

**Manitoba**  
Education and Training



Schools' Finance Branch  
511-1181 Portage Avenue  
Winnipeg, Manitoba  
R3G 0T3

WESTERN SCHOOL DIVISION  
UNIT 4-75 THORNHILL  
MORDEN, MANITOBA R6M 1P2

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

June 30, 2019

**TABLE OF CONTENTS**  
**2018/2019 FINANCIAL STATEMENTS**

	<b>PAGE</b>
AUDITOR'S REPORT	
AUDITOR'S REPORT ON ENROLMENT (with EIS Cert. - part 2 of 2)	
AUDITOR'S MANAGEMENT LETTER	
MANAGEMENT RESPONSIBILITY LETTER	
ORGANIZATIONAL CHART	
EXPENSE DEFINITIONS	i
<b>CONSOLIDATED</b>	
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	2
STATEMENT OF CHANGE IN NET DEBT	3
STATEMENT OF CASH FLOW	4
NOTES TO THE FINANCIAL STATEMENTS	
<b>ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS</b>	<b>5</b>
<b>OPERATING FUND</b>	
SCHEDULE OF FINANCIAL POSITION	6
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	7
REVENUE DETAIL: PROVINCE OF MANITOBA	8 - 9
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	10
EXPENSE BY FUNCTION AND BY OBJECT	11
EXPENSE DETAIL	
- Function 100: Regular Instruction	12
- Function 200: Student Support Services	13
- Function 300: Adult Learning Centres	14
- Function 400: Community Education and Services	15
- Function 500: Divisional Administration	16
- Function 600: Instructional and Other Support Services	17
- Function 700: Transportation of Pupils	18
- Function 800: Operations and Maintenance	19
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	20
<b>CAPITAL FUND</b>	
SCHEDULE OF FINANCIAL POSITION	21
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	22
SCHEDULE OF TANGIBLE CAPITAL ASSETS	23
SCHEDULE OF RESERVE ACCOUNTS	24
<b>SPECIAL PURPOSE FUND</b>	
SCHEDULE OF FINANCIAL POSITION	25
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	26
<hr/>	
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (unaudited)	27
FULL TIME EQUIVALENT PERSONNEL (unaudited)	28
CALCULATION OF ADMINISTRATION COSTS (audited)	29
CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES	30 - 32



## INDEPENDENT AUDITOR'S REPORT

To the board of trustees of  
Western School Division

### Opinion

We have audited the financial statements of Western School Division, which comprise the consolidated statement of financial position as at June 30, 2019, and the consolidated statement of revenue, expenses and accumulated surplus, statement of change in net debt and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Western School Division as at June 30, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Matters

Our audit was conducted for the purposes of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in the other statements, schedules and reports is presented for purposes of additional analysis. Such supplemental information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements taken as a whole. Budgeted figures provided for information purposes are unaudited.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

**Partners** Dale R. Gislason, FCPA, FCGA\* Robert J. Friesen, B. Comm. (Hons.), FCPA, FCGA Kenton Doerksen, BA, CPA, CGA\*  
Saul Targownik, CPA, CMA, CGA\* Darren Funk, CPA, CGA\* Sarah Beaver, BA (Hons.), CPA, CGA\*  
Mel L. Verin, BA, FCPA, FCA\* Brian K. Derksen, BA, CPA, CGA\* Retired: Ernest Peters, FCPA, FCGA  
\*Professional Corporation

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cause significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a matter that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Gislason Targownik Peters*

CHARTERED PROFESSIONAL ACCOUNTANTS

Winkler, Manitoba  
October 28, 2019

I hereby certify that this report and the statements and reports referenced herein have been presented to the members of the board of the above mentioned School Division.

Oct. 28, 2019  
Date

  
Chairperson

**gtp** Gislason Targownik Peters

Chartered Professional Accountants

## AUDITOR'S REPORT ON ENROLMENT

### TO THE BOARD OF TRUSTEES WESTERN SCHOOL DIVISION

We have audited the attached EIS Enrolment File Verification Report - EIS Cert. - part 2 of 2 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2018/19 School Year) of the Western School Division as at September 30, 2018. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

We conducted our audit in accordance with the standards for assurance engagements set out in the CICA Handbook - Assurance. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the enrolment information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the enrolment information.

In our opinion, this report presents fairly, in all material respects, the enrolment of the Western School Division as at September 30, 2018 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2018/19 School Year referred to above.

*Gleason Targemik Peters*

\_\_\_\_\_  
Auditor

10/28/2019

\_\_\_\_\_  
Date

I hereby certify that the preceding report has been presented to the members of the Board of



\_\_\_\_\_  
Chairperson of the Board

Oct. 28, 2019

\_\_\_\_\_  
Date



Schools' Finance Branch  
511-1181 Portage Ave.  
Winnipeg, MB R3G 0T3

**CERTIFICATION FORM FOR  
REPORTING OF ENROLMENT ELECTRONICALLY  
ON SEPTEMBER 30, 2018**

**WESTERN SCHOOL DIVISION**

We hereby certify that to the best of our knowledge and belief, the following pupil enrolment and school information reported electronically through EIS Collection is true and correct and in accordance with the laws and regulations of the Province of Manitoba;

- MET number;
- school attended;
- birthdate;
- gender;
- school student number;
- enrolment date;
- grade;
- enrolment code;
- resident division;
- postal code (residence);
- attendance (eligible percentage);
- diploma already attained;
- homeroom;
- Child and Family Services (CFS) status;
- transportation code;
- French Language;
- Aboriginal and International Languages;
- English as an Additional Language.

Oct 19/18  
DATE

Paul Pedersen  
SECRETARY - TREASURER

Oct 19/18  
DATE

Stephen Ross  
SUPERINTENDENT

The collection of personal information submitted by divisions is authorized under *The Public Schools Act* and the *Funding of Schools Program Regulation (M.F.259/2006)*.

The personal information reported will be used for the purpose of determining and verifying funding eligibility and program requirements under the *Funding of Schools Program* and for statistical use.

It is protected by the Protection of Privacy provisions of *The Freedom of Information and Protection of Privacy Act*.

Any questions about the collection can be directed to: Schools' Finance Branch at 204-945-6810.

Remember to attach part 2



Schools' Finance Branch  
511-1181 Portage Ave,  
Winnipeg, MB R3G 0T3

**EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2018**

**WESTERN SCHOOL DIVISION**

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB).  
The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to update to the departmental EIS database.

SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE												TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL		
	SE (Ages 4 to 13)	SS (14 and Over)	N	K	1	2	3	4	5	6	7	8	9	10					11	12
Mayrle Leaf Elementary School			91	91	95	97	82										458	4	0	460
Mirnewasta School			62	65	54	62	52										295		0	295
Morden Collegiate												142	110	198	141		531		3	534
Morden Middle School									184	135	141	143					583		5	588
<b>SCHOOL DIVISION TOTAL</b>			<b>153</b>	<b>156</b>	<b>140</b>	<b>159</b>	<b>134</b>	<b>164</b>	<b>135</b>	<b>141</b>	<b>143</b>	<b>142</b>	<b>110</b>	<b>138</b>	<b>141</b>		<b>1,935</b>	<b>4</b>	<b>8</b>	<b>1,977</b>

PUPILS ATTENDING OUT OF DIVISION  
(ENROLMENT CODE 500 SERIES)



October 28, 2019

Western School Division  
Unit 4 – 75 Thornhill Street.  
Morden, Manitoba R6M 1P2

Attention: Chairman of the Board of Trustees

Dear Sir,

We have completed the audit of the financial statements of Western School Division for the year ended June 30, 2019. The objective of our audit was to obtain reasonable assurance that the financial statements were free of material misstatement; our audit was not designed for the purpose of identifying matters to communicate. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist.

During the course of our audit we did not identify any of the following matters: misstatements, other than trivial errors; fraud; misstatements that may cause future financial statements to be materially misstated; illegal or possibly illegal acts; or significant weakness in internal control.

This communication is prepared solely for your information and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,

Brian Derksen, CPA, CGA  
Gislason Targownik Peters

*Partners* Dale R. Gislason, FCPA, FCGA\*  
Saul Targownik, CPA, CMA, CGA\*  
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Sarah Beaver, BA (Hons.), CPA, CGA\*  
Retired: Ernest Peters, FCPA, FCGA  
\*Professional Corporation



## MANAGEMENT REPORT


### Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of Western School Division are the responsibility of the Division management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of The Canadian Institute of Chartered Accountants. A summary of the significant accounting policies are described in Note 2 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods. Division management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The Board of Trustees of the Division met with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

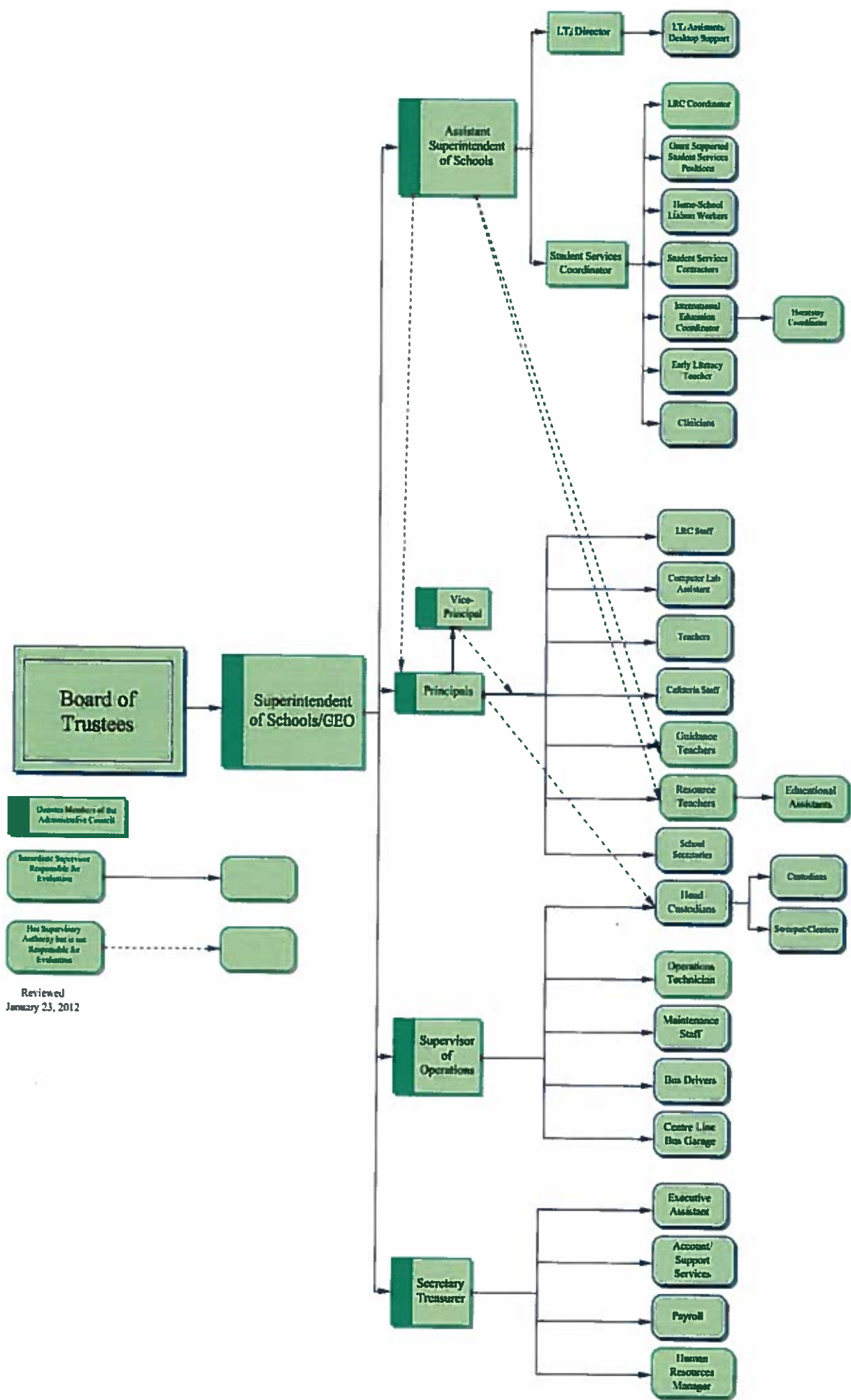
The consolidated financial statements have been audited by Gislason Targownik Peters, Chartered Professional Accountants, independent external auditors appointed by the Board. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Division's consolidated financial statements.

  
Chairperson  
Secretary-Treasurer

*October 28, 2019*



# AP 401 – WESTERN SCHOOL DIVISION ORGANIZATIONAL CHART



Reviewed Date:

February 13, 2012

Policy CCA

## EXPENSE DEFINITIONS

**Operating Fund - consists of the nine functions defined below:**

**Function 100 - Regular Instruction -** Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff.

**Function 200 - Student Support Services -** Consists of costs specifically related to students who have exceptional learning needs, as well as counselling and guidance and resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory, or emotional/behavioural disabilities. These costs would include special education and resource teachers, special needs educational assistants, counsellors, clinicians, and 'related and appropriate services (e.g. occupational therapists), supplies, textbooks, materials, equipment and software. Special education co-ordinators or student services administrators and clerical staff are also included.

**Function 300 - Adult Learning Centres -** Consists of costs related to Adult Learning Centres (ALC) owned and operated by school divisions, including "hybrid" facilities that serve both adults and regular K-12 students. ALC's offer adult centred programs in which adult education principles and practices are applied to curriculum and program delivery. Does not include costs associated with adults in the regular classroom. Also, does not include costs associated with ALC's that are governed by their own board of directors.

**Function 400 - Community Education and Services -** Consists of costs related to providing services (such as community use of facilities and gym rentals) and non-credit courses to community groups and individuals. Includes pre-kindergarten education.

**Function 500 - Divisional Administration -** Consists of costs related to the administration of the school division including the board of trustees and the superintendent's and secretary-treasurer's departments.

**Function 600 - Instructional and Other Support Services -** Consists of costs related to support services for students, teaching staff and the educational process, such as libraries/media centers, professional development, and curriculum consulting and development.

**Function 700 - Transportation of Pupils -** Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses over \$20,000 per unit as they are recorded in the capital fund.

**Function 800 - Operations and Maintenance -** Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance and supplies. Does not include capital costs.

**Function 900 - Fiscal -** Consists of short-term loan interest, bank charges, bad debts expense and the Health and Education Levy.

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

as at June 30

Notes		2019	2018
	<b>Financial Assets</b>		
	Cash and Bank	-	-
	Due from - Provincial Government	353,592	353,517
	- Federal Government	52,376	30,738
	- Municipal Government	4,296,950	4,210,844
	- Other School Divisions	254,731	234,401
	- First Nations	-	-
	Accounts Receivable	7,128	9,457
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>4,964,777</u>	<u>4,838,957</u>
	<b>Liabilities</b>		
3	Overdraft	4,240,743	4,061,978
	Accounts Payable	461,779	374,812
	Accrued Liabilities	396,897	368,499
4	Employee Future Benefits	123,755	132,692
	Accrued Interest Payable	102,427	99,675
	Due to - Provincial Government	71,149	74,150
	- Federal Government	19,180	16,588
	- Municipal Government	-	-
	- Other School Divisions	269,983	233,453
	- First Nations	-	-
5	Deferred Revenue	896,210	888,327
6	Borrowings from the Provincial Government	7,004,024	6,936,535
	Other Borrowings	-	-
	School Generated Funds Liability	8,222	9,805
		<u>13,594,369</u>	<u>13,196,514</u>
	<b>Net Assets (Debt)</b>	<u>(8,629,592)</u>	<u>(8,357,557)</u>
	<b>Non-Financial Assets</b>		
8	Net Tangible Capital Assets (TCA Schedule)	14,193,513	13,869,260
	Inventories	46,399	5,514
	Prepaid Expenses	48,103	99,214
		<u>14,288,015</u>	<u>13,973,988</u>
9	<b>Accumulated Surplus</b>	<u>5,658,423</u>	<u>5,616,431</u>

See accompanying notes to the Financial Statements

**CONSOLIDATED STATEMENT  
OF REVENUE, EXPENSES  
AND ACCUMULATED SURPLUS**

For the Year Ended June 30

Notes		2019	2018
	<b>Revenue</b>		
	Provincial Government	14,335,356	13,958,548
	Federal Government	19,444	7,736
	Municipal Government - Property Tax	7,175,755	7,027,652
	- Other	3,200	3,200
	Other School Divisions	55,250	57,200
	First Nations	-	-
	Private Organizations and Individuals	288,247	278,035
	Other Sources	51,666	73,271
	School Generated Funds	435,960	330,239
	Other Special Purpose Funds	-	-
		<u>22,364,878</u>	<u>21,735,881</u>
	<b>Expenses</b>		
	Regular Instruction	12,943,993	12,451,713
	Student Support Services	2,728,087	2,698,705
	Adult Learning Centres	388,324	392,331
	Community Education and Services	54,633	43,592
	Divisional Administration	741,365	816,651
	Instructional and Other Support Services	481,788	536,228
	Transportation of Pupils	881,429	868,280
	Operations and Maintenance	2,043,953	1,889,853
11	Fiscal - Interest	398,821	376,911
	- Other	341,728	338,778
	Amortization	904,327	875,621
	Other Capital Items	-	-
	School Generated Funds	423,375	324,696
	Other Special Purpose Funds	-	-
		<u>22,331,823</u>	<u>21,613,359</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>33,055</u>	<u>122,522</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(8,937)</u>	<u>16,179</u>
	Net Current Year Surplus (Deficit)	<u>41,992</u>	<u>106,343</u>
	Opening Accumulated Surplus	5,616,431	5,510,088
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>5,616,431</u>	<u>5,510,088</u>
	Closing Accumulated Surplus	<u>5,658,423</u>	<u>5,616,431</u>

See accompanying notes to the Financial Statements

**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**

For the Year Ended June 30, 2019

	2019	2018
Net Current Year Surplus (Deficit)	<u>41,992</u>	<u>106,343</u>
Amortization of Tangible Capital Assets	904,327	875,621
Acquisition of Tangible Capital Assets	(1,228,580)	(931,932)
(Gain) / Loss on Disposal of Tangible Capital Assets	(7,627)	(4,437)
Proceeds on Disposal of Tangible Capital Assets	<u>7,627</u>	<u>4,437</u>
	<u>(324,253)</u>	<u>(56,311)</u>
Inventories (Increase)/Decrease	(40,885)	11,029
Prepaid Expenses (Increase)/Decrease	<u>51,111</u>	<u>(29,998)</u>
	<u>10,226</u>	<u>(18,969)</u>
(Increase)/Decrease in Net Debt	<u>(272,035)</u>	<u>31,063</u>
Net Debt at Beginning of Year	(8,357,557)	(8,388,620)
Adjustments Other than Tangible Cap. Assets	<u>-</u>	<u>-</u>
	<u>(8,357,557)</u>	<u>(8,388,620)</u>
<b>Net Assets (Debt) at End of Year</b>	<u><u>(8,629,592)</u></u>	<u><u>(8,357,557)</u></u>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2019

	2019	2018
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	41,992	106,343
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	904,327	875,621
(Gain)/Loss on Disposal of Tangible Capital Assets	(7,627)	(4,437)
Employee Future Benefits Increase/(Decrease)	(8,937)	16,179
Due from Other Organizations (Increase)/Decrease	(128,149)	818,355
Accounts Receivable & Accrued Income (Increase)/Decrease	2,329	7,946
Inventories and Prepaid Expenses - (Increase)/Decrease	10,226	(18,969)
Due to Other Organizations Increase/(Decrease)	36,121	(1,043,110)
Accounts Payable & Accrued Liabilities Increase/(Decrease)	118,117	(38,387)
Deferred Revenue Increase/(Decrease)	7,883	662,781
School Generated Funds Liability Increase/(Decrease)	(1,583)	1,644
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	<u>974,699</u>	<u>1,383,966</u>
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(1,228,580)	(931,932)
Proceeds on Disposal of Tangible Capital Assets	<u>7,627</u>	<u>4,437</u>
Cash Provided by (Applied to) Capital Transactions	<u>(1,220,953)</u>	<u>(927,495)</u>
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	<u>-</u>	<u>-</u>
Cash Provided by (Applied to) Investing Transactions	<u>-</u>	<u>-</u>
<b>Financing Transactions</b>		
Borrowings from the Provincial Government Increase/(Decrease)	67,489	300,691
Other Borrowings Increase/(Decrease)	<u>-</u>	<u>-</u>
Cash Provided by (Applied to) Financing Transactions	<u>67,489</u>	<u>300,691</u>
Cash and Bank / Overdraft (Increase)/Decrease	(178,765)	757,162
Cash and Bank (Overdraft) at Beginning of Year	<u>(4,061,978)</u>	<u>(4,819,140)</u>
<b>Cash and Bank (Overdraft) at End of Year</b>	<u><u>(4,240,743)</u></u>	<u><u>(4,061,978)</u></u>

**WESTERN SCHOOL DIVISION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019**

**1. Nature of Organization and Economic Dependence**

The School Division (Division) is a public body that provides education services to residents within its geographic location. The division is funded mainly by grants from the Province of Manitoba (Province), and a special levy on the property assessment included in the Division's boundaries. The Division is exempt from income tax and is a registered charity under the Income Tax Act.

The Division is economically dependent on the Province for the majority of its revenue and capital financing requirements. Without this funding, the Division would not be able to continue its operations.

**2. Significant Accounting Policies**

The consolidated financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles established by PSAB of the Chartered Professional Accountants of Canada.

**a) Reporting Entity and Consolidation**

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the operating fund, capital fund, and special purpose fund of the Division. The Division reporting entity includes school generated funds controlled by the Division.

All inter-fund accounts and transactions are eliminated upon consolidation.

**b) Basis of Accounting**

Revenues and expenses are reported on the accrual basis of accounting except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

**c) Fund Accounting**

The fund method of accounting is employed by the Division to record financial transactions in separate funds as defined by Financial Reporting and Accounting in Manitoba Education (FRAME) in accordance with the purpose for which the funds have been created.

The Operating Fund is maintained to record all the day to day operating revenues and expenses. The Capital Fund is used to account for the acquisition, amortization, disposal and financing of capital assets. The Special Purpose Fund is used to account for school generated funds controlled by the Division.

**d) School Generated Funds**

School generated funds are moneys raised by the school, or under the auspices of the school, through extra curricular activities for the sole use of the school that the principal of each school, subject to the rules of the school board, may raise, hold, administer and expend for the purposes of the school.

Only revenue and expenses of school generated funds controlled by the Division are included in the Consolidated Statement of Revenue, Expenses and Accumulated



Surplus. To be deemed as controlled, a school must have the unilateral authority to make the decisions as to when, how and on what the funds are to be spent.

Period end cash balances of all school generated funds are included in the Consolidated Statement of Financial Position. The uncontrolled portion of this amount is reflected in the School Generated Funds Liability account. Examples of uncontrolled school generated funds are parent council funds, other parent group funds, student council funds and travel club funds. Revenues and expenses of uncontrolled school generated funds are not included in the consolidated financial statements.

**e) Tangible Capital Assets**

Tangible capital assets are non-financial assets that are used by the Division to provide services to the public and have an economic life beyond one fiscal year. Tangible capital assets include land, buildings, buses, other vehicles, furniture and equipment, computers, capital leases, leasehold improvements, and assets under construction.

To be classified as tangible capital assets, each asset other than land must individually meet the capitalization threshold for its class as prescribed by FRAME.

Asset Description	Capitalization Threshold (\$)	Estimate Useful Life (years)
Land Improvements	25,000	10
Buildings – bricks, mortar and steel	25,000	40
Buildings – wood frame	25,000	25
School buses	20,000	10
Vehicles	10,000	5
Equipment	10,000	5
Network infrastructure	25,000	10
Computer hardware, servers & peripherals	5,000	4
Computer software	10,000	4
Furniture & fixtures	5,000	10
Leasehold improvements	25,000	Over term of lease

Grouping of assets is not permitted except for computer work stations.

With the exception of land, donated capital assets and capital leases, all tangible capital assets, are recorded at historical cost, which includes purchase price, installation costs and other costs incurred to put the asset into service.

Buildings are recorded at historical cost when known. For buildings acquired prior to June 30, 2005 where the actual cost was not known, the replacement value for insurance purposes as at June 30, 2005 was regressed to the date of acquisition using a regression index based on Southam and CanaData construction cost indices.

Donated tangible capital assets are recorded at fair market value at the date of donation. Deferred revenue is recorded in an equivalent amount, for all donated assets except land. The deferred revenue will be recognized as revenue over the useful life of the related asset, on the same basis that the asset is amortized.

All land acquired prior to June 30, 2006 has been valued by the Crown Lands and Property Agency.

All tangible capital assets, except for land, capital leases, and assets under construction, are amortized on a straight-line basis over their estimated useful lives as prescribed by FRAME. Land is not amortized.

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal if not fully amortized.

Assets under construction are not amortized until the date of substantial completion. Interest on funds used to finance school buildings under construction is capitalized for the periods preceding the date of substantial completion.

**f) Employee Future Benefits**

The Province of Manitoba pays the employer portion of the Teachers' Retirement Allowances Fund (TRAF), the pension plan for all certified teachers of the Division. The Division does not contribute to TRAF, and no costs relating to this plan are included in the Division's financial statements.

However, the Division provides retirement and other future benefits to its non-teaching employees. These benefits include defined contribution pension, and sick leave. The Division adopted the following policy with respect to accounting for these employee future benefits:

Defined Contribution Pension Plan

The Division pays the employer portion of a defined contribution plan administered by Sun Life Financial for non-teaching employees. Under this plan, mandatory amounts based on employee earnings are calculated and forwarded to the pension administrator. The Division matches these contributions equally. No responsibility is assumed by the Division to make any further contribution.

Non-vested Accumulated Sick Leave

For non-vesting accumulating sick days, the benefit costs are recognized, based on a projection of expected future utilization of sick time, discounted using net present value techniques.

**g) Capital Reserve**

Certain amounts, as approved by the Board of Trustees and the Public Schools Finance Board (PSFB), have been set aside in reserve accounts for future capital purposes. These Capital Reserve accounts are internally restricted funds that form part of the Accumulated Surplus presented in the Consolidated Statement of Financial Position.

**h) Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. These estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

**i) Financial instruments**

There are no significant terms and conditions related to financial instruments (cash, accounts receivable, investments, bank indebtedness, accounts payable and long-term debt) that may affect the amount, timing and certainty of future cash flows. The Division is exposed to credit risk from the potential non-payment of accounts receivable. However, the majority of the receivables are from local, provincial and federal governments, and therefore, the credit risk is minimal. The carrying amounts of the financial instruments approximate their fair values, unless otherwise noted.

### 3. Bank Overdraft

The Division has an authorized line of credit with Access Credit Union Limited of \$7,250,000 by way of overdrafts and is repayable on demand at prime less 0.5%.

### 4. Employee Future Benefits

The Division sponsors a defined contribution pension plan, administered by Sun Life Financial. Non-teaching employees enrolled in the plan contribute 5.75% of gross earnings. The Division contributions equal the employee contributions to the plan. No pension liability is included in the financial statements. The employee future benefit expense is part of the Employee Benefits and Allowances expense account.

Non-vested accumulated sick leave benefits are measured using net present value techniques on the expected future utilization of excess of sick benefits used over earned per year, to maximum entitlement. The impact of the estimated non-vested sick leave benefit cost for 2018-19 is \$123,755 (2017-18 \$132,692).

### 5. Deferred Revenue

The deferral method of accounting is used for revenues received that, pursuant to legislation, regulation or agreement, may only be used for specific purposes. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed. The following is a breakdown of the account balance:

	Balance as at June 30, 2018	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2019
Manitoba Textbook Bureau	\$ 15,115	\$ 51,042	\$ 54,099	\$ 12,058
Education & Property Tax Credit	825,072	2,098,860	2,088,141	835,791
Other	48,140	65,350	65,129	48,361
	<u>\$ 888,327</u>	<u>\$ 2,215,252</u>	<u>\$ 2,207,369</u>	<u>\$ 896,210</u>

### 6. Debenture Debt

The debenture debt of the Division is in the form of twenty-year debentures payable, principal and interest, in twenty equal yearly installments and maturing at various dates from 2020 to 2038. Payment of principal and interest is funded entirely by grants from the Province of Manitoba, except for the debenture debt on self-funded capital projects. The debentures carry interest rates that range from 3% to 7.25%. Debenture interest expense payable as at June 30, 2019, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures is recorded in Due from the Provincial Government. The debenture principal and interest repayments in the next five years are:

	Principal	Interest	Total
2020	444,115	307,337	751,452
2021	440,300	385,361	725,661
2022	423,609	264,106	687,715
2023	433,102	244,431	677,533
2024	450,814	224,495	675,309
	<u>\$2,191,940</u>	<u>\$1,325,730</u>	<u>\$3,517,669</u>

### 7. School Generated Funds Liability

School Generated Funds Liability includes the non-controlled portion of school generated funds consolidated in the cash and bank balances in the amount of \$114,814.

### 8. Net Tangible Capital Assets

The Schedule of Tangible Capital Assets (TCA), page 23 of the audited financial statements, provides a breakdown of cost, accumulated amortization and net book value by class.

	Gross Amount	Accumulated Amortization	2019 Net Book Value
Owned-tangible capital assets	\$ 29,248,835	\$ 15,055,322	\$ 14,193,513

**9. Accumulated Surplus**

The consolidated accumulated surplus is comprised of the following:

	2019	2018
<b>Operating Fund</b>		
Designated Surplus	\$ -	\$ -
Non-vested Sick Leave	(123,754)	(132,692)
Undesignated Surplus	784,320	830,568
	<u>660,566</u>	<u>697,876</u>
<b>Capital Fund</b>		
Reserve Accounts	694,820	574,820
Equity in Tangible Capital Assets	4,196,445	4,249,728
	<u>4,891,265</u>	<u>4,824,548</u>
<b>Special Purpose Fund</b>		
School Generated Funds	106,592	94,007
Other Special Purpose Funds	-	-
	<u>106,592</u>	<u>94,007</u>
	<u>\$5,658,423</u>	<u>\$5,616,431</u>

Reserve Accounts under the Capital Fund represents internally restricted reserves for specific purposes approved by the Board of Trustees and PSFB. A Schedule of Capital Reserve Accounts is provided on page 24 of the audited financial statements.

	2019	2018
New school reserves	\$ 200,000	\$ 200,000
Bus reserves	494,820	374,820
	<u>\$ 694,820</u>	<u>\$ 574,820</u>

School Generated Funds and Other Special Purpose Funds are externally restricted moneys for school use.

**10. Municipal Government – Property Tax and related Due from Municipal Government**

Education property tax or Special Levy is raised as the Division’s contribution to the cost of providing public education for the students resident in the division. The Municipal Government-Property Tax shown on the consolidated revenue and expense is raised over the two calendar (tax) years; 40% from 2018 tax year and 60% from 2019 tax year. Below are the related revenue and receivable amounts:

	2019	2018
Revenue-Municipal Government-Property Tax	\$ 7,175,755	\$ 7,027,653
Receivable-Due from Municipal-Property Tax	\$ 4,296,950	\$ 4,210,844

**11. Interest Received and Paid**

The Division received interest during the year of \$6,635 (2018 - \$2,297); interest paid during the year was \$398,821 (2018 - \$376,913).

Interest expense is included in Fiscal and is comprised of the following:

	<u>2019</u>	<u>2018</u>
Operating Fund		
Fiscal-short term loan, interest and bank charges	\$ 32,181	\$ 31,972
Capital Fund		
Debenture debt interest	310,733	299,158
Other interest	<u>55,907</u>	<u>45,783</u>
	<u>\$ 398,821</u>	<u>\$ 376,913</u>

The accrual portion of debenture debt interest expense of \$102,427 included under the Capital Fund-Debenture debt interest is offset by an accrual of the debt servicing grant from the Province of Manitoba.

## 12. Expenses by object

Expenses in the consolidated statement of revenue, expenses and accumulated surplus are reported by function as defined by FRAME. Below is the detail of expenses by object:

	<u>Actual</u> <u>2019</u>	<u>Budget</u> <u>2019</u>	<u>Actual</u> <u>2018</u>
Salaries	\$ 15,900,844	\$ 16,249,264	\$ 15,732,270
Employees benefits & allowances	1,096,105	1,108,725	1,081,644
Services	1,792,926	1,838,745	1,704,530
Supplies, materials & minor equipment	1,350,704	1,148,961	1,064,779
Interest	32,181	25,000	31,972
Payroll Tax	341,728	349,359	338,778
Amortization	904,327	-	875,921
Other capital items	-	-	-
School generated funds	423,375	-	324,696
Transfers	<u>122,993</u>	<u>262,750</u>	<u>114,130</u>
	<u>\$ 21,965,183</u>	<u>\$ 20,982,804</u>	<u>\$ 21,268,720</u>

## 13. Contractual Obligations

The Division has entered into a lease agreement for its Vocational Piping Program premises with monthly payments expiring December 2021 and Adult Learning Centre premises with monthly payments expiring November 2023.

The minimum annual lease payment for the next five years is as follows:

2020	\$90,721
2021	\$94,008
2022	\$69,968
2023	\$29,366
2024	\$ -



**OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2019	2018
<b>Financial Assets</b>		
Cash and Bank	1,250	1,750
Due from		
- Provincial Government	251,165	253,842
- Federal Government	52,376	30,738
- Municipal Government	4,296,950	4,210,844
- Other School Divisions	254,731	234,401
- First Nations	-	-
- Other Funds	1,445,746	814,860
Accounts Receivable	7,128	9,457
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>6,309,346</u>	<u>5,555,892</u>
<b>Liabilities</b>		
Overdraft	2,809,509	2,369,403
Accounts Payable	461,779	374,812
Accrued Liabilities	396,897	368,499
Employee Future Benefits	123,755	132,692
Accrued Interest Payable	-	-
Due to		
- Provincial Government	71,149	74,150
- Federal Government	19,180	16,588
- Municipal Government	-	-
- Other School Divisions	269,983	233,453
- First Nations	-	-
- Capital Fund	694,820	574,820
Deferred Revenue	896,210	888,327
Other Borrowings	-	-
	<u>5,743,282</u>	<u>5,032,744</u>
<b>Net Financial Assets (Net Debt)</b>	<u>566,064</u>	<u>523,148</u>
<b>Non-Financial Assets</b>		
Inventories	46,399	5,514
Prepaid Expenses	48,103	99,214
	<u>94,502</u>	<u>104,728</u>
<b>Accumulated Surplus (Deficit)</b>	<u>660,566</u>	<u>627,876</u>

**OPERATING FUND  
SCHEDULE OF REVENUE, EXPENSES  
AND ACCUMULATED SURPLUS**

For the Year Ended June 30

	2019 Actual	2019 Budget	2018 Actual
<b>Revenue</b>			
Provincial Government - Core	13,615,811	13,621,615	13,292,082
Federal Government	19,444	20,000	7,736
Municipal Government - Property Tax	7,175,755	7,227,720	7,027,652
- Other	3,200	3,200	3,200
Other School Divisions	55,250	55,250	57,200
First Nations	-	-	-
Private Organizations and Individuals	288,247	273,300	278,035
Other Sources	44,039	16,100	53,604
	<u>21,201,746</u>	<u>21,217,185</u>	<u>20,719,509</u>
<b>Expenses</b>			
Regular Instruction	12,943,993	13,041,686	12,451,713
Student Support Services	2,728,087	3,112,514	2,698,705
Adult Learning Centres	388,324	408,005	392,331
Community Education and Services	54,633	48,442	43,592
Divisional Administration	741,365	766,640	816,651
Instructional and Other Support Services	481,788	521,324	536,228
Transportation of Pupils	881,429	840,441	868,280
Operations and Maintenance	2,043,953	1,869,393	1,889,853
Fiscal	373,909	374,359	370,750
	<u>20,637,481</u>	<u>20,982,804</u>	<u>20,068,103</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>564,265</u>	<u>234,381</u>	<u>651,406</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(8,937)</u>		<u>16,179</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>573,202</u>	<u>234,381</u>	<u>635,227</u>
Net Transfers from (to) Capital Fund	<u>(540,512)</u>	<u>(268,638)</u>	<u>(464,213)</u>
Transfers from Special Purpose Funds	<u>-</u>		<u>-</u>
Net Current Year Surplus (Deficit)	<u>32,690</u>	<u>(34,257)</u>	<u>171,014</u>
Opening Accumulated Surplus (Deficit)	627,876		456,862
Adjustments: Liability for Contaminated Sites	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>627,876</u>		<u>456,862</u>
Closing Accumulated Surplus (Deficit)	<u>660,566</u>		<u>627,876</u>



**OPERATING FUND - REVENUE DETAIL**  
**PROVINCE OF MANITOBA**  
 For the Year Ended June 30, 2019

**Funding of Schools Program**

<b>Base Support</b>		
Instructional Support	3,276,671	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	102,024	
Information Technology	105,425	
Library Services	156,437	
Student Services	541,290	
Counselling and Guidance	141,133	
Professional Development	78,218	
Physical Education	32,875	
Occupancy	600,210	5,034,283
<hr/>		
<b>Categorical Support</b>		
Transportation	523,224	
Board and Room	-	
Special Needs: Coordinator/Clinician	151,336	
Special Needs: Level 2	299,250	
Special Needs: Level 3	169,040	
Senior Years Technology Education	76,230	
English as an Additional Language	208,550	
Indigenous Academic Achievement (including BSSIP)	27,000	
Indigenous and International Languages	-	
French Language Education	73,946	
Small Schools	-	
Enrolment Change Support	205,250	
Northern Allowance	-	
Early Childhood Development Initiative	27,200	
Literacy and Numeracy	136,032	
Education for Sustainable Development	2,800	1,899,858
<hr/>		
Equalization		3,703,211
Additional Equalization		-
Adjustment for Days Closed		-
Formula Guarantee		-
<b>Other Program Support</b>		
School Buildings Support: "D" Projects	38,760	
Technology Education Equipment Replacement	7,700	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
<b>Prior Year Support</b>		
Finalization of Previous Year Support	-	
Curricular Materials	3,057	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	49,517
<hr/>		
		<u>10,686,869</u>



**OPERATING FUND - REVENUE DETAIL  
NON-PROVINCIAL GOVERNMENT SOURCES**

For the Year Ended June 30, 2019

**Federal Government**

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		19,444	
English as an Additional Language (Adults)		-	
Other:		-	

_____			
_____			
_____			
_____			19,444

**Municipal Government**

Special Requirement	9,263,896		
Less: Education Property Tax Credit	(2,088,141)		
Less: Tax Incentive Grant	0	7,175,755	
Other:			

City of Morden Bus Grant		3,200	7,178,955
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**Other School Divisions**

Tuition Fees		-	
Transfer Fees		55,250	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	

_____			
_____			
_____			55,250

**First Nations**

Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	

_____			
_____			
_____			
_____			0

**Private Organizations and Individuals (Includes GBE's)**

Regular Tuition		-	
International Tuition		156,705	
Continuing Education		-	
Other Tuition:		-	
Food Service		130,128	
Government Business Enterprises (GBE's)		-	
Other:		-	

Transportation Fees		1,414	
_____			
_____			
_____			288,247

**Other Sources**

Interest		6,635	
Donations		21,564	
Other:		-	
Gain on Foreign Exchange		405	
Co-op Equity Rebate		4,640	
Non-capital Equipment Sale		9,405	
Parent Child Centre Fundraising		1,290	
Facility Rent		100	

_____			
_____			
_____			44,039

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

7,585,935

**OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT**

For the Year Ended June 30

FUNCTION \ OBJECT	FUNCTION									TOTALS	
	100	200	300	400	500	600	700	800	900	2019	2018
Salaries	11,125,519	2,426,305	281,668	31,929	478,792	212,012	447,370	897,249		15,900,844	15,732,270
Employees Benefits and Allowances	625,400	199,457	19,297	3,483	49,253	28,393	49,959	120,863		1,096,105	1,081,644
Services	279,300	38,094	77,030	15,672	208,625	95,766	258,017	820,422		1,792,926	1,704,530
Supplies, Materials and Minor Equipment	790,781	64,231	3,329	3,549	11,695	145,617	126,083	205,419		1,350,704	1,064,779
Interest and Bank Charges									32,181	32,181	31,972
Bad Debt Expense									-	0	0
Transfers	122,993	-	7,000	-	(7,000)	-	-	-	(PAYROLL TAX) 341,728	464,721	452,908
<b>TOTALS</b>	<b>12,943,993</b>	<b>2,728,087</b>	<b>388,324</b>	<b>54,633</b>	<b>741,365</b>	<b>481,788</b>	<b>881,429</b>	<b>2,043,953</b>	<b>373,909</b>	<b>20,637,481</b>	<b>20,068,103</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 100**

For the Year Ended June 30, 2019

CODE	OBJECT \ PROGRAM	ADMINISTRATION	SINGLE TRACK SCHOOLS *			DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANCAIS	70 FRENCH IMMERSION			
<b>REGULAR INSTRUCTION</b>								
3XX	SALARIES							
320	Executive, Managerial and Supervisory	695,805						695,805
330	Instructional - Teaching		4,538,700			4,801,922	168,190	9,508,812
350	Instructional - Other		134,950			189,647	51,473	376,070
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	312,093						312,093
390	Information Technology	232,739						232,739
	Total Salaries	1,240,637	4,673,650	0	0	4,991,569	219,663	11,125,519
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	98,593	235,332			276,683	14,792	625,400
5-6XX	SERVICES							
510	Professional, Technical and Specialized	607	51,487			15,681	41,089	108,864
520	Communications	29,859	1,431			660	3,276	35,226
540	Travel and Meetings	1,681	25,296			4,871	203	32,051
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	300	8,073			2,863	132	11,368
610	Rentals					636		636
630	Advertising		10,080					10,080
640	Dues and Fees		3,150			75		3,225
650	Professional and Staff Development	200						200
680	Information Technology Services		38,635			38,635	380	77,650
	Total Services	32,647	138,152	0	0	63,421	45,080	279,300
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	6,421	103,630			152,926	51,055	314,032
740	Curricular and Media Materials		22,313			34,814		57,127
760	Minor Equipment	410	120,628			47,514	16,928	185,480
780	Information Technology Equipment	42,508	97,783			92,755	1,096	234,142
	Total Supplies, Materials and Minor Equipment	49,339	344,354	0	0	328,009	69,079	790,781
96X-99	TRANSFERS							
960	School Divisions		37,050				85,943	122,993
980	Organizations and Individuals							0
	Total Transfers	0	37,050	0	0	0	85,943	122,993
<b>TOTALS</b>		<b>1,421,216</b>	<b>5,428,538</b>	<b>0</b>	<b>0</b>	<b>5,659,682</b>	<b>434,557</b>	<b>12,943,993</b>

\* 90% or more of enrolment is in one of the following instructional programs: English Language, Francais, French Immersion.  
 \*\* includes multi-track schools.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 200**

For the Year Ended June 30, 2019

<b>STUDENT SUPPORT SERVICES</b>		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES							
320	Executive, Managerial and Supervisory	135,103						135,103
330	Instructional - Teaching			93,360		723,180	358,094	1,174,634
350	Instructional - Other			106,114	607,312	87,921	88,776	890,123
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other		4,068					4,068
380	Clinician		222,377					222,377
390	Information Technology							0
	Total Salaries	135,103	226,445	199,474	607,312	811,101	446,870	2,426,305
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,271	13,926	18,939	86,402	44,260	28,659	199,457
5-6XX	SERVICES							
510	Professional, Technical and Specialized		17,698	66		810		18,574
520	Communications						1,435	1,435
540	Travel and Meetings		3,171	156		1,582	4,207	15,005
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising							0
640	Dues and Fees	1,524						1,524
650	Professional and Staff Development	1,556						1,556
680	Information Technology Services							0
	Total Services	8,969	20,869	222	0	2,392	5,642	38,094
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	266	8,759	2,312		48,801	2,602	62,740
740	Curricular and Media Materials	270	380			841		1,491
760	Minor Equipment							0
780	Information Technology Equipment							0
	Total Supplies, Materials and Minor Equipment	536	9,139	2,312	0	49,642	2,602	64,231
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
	<b>TOTALS</b>	<b>151,879</b>	<b>270,379</b>	<b>220,947</b>	<b>693,714</b>	<b>907,395</b>	<b>483,773</b>	<b>2,728,087</b>

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

For the Year Ended June 30, 2019

ADULT LEARNING CENTRES		10 ADMINISTRATION AND OTHER	20 INSTRUCTION	TOTALS
CODE	OBJECT \ PROGRAM			
<b>3XX SALARIES</b>				
320	Executive, Managerial and Supervisory	53,171		53,171
330	Instructional - Teaching		154,657	154,657
350	Instructional - Other		45,233	45,233
360	Technical, Specialized and Service	6,086		6,086
370	Secretarial, Clerical and Other	22,521		22,521
390	Information Technology			0
	Total Salaries	81,778	199,890	281,668
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>				
		5,408	13,889	19,297
<b>5-6XX SERVICES</b>				
510	Professional, Technical and Specialized	4,711	200	4,911
520	Communications	2,911		2,911
530	Utility Services	155		155
540	Travel and Meetings		627	627
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals	66,017		66,017
620	Property Taxes			0
630	Advertising	928		928
640	Dues and Fees			0
650	Professional and Staff Development		1,027	1,027
680	Information Technology Services		454	454
	Total Services	74,722	2,308	77,030
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>				
710	Supplies	852	583	1,435
740	Curricular and Media Materials		871	871
760	Minor Equipment		1,023	1,023
780	Information Technology Equipment			0
	Total Supplies, Materials and Minor Equipment	852	2,477	3,329
<b>96X-99 TRANSFERS</b>				
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge	7,000		7,000
	Total Transfers	7,000	0	7,000
<b>TOTALS</b>		<b>169,760</b>	<b>218,564</b>	<b>388,324</b>

\* Administration costs recharged from Function 500.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**  
For the Year Ended June 30, 2019

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
<b>3XX SALARIES</b>						
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching				11,647	11,647
350	Instructional - Other				20,282	20,282
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	31,929	31,929
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>						
<b>5-6XX SERVICES</b>						
510	Professional, Technical and Specialized			8,975	6,697	15,672
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	8,975	6,697	15,672
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>						
710	Supplies				3,549	3,549
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	0	3,549	3,549
<b>96X-99 TRANSFERS</b>						
980	Organizations and Individuals					0
999	Recharge *					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		0	0	8,975	45,658	54,633



## OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

For the Year Ended June 30, 2019

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	75,890				75,890
320	Executive, Managerial and Supervisory		149,954	114,392		264,346
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			138,556		138,556
390	Information Technology					0
	Total Salaries	75,890	149,954	252,948	0	478,792
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		6,766	40,086		49,253
5-6XX	SERVICES					
510	Professional, Technical and Specialized	2,250		37,184		39,434
520	Communications	1,743		11,097		12,840
540	Travel and Meetings	14,291	8,345	5,292		27,928
570	Printing and Binding					0
580	Insurance and Bond Premiums	227		24,576		24,803
590	Maintenance and Repair Services			110		110
610	Rentals					0
630	Advertising	850		6,465		7,315
640	Dues and Fees	32,570	2,166	2,779		37,515
650	Professional and Staff Development	1,335		22		1,357
680	Information Technology Services				57,323	57,323
	Total Services	53,266	10,511	87,525	57,323	208,625
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	1,311	822	7,745		9,878
740	Curricular and Media Materials		324			324
760	Minor Equipment					0
780	Information Technology Equipment			1,493		1,493
	Total Supplies, Materials and Minor Equipment	1,311	1,146	9,238	0	11,695
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge *			(7,000)		(7,000)
	Total Transfers	0	0	(7,000)		(7,000)
TOTALS		132,868	168,377	382,797	57,323	741,365

\* Reallocation of administration costs associated with Adult Learning Centre operations to Function 300 or with EAL operation in Function 400.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

For the Year Ended June 30, 2019

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				23,478		23,478
350	Instructional - Other			134,131			134,131
360	Technical, Specialized and Service					54,403	54,403
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	134,131	23,478		212,012
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>				18,984	1,166		28,393
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized			12,783	3,887	4,242	20,912
520	Communications						0
540	Travel and Meetings					8,803	8,803
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					1,673	1,673
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development				62,878		62,878
680	Information Technology Services			1,500			1,500
	Total Services	0	0	14,283	66,765	14,718	95,766
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies			5,783	2,852	103,705	112,340
740	Curricular and Media Materials			24,167	3,436		27,603
760	Minor Equipment			1,639		4,035	5,674
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	0	31,589	6,288	107,740	145,617
<b>96X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations and Individuals						0
	Total Transfers					0	0
<b>TOTALS</b>		0	0	198,987	97,697	185,104	481,788

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**  
For the Year Ended June 30, 2019

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	42,735					42,735
350	Instructional - Other						0
360	Technical, Specialized and Service		392,892				392,892
370	Secretarial, Clerical and Other		11,743				11,743
390	Information Technology						0
	Total Salaries	42,735					42,735
4XX	EMPLOYEES BENEFITS AND ALLOWANCES						
5-6XX	SERVICES	5,606	44,353				49,959
510	Professional, Technical and Specialized		2,099				2,099
520	Communications		657				657
540	Travel and Meetings		2,353				2,353
550	Transportation of Pupils			20,305			20,305
570	Printing and Binding						0
580	Insurance and Bond Premiums		5,662				5,662
590	Maintenance and Repair Services		223,437				223,437
610	Rentals						0
630	Advertising		620				620
640	Dues and Fees	598	885				1,483
650	Professional and Staff Development	1,401					1,401
680	Information Technology Services						0
	Total Services	1,999	235,713	20,305	0	0	258,017
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		112,797				112,797
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment		13,286				13,286
	Total Supplies, Materials and Minor Equipment	0	126,083		0	0	126,083
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge		(76,457)				0
	Total Transfers	0	(76,457)	0	0	76,457	0
TOTALS		50,340	734,327	20,305	0	76,457	881,429

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
For the Year Ended June 30, 2019

OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUPS	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	42,261					42,261
360	Technical, Specialized and Service		823,019				823,019
370	Secretarial, Clerical and Other		31,969				31,969
390	Information Technology						0
	Total Salaries	42,261					897,249
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>							
	Total Salaries	5,607	854,988	0	0	0	120,863
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized		1,256				1,256
520	Communications		6,339				6,339
530	Utility Services		255,721		13,558	26,335	295,614
540	Travel and Meetings	584	3,760				4,344
570	Printing and Binding						0
580	Insurance and Bond Premiums		78,942				78,942
590	Maintenance and Repair Services		84,240	215,896	4,600	4,966	309,702
610	Rentals		19,512				19,512
620	Property Taxes		68,355		28,115		96,470
630	Advertising		117				117
640	Dues and Fees	90	508				598
650	Professional and Staff Development	3,526	4,002				7,528
680	Information Technology Services						0
	Total Services	4,200	522,752	215,896	46,273	31,301	820,422
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies		145,069			39,303	184,372
740	Curricular and Media Materials						0
760	Minor Equipment		8,578			6,754	15,332
780	Information Technology Equipment		5,715				5,715
	Total Supplies, Materials and Minor Equipment	0	159,362	0	0	46,057	205,419
96X-99	TRANSFERS						
999	Recharge						0
<b>TOTALS</b>		52,068	1,652,358	215,896	46,273	77,358	2,043,953

**OPERATING FUND - DETAIL OF TRANSFERS  
TO (FROM) CAPITAL FUND**

For the Year Ended June 30, 2019

**Transfers To Capital Fund**

Category "D" School Buildings	-	
Bus Reserve	120,000	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	32,892	
Computer Hardware & Software	-	
Assets Under Construction	237,139	
Other:	-	
Payment on Capital Line of Credit	128,638	
Bus Garage Payment	9,470	
Transfer for Division Office Finishing	20,000	


548,139

**Less: Transfers From Capital Fund**

Sale of truck	7,627	

7,627

**Net Transfers To (From) Capital Fund**

540,512

**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2019	2018
<b>Financial Assets</b>		
Cash and Bank	-	-
Due from		
- Provincial Government	102,427	99,675
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	694,820	574,820
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>797,247</u>	<u>674,495</u>
<b>Liabilities</b>		
Overdraft	1,547,298	1,798,137
Accounts Payable	-	-
Accrued Liabilities	-	-
Accrued Interest Payable	102,427	99,675
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	1,445,746	814,860
Deferred Revenue	-	-
Borrowings from the Provincial Government	7,004,024	6,936,535
Other Borrowings	-	-
	<u>10,099,495</u>	<u>9,649,207</u>
<b>Net Assets (Debt)</b>	<u>(9,302,248)</u>	<u>(8,974,712)</u>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	<u>14,193,513</u>	<u>13,869,260</u>
<b>Accumulated Surplus / Equity *</b>	<u>4,891,265</u>	<u>4,894,548</u>
* Comprised of:		
Reserve Accounts	694,820	574,820
Equity in Tangible Capital Assets	<u>4,196,445</u>	<u>4,319,728</u>
	<u>4,891,265</u>	<u>4,894,548</u>

**CAPITAL FUND  
SCHEDULE OF REVENUE, EXPENSES  
AND ACCUMULATED SURPLUS**

For the Year Ended June 30

	2019	2018
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	408,812	367,308
- Interest	310,733	299,158
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	15,230
Gain / (Loss) on Disposal of Capital Assets	7,627	4,437
Gain on receipt of Modular classroom	-	-
	-	-
	-	-
	<u>727,172</u>	<u>686,133</u>
<b>Expenses</b>		
Amortization	904,327	875,621
Interest on Borrowings from the Provincial Government	310,733	299,158
Other Interest	55,907	45,781
Other Capital Items	-	-
	<u>1,270,967</u>	<u>1,220,560</u>
Current Year Surplus / (Deficit)	(543,795)	(534,427)
Net Transfers from (to) Operating Fund	540,512	464,213
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	<u>(3,283)</u>	<u>(70,214)</u>
Opening Accumulated Surplus / Equity	4,894,548	4,964,762
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	<u>4,894,548</u>	<u>4,964,762</u>
<b>Closing Accumulated Surplus / Equity</b>	<u><u>4,891,265</u></u>	<u><u>4,894,548</u></u>

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

at June 30, 2019

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2019 TOTALS	2018 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	21,473,345	1,319,764	2,121,325	168,586	713,362	461,811	1,632,484	124,180	28,842	28,043,699	27,249,292
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	21,473,345	1,319,764	2,121,325	168,586	713,362	461,811	1,632,484	124,180	28,842	28,043,699	27,249,292
Add:											
Additions during the year	286,178	-	-	-	88,634	-	-	-	853,768	1,228,580	931,932
Less:											
Disposals and write downs	-	-	-	23,444	-	-	-	-	-	23,444	137,525
Closing Cost	21,759,523	1,319,764	2,121,325	145,142	801,996	461,811	1,632,484	124,180	882,610	29,248,835	28,043,699
<b>Accumulated Amortization</b>											
Opening, as previously reported	11,135,699	563,809	1,467,766	113,412	422,534	360,583	-	110,636	-	14,174,439	13,436,343
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	11,135,699	563,809	1,467,766	113,412	422,534	360,583	-	110,636	-	14,174,439	13,436,343
Add:											
Current period Amortization	598,548	49,332	117,099	20,293	86,158	23,868	-	9,029	-	904,327	875,621
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	23,444	-	-	-	-	-	23,444	137,525
Closing Accumulated Amortization	11,734,247	613,141	1,584,865	110,261	508,692	384,451	-	119,665	-	15,055,322	14,174,439
<b>Net Tangible Capital Asset</b>	10,025,276	706,623	536,460	34,881	293,304	77,360	1,632,484	4,515	882,610	14,193,513	13,869,260
<b>Proceeds from Disposal of Capital Assets</b>	-	-	-	7,627	-	-	-	-	-	7,627	4,437

\* Includes network infrastructure.



**SCHEDULE OF CAPITAL RESERVE ACCOUNTS**  
**For the Year Ended June 30, 2019**

Fund Name >	Buses	New School Reserve				Totals
Opening Balance, July 1, 2018	374,820	200,000	-	-	-	574,820
Additions: (Provide a description of each transaction)	120,000	-	-	-	-	120,000
Total Additions	120,000	-	-	-	-	120,000
Withdrawals: (Provide a description of each transaction)						
Total Withdrawals	494,820	-	-	-	-	-
Closing Balance, June 30, 2019	494,820	200,000	-	-	-	694,820

**SPECIAL PURPOSE FUND  
SCHEDULE OF FINANCIAL POSITION**  
as at June 30

	2019	2018
<b>Financial Assets</b>		
Cash and Bank	114,814	103,812
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	114,814	103,812
<b>Liabilities</b>		
School Generated Funds Liability	8,222	9,805
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	8,222	9,805
<b>Accumulated Surplus *</b>	<b>106,592</b>	<b>94,007</b>
* Comprised of:		
School Generated Funds Accumulated Surplus	106,592	94,007
Other Funds Accumulated Surplus	-	-
<b>Accumulated Surplus *</b>	<b>106,592</b>	<b>94,007</b>

**SPECIAL PURPOSE FUND  
SCHEDULE OF REVENUE, EXPENSES  
AND ACCUMULATED SURPLUS**

For the Year Ended June 30

	2019	2018
<b>Revenue</b>		
School Generated Funds	435,960	330,239
Other Funds	-	-
	-	-
	<u>435,960</u>	<u>330,239</u>
<b>Expenses</b>		
School Generated Funds	423,375	324,696
Other Funds	-	-
	-	-
	<u>423,375</u>	<u>324,696</u>
Current Year Surplus (Deficit)	12,585	5,543
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	<u>12,585</u>	<u>5,543</u>
Opening Accumulated Surplus	94,007	88,464
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>94,007</u>	<u>88,464</u>
<b>Closing Accumulated Surplus</b>	<u><u>106,592</u></u>	<u><u>94,007</u></u>

**STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS  
(UNAUDITED)**

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2018
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	776.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	738.5
- Francais	-
- French Immersion	264.0
- Other Bilingual	-
Senior Years Technology Education	<u>39.0</u>
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<u><u>1,817.5</u></u>

<b>TRANSPORTATION OF PUPILS</b>	
TRANSPORTED STUDENTS (September 30)	1,045
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	312,471
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	269,915
LOADED KILOMETERS (For the period ended June 30)	162,615

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

For the 2018/19 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	6.50	1.00	0.50		2.00		0.50	0.50	11.00
330	Instructional - Teaching	108.60	13.93	1.90	0.10		0.40			124.93
350	Instructional - Other	11.49	39.80	2.10	0.60		5.17			59.16
360	Technical, Specialized And Service			0.20			2.60	14.00	18.00	34.80
370	Secretarial, Clerical And Other	8.00	0.15	0.80		2.35		0.40	0.70	12.40
380	Clinician		2.80							2.80
390	Information Technology	4.00								4.00
<b>TOTALS (excluding Trustees)</b>		138.59	57.68	5.50	0.70	4.35	8.17	14.90	19.20	249.09

510 Contracted Clinicians (Include private clinicians where possible)										
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310 TRUSTEES						5.00				
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**CALCULATION OF ADMINISTRATION COSTS  
AS A PERCENTAGE OF TOTAL EXPENSES**

**Administration Costs**

Divisional Administration, Function 500	741,365
Less: Liability Insurance	24,576
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	2,614
	<u>714,175 (A)</u>

**Expense Base**

Total Operating Expenses	20,637,481
Plus: Transfers to Capital	548,139
Less: Adult Learning Centres, Function 300	388,324
	<u>20,797,296 (B)</u>

**Percentage (A) / (B)**

3.43%

**Maximum Allowable Percentage**

3.48%

Calculation of Maximum Allowable Percentage:  
 If F.T.E. Enrolment is 5,000 or over = 3.00%  
 If F.T.E. Enrolment is 1,000 or less = 3.60%  
 If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:  
 (3.00% + (5,000 – division enrolment) X 0.0001500%) to a maximum of 3.60%  
 4.25% limit for Northern divisions

**Self-Funded Expenses (fully offset by incremental revenues):**

**International Student Programs**

Expenses (1)

Instructional	-
Administration (deducted above)	- *
Other: _____	-
	-
	<u>0</u>

Associated Revenue <sup>(2)</sup>

-

**Self-Administered Pension Plans**

Expenses (1)

Administration (deducted above)	- *
Other: _____	-
	-
	<u>0</u>

Associated Revenue <sup>(2)</sup>

-

(1) Incremental costs of the program.

(2) Tuition fees from international students or the pension plan administration fee.







**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES <<<<<< (from Appendix A) >>>>>>	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES
			CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL REVENUE	NON-PROVINCIAL SOURCES TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
210 - 260 Student Support Services	2,244,314	0	619,626	0	0	0	0	1,624,688
270 Counselling and Guidance	483,773	0	27,000	0	20,000	0	0	436,773
300 Adult Learning Centres	388,324				381,510	0	0	
400 Community Education and Services	54,633		27,200	0	15,337	0	0	9,990
620 Library / Media Centre	198,987	0	0	3,057	0	0	0	195,930
630 Professional and Staff Development	97,697	0	0	0	0	0	0	97,697
800 Operations and Maintenance	2,043,953	81,007	0	38,760	20,000	0	100	2,066,100
ALLOCATED ADJUSTMENTS/REDUCTIONS		81,007	673,826	41,817	436,847	0	10,090	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,226,032	7,700	403,954	211,955	181,500	(1)
<b>TOTALS</b>	<b>5,511,681</b>	<b>81,007</b>	<b>1,899,858</b>	<b>49,517</b>	<b>840,801</b>	<b>211,955</b>	<b>191,590</b>	<b>4,421,188</b>
OTHER FUNCTION/PROGRAMS EXPENSES	15,125,800	<input type="checkbox"/> OPEN OR CLOSE DETAIL						
<b>TOTAL EXPENSES</b>	<b>20,637,481</b>							

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	15,125,800
TOTAL ALLOWABLE EXPENSES	4,421,188
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,031,141)
Base Support (from page 8)	(5,034,283)
Formula Guarantee (from page 8)	0
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	117,099
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>12,598,663</b>

OPEN OR CLOSE DETAIL

### CALCULATION OF ALLOWABLE EXPENSES (refer to "Allow Guide")

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	0
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	(7,627)
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	0
Transfers from Special Purpose Fund (deduct)		0
Other Capitalized Items		
(specify Item and Function/Program) (2)		
Maple Leaf Playground Project	800	55,742
Equipment - Mower/Sweeper	800	32,892
<b>Total Adjustments to Expenses</b>		81,007
(1) Net of all related revenues.		
(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.		

OTHER PROGRAM SUPPORT:	Amount
School Buildings Support: "D" Projects	38,760
Technology Education Equipment & Skills Strategy Equipment Enhancement	7,700
Other Minor Capital Support	0
Curricular Materials Prior Year Support	3,057
Finalization of Previous Year's support	0
<b>Amount carried forward to Allowable Expenses</b>	49,517

CATEGORICAL SUPPORT TO BE ALLOCATED		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	151,336	
(B) Eligible Expenses	261,240	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	261,240	
Eligible Support (lesser of A or D)		151,336
Special Needs: Level 2 and 3		468,290
Indigenous Academic Achievement		27,000
Literacy and Numeracy		136,032
Small Schools		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		27,200
<b>Total allocable Categorical Support (carried to Allow Input)</b>		809,858
<b>Non-allocable Categorical Support</b>		1,090,000
<b>Total Categorical Support (carried to page 30)</b>		1,899,858

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:		
Program 850 School Building Repairs & Replacements		215,896
PLUS: Capitalized Section "D" Expenses (net)		0
Grounds		
LESS: Related revenue other than "D" Support		-
Allowable Section "D" Expenses	(C)	215,896
< OR >		
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D)	215,896
(cannot be more than amount on line "C")		

Refer to page 2 of the Allowable Expenses Guide when completing this section.

**CALCULATION OF ALLOWABLE EXPENSES**

OTHER PROVINCIAL GOVERNMENT REVENUE:		
Allocated	Unallocated	Total
	318,265	318,265
Other Dept. of Education		
General Support Grant	2,088,141	2,088,141
Education Property Tax Credit	0	0
Tax Incentive Grant		
All other	487,199	487,199
Other Provincial Government Departments	35,337	35,337
<b>Total Revenue</b>	<b>522,536</b>	<b>2,928,942</b>

NON-PROVINCIAL SOURCES:		
Allocated	Unallocated	Total
Federal Government		
Tuition Fees	0	0
All other	19,444	19,444
Municipal Government		
Net Special Requirement	7,175,755	7,175,755
Other	3,200	3,200
Other School Divisions		
Tuition Fees	0	0
Transfer Fees	55,250	55,250
Residual Fees	0	0
All other	0	0
First Nations		
Tuition Fees	0	0
All other	0	0
Private Organizations and Individuals		
Tuition Fees	156,705	156,705
Ancillary Services	131,542	131,542
Other Sources		
Interest	6,635	6,635
Donations	21,564	21,564
Other	15,840	15,840
<b>Total Revenue</b>	<b>403,545</b>	<b>7,585,935</b>

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 30 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW.


**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	2,928,942
Education Property Tax Credit	(2,088,141)
Tax Incentive Grant	0
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>840,801</b>
(to agree with Other Provincial Gov't Revenue on page 30)	

**NON-PROVINCIAL SOURCES:**

<b>TOTAL ALLOCABLE FEES</b>	<b>211,955</b>
(Tuition, Transfer and Residual Fees)	

**TOTAL ALLOCABLE OTHER REVENUE**

(to agree with total other revenue on page 30)	<b>191,590</b>
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**TOTAL ALLOCABLE NON-PROV. SOURCES**

<b>403,545</b>
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**SENIOR STAFF ALLOCATION (UNAUDITED)**

Appendix 2

	Position: Supervisor of Operations	Position:	Position:	Position:	Position:	Position:
100 Regular Instruction	%	%	%	%	%	%
200 Student Support Services						
300 Adult Learning Centres						
400 Community, Education and Services						
500 Administration						
600 Instructional and Pupil Support Services						
700 Transportation of Pupils	50.00%					
800 Operations and Maintenance	50.00%					
<b>TOTAL (must add to 100%)</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

Notes: To be completed for senior staff allocated to more than one function per the above table.  
 Senior staff includes superintendents and secretary-treasurers and one reporting level down.  
 Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.