1 0 Internally Restricted Surplus 666,288	(-) Gain on disposals of tangible capital assets				C
OTHER CASH REQUIREMENTS: (-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus				0	326,900
(-) Employee Future Benefits expected payments NET EXCESS (DEFICIT) CASH OF THE YEAR FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 0 13 -666,288					
NET EXCESS (DEFICIT) CASH OF THE YEAR -666,288 -50 FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus -666,288 -50 -666,2	OTHER CASH REQUIREMENTS:				
FINAL DEFICIT POSITION WILL BE COVER BY: Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 666,288	(-) Employee Future Benefits expected payment	s		0	115,900
Cash received or to be received from capital loans S.286 Reserves 0 Unused PMR funding from previous years 0 Internally Restricted Surplus 666,288	NET EXCESS (DEFICIT) CASH OF THE YEAR			-666,288	-504,000
Cash received or to be received from capital loans S.286 Reserves Unused PMR funding from previous years Internally Restricted Surplus 0 666,288					
S.286 Reserves 0 Unused PMR funding from previous years 0 Internally Restricted Surplus 666,288					
Unused PMR funding from previous years 0 Internally Restricted Surplus 666,288		าร		0	C
Internally Restricted Surplus 666,288				0	(
					(
	Internally Restricted Surplus			666,288	(
		_			
Other (please explain) 0 REVISED CASH POSITION 0	Unrestricted Surplus			0	504,000