

**Manitoba**  
Education



Education Funding 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, 2021

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## 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, 2021, 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, 2021, 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 manner 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.

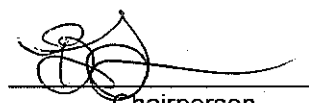
*Gislason Targownik Peters*

CHARTERED PROFESSIONAL ACCOUNTANTS

Winkler, Manitoba  
October 25, 2021

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.

October 25, 2021  
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 2020/21 School Year) of the Western School Division as at September 30, 2020. 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 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, 2020 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2020/21 School Year referred to above.

*Gislason Targownik Peters*

10/25/2021

\_\_\_\_\_  
Auditor

\_\_\_\_\_  
Date

I hereby certify that the preceding report has been presented to the members of the Board of Western School Division.

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

October 25, 2021

\_\_\_\_\_  
Date

**Partners**

Dale R. Gislason, FCPA, FCGA\*  
Saul Targownik, CPA, CMA, CGA\*  
Mel L. Verin, BA, FCPA, FCA\*

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

**CERTIFICATION FORM FOR  
REPORTING OF ENROLMENT ELECTRONICALLY  
ON SEPTEMBER 30, 2020**

**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 30/20  
DATE

Paul Seelun  
SECRETARY - TREASURER

Oct 30/20  
DATE

Stephen Ros  
SUPERINTENDENT

The collection of personal information submitted by divisions is authorized under *The Public Schools Act* and the *Funding of Schools Program Regulation (M.R.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 204-945-6910.

**Remember to attach part 2**



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

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2020

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 upload 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 Older)	N	K	1	2	3	4	5	6	7	8	9	10					11	12
Maple Leaf Elementary School				82	87	99	101	89									458	35	3	496
Minnewasta School				66	56	55	62	53									292	62	1	355
Morden Collegiate													135	125	143	135	538	31	0	569
Morden Middle School									158	137	153	132					580	58	0	638
<b>SCHOOL DIVISION TOTAL</b>				<b>148</b>	<b>143</b>	<b>154</b>	<b>163</b>	<b>142</b>	<b>158</b>	<b>137</b>	<b>153</b>	<b>132</b>	<b>135</b>	<b>125</b>	<b>143</b>	<b>135</b>	<b>1,868</b>	<b>186</b>	<b>4</b>	<b>2,058</b>

PUPILS ATTENDING OUT OF DIVISION  
(ENROLMENT CODE 500 SERIES)



October 25, 2021

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, 2021. 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*

Brian Derksen, CPA, CGA  
Gislason Targownik Peters

**Partners** Dale R. Gislason, FCPA, FCGA\*  
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\*Professional Corporation



## MANAGEMENT REPORT

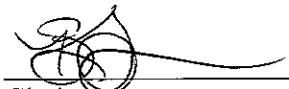
### Management's Responsibility for the Financial Statements

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.

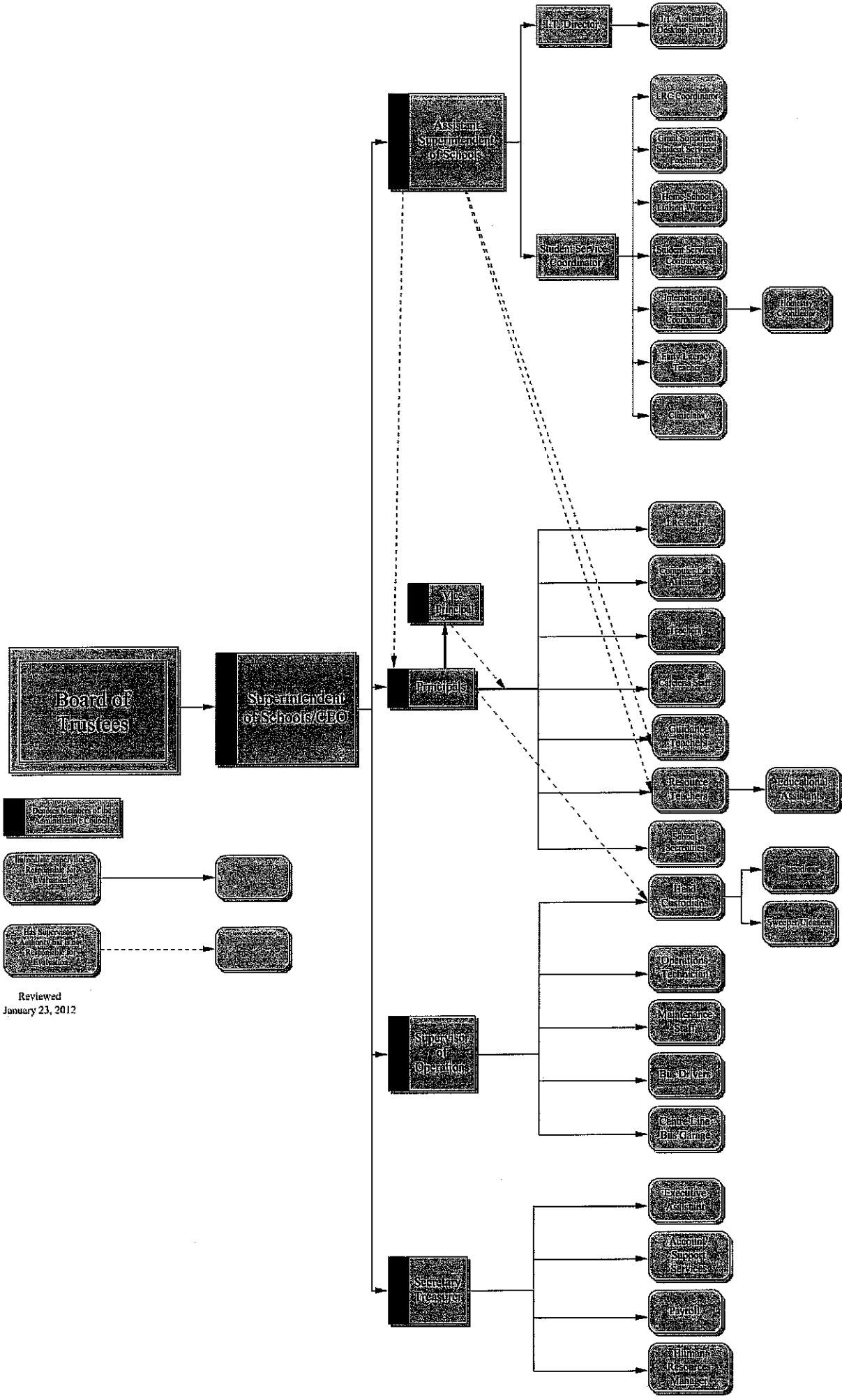
The consolidated financial statements have been audited by Gislason Targownik Peters, Chartered Professional Accountants, independent external auditors appointed by the Board. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Division's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

  
Chairperson  
Secretary-Treasurer

*October 25, 2021*



# 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		2021	2020
	<b>Financial Assets</b>		
	Cash and Bank	-	-
	Due from - Provincial Government	459,342	1,407,887
	- Federal Government	53,886	40,287
	- Municipal Government	4,830,497	4,406,152
	- Other School Divisions	288,088	216,987
	- First Nations	-	-
	Accounts Receivable	11,638	65,104
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>5,643,451</u>	<u>6,136,417</u>
	<b>Liabilities</b>		
3	Overdraft	3,058,361	3,072,393
	Accounts Payable	492,694	370,076
	Accrued Liabilities	453,220	270,535
4	Employee Future Benefits	124,141	676,690
	Accrued Interest Payable	113,761	115,369
	Due to - Provincial Government	80,190	70,295
	- Federal Government	22,520	1,132,629
	- Municipal Government	-	-
	- Other School Divisions	238,573	221,456
	- First Nations	-	-
5	Deferred Revenue	617,718	179,625
6	Borrowings from the Provincial Government	8,651,943	8,332,041
	Other Borrowings	-	-
	School Generated Funds Liability	8,410	8,331
		<u>13,861,531</u>	<u>14,449,440</u>
	<b>Net Assets (Debt)</b>	<u>(8,218,080)</u>	<u>(8,313,023)</u>
	<b>Non-Financial Assets</b>		
8	Net Tangible Capital Assets (TCA Schedule)	14,031,703	14,169,611
	Inventories	26,112	34,907
	Prepaid Expenses	90,262	62,807
		<u>14,148,077</u>	<u>14,267,325</u>
9	<b>Accumulated Surplus</b>	<u>5,929,997</u>	<u>5,954,302</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes	2021	2020
<b>Revenue</b>		
	15,893,158	15,046,976
Provincial Government		
Federal Government	63,112	25,000
Municipal Government		
- Property Tax	7,843,574	7,344,895
- Other	3,200	3,200
Other School Divisions	59,389	57,200
First Nations	-	-
Private Organizations and Individuals	46,055	186,890
Other Sources	44,670	70,325
School Generated Funds	100,053	271,005
Other Special Purpose Funds	-	-
	<u>24,053,211</u>	<u>23,005,491</u>
<b>Expenses</b>		
	14,795,770	13,486,908
Regular Instruction		
Student Support Services	3,120,706	2,918,420
Adult Learning Centres	347,526	399,411
Community Education and Services	75,502	48,673
Divisional Administration	786,027	745,806
Instructional and Other Support Services	357,644	415,688
Transportation of Pupils	787,588	674,132
Operations and Maintenance	2,133,666	2,162,110
11 Fiscal		
- Interest	353,582	397,061
- Other	397,138	349,660
Amortization	786,113	846,778
Other Capital Items	33,525	-
School Generated Funds	102,896	264,412
Other Special Purpose Funds	-	-
	<u>24,077,683</u>	<u>22,709,059</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>(24,472)</u>	<u>296,432</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(167)</u>	<u>553</u>
Net Current Year Surplus (Deficit)	<u>(24,305)</u>	<u>295,879</u>
Opening Accumulated Surplus	5,954,302	5,658,423
Adjustments:		
Tangible Cap. Assets and Accum. Amort.	-	-
Other than Tangible Cap. Assets	-	-
Non-vested sick leave - prior years	-	-
Opening Accumulated Surplus, as adjusted	<u>5,954,302</u>	<u>5,658,423</u>
<b>Closing Accumulated Surplus</b>	<u><u>5,929,997</u></u>	<u><u>5,954,302</u></u>

See accompanying notes to the Financial Statements

**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**

For the Year Ended June 30, 2021

	2021	2020
Net Current Year Surplus (Deficit)	<u>(24,305)</u>	<u>295,879</u>
Amortization of Tangible Capital Assets	786,113	846,778
Acquisition of Tangible Capital Assets	(648,205)	(822,876)
(Gain) / Loss on Disposal of Tangible Capital Assets	-	-
Proceeds on Disposal of Tangible Capital Assets	<u>-</u>	<u>-</u>
	<u>137,908</u>	<u>23,902</u>
Inventories (Increase)/Decrease	8,795	11,492
Prepaid Expenses (Increase)/Decrease	<u>(27,455)</u>	<u>(14,704)</u>
	<u>(18,660)</u>	<u>(3,212)</u>
(Increase)/Decrease in Net Debt	<u>94,943</u>	<u>316,569</u>
Net Debt at Beginning of Year	(8,313,023)	(8,629,592)
Adjustments Other than Tangible Cap. Assets	<u>-</u>	<u>-</u>
	<u>(8,313,023)</u>	<u>(8,629,592)</u>
<b>Net Assets (Debt) at End of Year</b>	<u><u>(8,218,080)</u></u>	<u><u>(8,313,023)</u></u>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2021

	2021	2020
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	(24,305)	295,879
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	786,113	846,778
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-
Employee Future Benefits Increase/(Decrease)	(552,549)	552,935
Due from Other Organizations (Increase)/Decrease	439,500	(1,113,664)
Accounts Receivable & Accrued Income (Increase)/Decrease	53,466	(57,976)
Inventories and Prepaid Expenses - (Increase)/Decrease	(18,660)	(3,212)
Due to Other Organizations Increase/(Decrease)	(1,083,097)	1,064,068
Accounts Payable & Accrued Liabilities Increase/(Decrease)	303,695	(205,123)
Deferred Revenue Increase/(Decrease)	438,093	(716,585)
School Generated Funds Liability Increase/(Decrease)	79	109
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	<u>342,335</u>	<u>663,209</u>
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(648,205)	(822,876)
Proceeds on Disposal of Tangible Capital Assets	-	-
Cash Provided by (Applied to) Capital Transactions	<u>(648,205)</u>	<u>(822,876)</u>
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	<u>-</u>	<u>-</u>
<b>Financing Transactions</b>		
Borrowings from the Provincial Government Increase/(Decrease)	319,902	1,328,017
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	<u>319,902</u>	<u>1,328,017</u>
Cash and Bank / Overdraft (Increase)/Decrease	14,032	1,168,350
Cash and Bank (Overdraft) at Beginning of Year	<u>(3,072,393)</u>	<u>(4,240,743)</u>
<b>Cash and Bank (Overdraft) at End of Year</b>	<u><u>(3,058,361)</u></u>	<u><u>(3,072,393)</u></u>

**WESTERN SCHOOL DIVISION  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2021**

**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 extracurricular 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 workstations.

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 2020-21 is \$124,141 (2019-20 \$124,308).

### 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, 2020	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2021
Manitoba Textbook Bureau	\$ 13,251	\$ -	\$ 13,251	\$ -
Education & Property Tax Credit	123,414	1,345,216	930,543	538,087
Other	42,960	47,671	11,000	79,631
	<u>\$ 179,625</u>	<u>\$ 1,392,887</u>	<u>\$ 954,794</u>	<u>\$ 617,718</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 2021 to 2041. 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 2.375% to 7.00%. Debenture interest expense payable as at June 30, 2021, 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
2022	525,984	332,565	858,549
2023	538,227	310,139	848,366
2024	558,760	287,383	846,143
2025	582,398	263,744	846,142
2026	545,181	239,046	784,227
	<u>\$2,750,550</u>	<u>\$1,4532,877</u>	<u>\$4,183,427</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 \$118,752.

### 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	2021 Net Book Value
Owned-tangible capital assets	\$ 30,719,916	\$ 16,688,213	\$ 14,031,703

### 9. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

	2021	2020
Operating Fund		
Designated Surplus	\$ -	\$ -
Non-vested Sick Leave	(124,141)	(124,308)
Undesignated Surplus	1,102,804	1,110,402
	<u>978,663</u>	<u>986,094</u>
Capital Fund		
Reserve Accounts	492,872	432,872
Equity in Tangible Capital Assets	4,348,120	4,422,151
	<u>4,840,992</u>	<u>4,855,023</u>
Special Purpose Fund		
School Generated Funds	110,342	113,184
Other Special Purpose Funds	-	-
	<u>110,342</u>	<u>113,184</u>
	<u>\$5,929,997</u>	<u>\$5,954,301</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.

	2021	2020
New school reserves	\$ 200,000	\$ 200,000
Bus reserves	292,872	232,872
	<u>\$ 492,872</u>	<u>\$ 432,872</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 2020 tax year and 60% from 2021 tax year. Below are the related revenue and receivable amounts:

	2021	2020
Revenue-Municipal Government-Property Tax	\$ 7,843,574	\$ 7,344,895
Receivable-Due from Municipal-Property Tax	\$ 4,830,497	\$ 4,406,152

### 11. Interest Received and Paid

The Division received interest during the year of \$1,438 (2020 - \$3,047); interest paid during the year was \$353,582 (2020 - \$397,061).

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

	<u>2021</u>	<u>2020</u>
Operating Fund		
Fiscal-short term loan, interest, and bank charges	\$ 18,139	\$ 39,881
Capital Fund		
Debenture debt interest	332,260	319,111
Other interest	3,183	38,069
	<u>\$ 353,582</u>	<u>\$ 397,061</u>

The accrual portion of debenture debt interest expense of \$113,761 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:

	Actual <u>2021</u>	Budget <u>2021</u>	Actual <u>2020</u>
Salaries	\$ 17,953,595	\$ 17,635,137	\$ 16,801,070
Employees benefits & allowances	1,295,314	1,276,056	1,127,337
Services	1,592,742	1,871,847	1,789,197
Supplies, materials & minor equipment	1,538,078	1,170,641	1,049,216
Interest	353,582	35,000	397,061
Payroll Tax	397,138	379,155	349,660
Amortization	786,113	-	846,778
Other capital items	33,525	-	-
School generated funds	102,896	-	264,412
Transfers	24,700	147,300	84,328
	<u>\$ 24,077,683</u>	<u>\$ 22,515,136</u>	<u>\$ 22,709,059</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:

2022	\$82,593
2023	\$29,366
2024	\$ -
2025	\$ -
2026	\$ -



**OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2021	2020
<b>Financial Assets</b>		
Cash and Bank	1,150	1,150
Due from		
- Provincial Government	345,581	1,292,518
- Federal Government	53,886	40,287
- Municipal Government	4,830,497	4,406,152
- Other School Divisions	288,088	216,987
- First Nations	-	-
- Other Funds	1,492,362	1,068,159
Accounts Receivable	11,638	65,104
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>7,023,202</u>	<u>7,090,357</u>
<b>Liabilities</b>		
Overdraft	3,638,985	2,847,799
Accounts Payable	492,694	370,076
Accrued Liabilities	453,220	270,535
Employee Future Benefits	124,141	676,690
Accrued Interest Payable	-	-
Due to		
- Provincial Government	80,190	70,295
- Federal Government	22,520	1,132,629
- Municipal Government	-	-
- Other School Divisions	238,573	221,456
- First Nations	-	-
- Capital Fund	492,872	432,872
Deferred Revenue	617,718	179,625
Other Borrowings	-	-
	<u>6,160,913</u>	<u>6,201,977</u>
<b>Net Financial Assets (Net Debt)</b>	<u>862,289</u>	<u>888,380</u>
<b>Non-Financial Assets</b>		
Inventories	26,112	34,907
Prepaid Expenses	90,262	62,807
	<u>116,374</u>	<u>97,714</u>
<b>Accumulated Surplus (Deficit)</b>	<u>978,663</u>	<u>986,094</u>

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

For the Year Ended June 30

	2021 Actual	2021 Budget	2020 Actual
<b>Revenue</b>			
Provincial Government - Core	15,052,101	14,791,989	14,282,581
Federal Government	63,112	20,000	25,000
Municipal Government - Property Tax	7,843,574	7,535,841	7,344,895
- Other	3,200	3,200	3,200
Other School Divisions	59,389	55,250	57,200
First Nations	-	-	-
Private Organizations and Individuals	46,055	192,400	186,890
Other Sources	40,143	16,100	70,325
	<u>23,107,574</u>	<u>22,614,780</u>	<u>21,970,091</u>
<b>Expenses</b>			
Regular Instruction	14,795,770	14,120,203	13,486,908
Student Support Services	3,120,706	3,196,362	2,918,420
Adult Learning Centres	347,526	441,456	399,411
Community Education and Services	75,502	45,765	48,673
Divisional Administration	786,027	756,397	745,806
Instructional and Other Support Services	357,644	528,506	415,688
Transportation of Pupils	787,588	955,739	674,132
Operations and Maintenance	2,133,666	2,056,553	2,162,110
Fiscal	415,277	414,155	389,541
	<u>22,819,706</u>	<u>22,515,136</u>	<u>21,240,689</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>287,868</u>	<u>99,644</u>	<u>729,402</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(167)</u>		<u>553</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>288,035</u>	<u>99,644</u>	<u>728,849</u>
Net Transfers from (to) Capital Fund	(295,466)	(175,000)	(403,321)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	<u>(7,431)</u>	<u>(75,356)</u>	<u>325,528</u>
Opening Accumulated Surplus (Deficit)	986,094		660,566
Adjustments: Liability for Contaminated Sites	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>986,094</u>		<u>660,566</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u><u>978,663</u></u>		<u><u>986,094</u></u>



**OPERATING FUND - REVENUE DETAIL**  
**PROVINCE OF MANITOBA**  
 For the Year Ended June 30, 2021

**Funding of Schools Program**

Base Support		
Instructional Support	3,696,757	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	115,104	
Information Technology	118,941	
Library Services	176,493	
Student Services	608,396	
Counselling and Guidance	159,227	
Professional Development	88,246	
Physical Education	35,900	
Occupancy	<u>602,775</u>	5,601,839
Categorical Support		
Transportation	525,243	
Board and Room	-	
Special Needs: Coordinator/Clinician	164,982	
Special Needs: Level 2	299,250	
Special Needs: Level 3	169,040	
Senior Years Technology Education	68,365	
English as an Additional Language	266,700	
Indigenous Academic Achievement (including BSSIP)	27,000	
Indigenous and International Languages	-	
French Language Education	88,395	
Small Schools	-	
Enrolment Change Support	259,558	
Northern Allowance	-	
Early Childhood Development Initiative	27,030	
Literacy and Numeracy	153,472	
Education for Sustainable Development	<u>2,800</u>	2,051,835
Equalization		4,009,634
Additional Equalization		-
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	38,820	
Technology Education Equipment Replacement	7,700	
Skills Strategy Equipment Enhancement	22,324	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	(5,106)	
Curricular Materials	13,251	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	76,989
		<u>11,740,297</u>



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

For the Year Ended June 30, 2021

**Federal Government**

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		28,500	
English as an Additional Language (Adults)		-	
Other:		-	
	Clean Air Incentive Fund	9,612	
	Federal COVID Support	25,000	
		<hr/>	63,112

**Municipal Government**

Special Requirement	9,638,156		
Less: Education Property Tax Credit	(1,794,582)		
Less: Tax Incentive Grant	0	7,843,574	
Other:	City of Morden Bus Grant	3,200	7,846,774
		<hr/>	

**Other School Divisions**

Tuition Fees		-	
Transfer Fees		52,650	
Residual Fees		6,739	
Transportation of Pupils		-	
Other:		-	
		<hr/>	59,389

**First Nations**

Tuition Fees		-	
Transportation of Pupils		-	
Other:		-	
		<hr/>	0

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

Regular Tuition		-	
International Tuition		11,000	
Continuing Education		-	
Other Tuition:		-	
Food Service		5,373	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Hydro Rebate	10,770	
	Parent Child Centre Fundraising	18,912	
		<hr/>	46,055

**Other Sources**

Interest		1,438	
Donations		18,556	
Other:		-	
	Sale of Surplus Equipment	12,300	
	Co-op Equity Rebate	7,144	
	Insurance Fee Recovery - IE	705	
		<hr/>	40,143

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

8,055,473

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

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900		
	Regular Instruction	Student Support Services	Adult Learning Centres	Education and Services	Divisional Administration	Instructional and Other Support Services	Transportation of Pupils	Operations and Maintenance	Fiscal	2021 TOTALS	2020 TOTALS
Salaries	12,735,546	2,789,223	237,650	29,728	523,206	239,453	436,727	962,062		17,953,595	16,801,070
Employees Benefits and Allowances	777,337	232,266	19,362	2,076	48,875	30,013	53,695	131,690		1,295,314	1,127,337
Services	250,988	34,543	78,344	18,546	197,790	20,110	193,983	798,438		1,592,742	1,789,197
Supplies, Materials and Minor Equipment	1,007,199	64,674	5,170	25,152	23,156	68,068	103,183	241,476		1,538,078	1,049,216
Interest and Bank Charges									18,139	18,139	39,881
Bad Debt Expense									-	0	0
Transfers	24,700	-	7,000	-	(7,000)	-	-	-	(PAYROLL TAX) 397,138	421,838	433,988
<b>TOTALS</b>	<b>14,795,770</b>	<b>3,120,706</b>	<b>347,526</b>	<b>75,502</b>	<b>786,027</b>	<b>357,644</b>	<b>787,588</b>	<b>2,133,666</b>	<b>415,277</b>	<b>22,819,706</b>	<b>21,240,689</b>

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

For the Year Ended June 30, 2021

REGULAR INSTRUCTION	10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
		20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE OBJECT \ PROGRAM							
3XX SALARIES							
320 Executive, Managerial and Supervisory	822,938						822,938
330 Instructional - Teaching		5,177,320			5,555,256	179,952	10,912,528
350 Instructional - Other		147,909			251,653	63,407	462,969
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	296,779						296,779
390 Information Technology	240,332						240,332
Total Salaries	1,360,049	5,325,229	0	0	5,806,909	243,359	12,735,546
4XX EMPLOYEES BENEFITS AND ALLOWANCES	118,884	291,700			348,537	18,216	777,337
5-6XX SERVICES							
510 Professional, Technical and Specialized	1,466	33,775			23,499	46,693	105,433
520 Communications	26,412	974			648	3,372	31,406
540 Travel and Meetings	184	3,116			1,872		5,172
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		2,646			3,169	82	5,897
610 Rentals							0
630 Advertising		14,149					14,149
640 Dues and Fees							0
650 Professional and Staff Development							0
680 Information Technology Services		44,459			42,909	1,563	88,931
Total Services	28,062	99,119	0	0	72,097	51,710	250,988
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	5,741	159,965			160,088	66,989	392,783
740 Curricular and Media Materials	86	38,439			35,259	315	74,099
760 Minor Equipment	3,918	111,428			34,498	1,358	151,202
780 Information Technology Equipment	57,889	161,488			169,270	468	389,115
Total Supplies, Materials and Minor Equipment	67,634	471,320	0	0	399,115	69,130	1,007,199
96X-99 TRANSFERS							
960 School Divisions		24,700					24,700
980 Organizations and Individuals							0
Total Transfers	0	24,700	0	0	0	0	24,700
<b>TOTALS</b>	<b>1,574,629</b>	<b>6,212,068</b>	<b>0</b>	<b>0</b>	<b>6,626,658</b>	<b>382,415</b>	<b>14,795,770</b>

\* 90% or more of enrolment is in one of the following instructional programs: English Language, Français, French Immersion.

\*\* includes multi-track schools.

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

For the Year Ended June 30, 2021

<b>STUDENT SUPPORT SERVICES</b>		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX	SALARIES							
320	Executive, Managerial and Supervisory	137,547						137,547
330	Instructional - Teaching			96,724		878,929	396,679	1,372,332
350	Instructional - Other			96,139	739,726	104,186	103,784	1,043,835
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other		4,560					4,560
380	Clinician		230,949					230,949
390	Information Technology							0
	Total Salaries	137,547	235,509	192,863	739,726	983,115	500,463	2,789,223
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,956	16,186	18,336	99,112	57,104	33,572	232,266
5-6XX	SERVICES							
510	Professional, Technical and Specialized		25,284			1,676		26,960
520	Communications						722	722
540	Travel and Meetings	252	1,001	56			3,828	5,137
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	1,724						1,724
650	Professional and Staff Development							0
680	Information Technology Services							0
	Total Services	1,976	26,285	56	0	1,676	4,550	34,543
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	54	4,653	99		51,671	2,066	58,543
740	Curricular and Media Materials	149	990			492		1,631
760	Minor Equipment					408		408
780	Information Technology Equipment	2,276	1,816					4,092
	Total Supplies, Materials and Minor Equipment	2,479	7,459	99	0	52,571	2,066	64,674
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
	<b>TOTALS</b>	<b>149,958</b>	<b>285,439</b>	<b>211,354</b>	<b>838,838</b>	<b>1,094,466</b>	<b>540,651</b>	<b>3,120,706</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300**

For the Year Ended June 30, 2021

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
<b>3XX SALARIES</b>				
320	Executive, Managerial and Supervisory	54,478		54,478
330	Instructional - Teaching		104,934	104,934
350	Instructional - Other		44,395	44,395
360	Technical, Specialized and Service	6,430		6,430
370	Secretarial, Clerical and Other	27,413		27,413
390	Information Technology			0
	Total Salaries	88,321	149,329	237,650
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>				
		6,990	12,372	19,362
<b>5-6XX SERVICES</b>				
510	Professional, Technical and Specialized	4,930		4,930
520	Communications	2,141		2,141
530	Utility Services	30		30
540	Travel and Meetings	68,756		68,756
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising	977		977
640	Dues and Fees			0
650	Professional and Staff Development		205	205
680	Information Technology Services		1,305	1,305
	Total Services	76,834	1,510	78,344
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>				
710	Supplies	976	903	1,879
740	Curricular and Media Materials		883	883
760	Minor Equipment			0
780	Information Technology Equipment		2,408	2,408
	Total Supplies, Materials and Minor Equipment	976	4,194	5,170
<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>180,121</b>	<b>167,405</b>	<b>347,526</b>

\* Administration costs recharged from Function 500.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**

For the Year Ended June 30, 2021

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	TOTALS
			FOR ADULTS	RECREATION		
3XX	SALARIES					0
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching				12,043	12,043
350	Instructional - Other				17,685	17,685
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	29,728	29,728
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				2,076	2,076
5-6XX	SERVICES					
510	Professional, Technical and Specialized			1,091	17,455	18,546
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	1,091	17,455	18,546
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies				25,152	25,152
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	0	25,152	25,152
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge *					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>1,091</b>	<b>74,411</b>	<b>75,502</b>



**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**

For the Year Ended June 30, 2021

<b>DIVISIONAL ADMINISTRATION</b>		10	20	30	50	
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
3XX	SALARIES					
310	Trustees Remuneration	72,352				72,352
320	Executive, Managerial and Supervisory		159,551	117,352		276,903
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			173,951		173,951
390	Information Technology					0
	Total Salaries	72,352	159,551	291,303	0	523,206
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,932	7,003	38,940		48,875
5-6XX	SERVICES					
510	Professional, Technical and Specialized			67,302		67,302
520	Communications			11,393		11,393
540	Travel and Meetings	659	2,502	94		3,255
570	Printing and Binding					0
580	Insurance and Bond Premiums	145		2,562		2,707
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising	2,768		1,045		3,813
640	Dues and Fees	31,408	1,524	3,221		36,153
650	Professional and Staff Development			176		176
680	Information Technology Services				72,991	72,991
	Total Services	34,980	4,026	85,793	72,991	197,790
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	485	173	5,888		6,546
740	Curricular and Media Materials		224	314		538
760	Minor Equipment			14,605		14,605
780	Information Technology Equipment		1,467			1,467
	Total Supplies, Materials and Minor Equipment	485	1,864	20,807	0	23,156
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	110,749	172,444	429,843	72,991	786,027

\* 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, 2021

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		05	10	20	30	80	
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				32,038		32,038
350	Instructional - Other			163,964			163,964
360	Technical, Specialized and Service					43,451	43,451
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	163,964	32,038	43,451	239,453
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			23,460	1,155	5,398	30,013
5-6XX	SERVICES						
510	Professional, Technical and Specialized			668			668
520	Communications						0
540	Travel and Meetings					262	262
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					1,582	1,582
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees			349			349
650	Professional and Staff Development				15,749		15,749
680	Information Technology Services			1,500			1,500
	Total Services	0	0	2,517	15,749	1,844	20,110
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies			4,690	10,520	28,224	43,434
740	Curricular and Media Materials			23,363	883		24,246
760	Minor Equipment			388			388
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	0	28,441	11,403	28,224	68,068
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
	Total Transfers					0	0
	<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>218,382</b>	<b>60,345</b>	<b>78,917</b>	<b>357,644</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**

For the Year Ended June 30, 2021

<b>TRANSPORTATION OF PUPILS</b>		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	42,724					42,724
350	Instructional - Other						0
360	Technical, Specialized and Service		377,679				377,679
370	Secretarial, Clerical and Other		16,324				16,324
390	Information Technology						0
	Total Salaries	42,724	394,003		0	0	436,727
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	5,740	47,955				53,695
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		650				650
540	Travel and Meetings		430				430
550	Transportation of Pupils			12,892			12,892
570	Printing and Binding						0
580	Insurance and Bond Premiums		5,372				5,372
590	Maintenance and Repair Services		173,459				173,459
610	Rentals						0
630	Advertising						0
640	Dues and Fees	259	921				1,180
650	Professional and Staff Development						0
680	Information Technology Services						0
	Total Services	259	180,832	12,892	0	0	193,983
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		97,642				97,642
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment		5,541				5,541
	Total Supplies, Materials and Minor Equipment	0	103,183		0	0	103,183
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
	<b>TOTALS</b>	<b>48,723</b>	<b>725,973</b>	<b>12,892</b>	<b>0</b>	<b>0</b>	<b>787,588</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**

For the Year Ended June 30, 2021

<b>OPERATIONS AND MAINTENANCE</b>		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	41,773					41,773
360	Technical, Specialized and Service		905,484				905,484
370	Secretarial, Clerical and Other		14,805				14,805
390	Information Technology						0
	Total Salaries	41,773	920,289	0	0	0	962,062
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	5,740	125,950				131,690
5-6XX	SERVICES						
510	Professional, Technical and Specialized		734				734
520	Communications		4,577				4,577
530	Utility Services		252,928		12,715	14,097	279,740
540	Travel and Meetings	108	2,585				2,693
570	Printing and Binding						0
580	Insurance and Bond Premiums		92,525				92,525
590	Maintenance and Repair Services		132,410	143,873	4,600	4,232	285,115
610	Rentals		28,430				28,430
620	Property Taxes		75,896		26,484		102,380
630	Advertising						0
640	Dues and Fees		518				518
650	Professional and Staff Development		1,396				1,396
680	Information Technology Services	259	71				330
	Total Services	367	592,070	143,873	43,799	18,329	798,438
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		206,248			18,615	224,863
740	Curricular and Media Materials						0
760	Minor Equipment		292			10,115	10,407
780	Information Technology Equipment		6,206				6,206
	Total Supplies, Materials and Minor Equipment	0	212,746	0	0	28,730	241,476
96X-99	TRANSFERS						
999	Recharge						0
	<b>TOTALS</b>	<b>47,880</b>	<b>1,851,055</b>	<b>143,873</b>	<b>43,799</b>	<b>47,059</b>	<b>2,133,666</b>

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

For the Year Ended June 30, 2021

**Transfers To Capital Fund**

Category "D" School Buildings	-	
Bus Reserve	60,000	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other:		
Land Purchase for Piping Trades Addition	129,396	
Bus Garage Payment	9,470	
Transfer for Division Office Finishing	20,000	
Payment on Capital Line of Credit	80,000	
		298,866

**Less: Transfers From Capital Fund**

	-	
Cash from new school site farmalnd rental	3,400	
		3,400

**Net Transfers To (From) Capital Fund** 295,466

**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2021	2020
<b>Financial Assets</b>		
Cash and Bank	569,637	-
Due from		
- Provincial Government	113,761	115,369
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	492,872	432,872
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>1,176,270</u>	<u>548,241</u>
<b>Liabilities</b>		
Overdraft	108,915	347,260
Accounts Payable	-	-
Accrued Liabilities	-	-
Accrued Interest Payable	113,761	115,369
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	1,492,362	1,068,159
Deferred Revenue	-	-
Borrowings from the Provincial Government	8,651,943	8,332,041
Other Borrowings	-	-
	<u>10,366,981</u>	<u>9,862,829</u>
<b>Net Assets (Debt)</b>	<u>(9,190,711)</u>	<u>(9,314,588)</u>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	<u>14,031,703</u>	<u>14,169,611</u>
<b>Accumulated Surplus / Equity *</b>	<u>4,840,992</u>	<u>4,855,023</u>
* Comprised of:		
Reserve Accounts	492,872	432,872
Equity in Tangible Capital Assets	4,348,120	4,422,151
	<u>4,840,992</u>	<u>4,855,023</u>

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

For the Year Ended June 30

	2021	2020
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	508,797	445,284
- Interest	332,260	319,111
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	-	-
Gain on receipt of Modular classroom	-	-
Farmland rent on future school site	3,400	
Interest	1,127	
	4,527	-
	845,584	764,395
<b>Expenses</b>		
Amortization	786,113	846,778
Interest on Borrowings from the Provincial Government	332,260	319,111
Other Interest	3,183	38,069
Other Capital Items	33,525	-
	1,155,081	1,203,958
Current Year Surplus / (Deficit)	(309,497)	(439,563)
Net Transfers from (to) Operating Fund	295,466	403,321
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	(14,031)	(36,242)
Opening Accumulated Surplus / Equity	4,855,023	4,891,265
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	4,855,023	4,891,265
<b>Closing Accumulated Surplus / Equity</b>	<b>4,840,992</b>	<b>4,855,023</b>

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

at June 30, 2021

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2021 TOTALS	2020 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	22,523,051	1,319,764	2,503,274	145,142	801,996	544,030	1,632,484	124,180	477,790	30,071,711	29,248,835
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	22,523,051	1,319,764	2,503,274	145,142	801,996	544,030	1,632,484	124,180	477,790	30,071,711	29,248,835
Add:											
Additions during the year	-	-	-	-	-	-	129,396	-	518,809	648,205	822,876
Less:											
Disposals and write downs	-	-	-	-	-	-	-	-	-	-	-
Closing Cost	22,523,051	1,319,764	2,503,274	145,142	801,996	544,030	1,761,880	124,180	996,599	30,719,916	30,071,711
<b>Accumulated Amortization</b>											
Opening, as previously reported	12,295,537	662,473	1,705,882	125,749	586,760	401,519	-	124,180	-	15,902,100	15,055,322
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	12,295,537	662,473	1,705,882	125,749	586,760	401,519	-	124,180	-	15,902,100	15,055,322
Add:											
Current period Amortization	514,442	49,332	129,475	8,855	64,846	19,163	-	-	-	786,113	846,778
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization	12,809,979	711,805	1,835,357	134,604	651,606	420,682	-	124,180	-	16,688,213	15,902,100
<b>Net Tangible Capital Asset</b>	9,713,072	607,959	667,917	10,538	150,390	123,348	1,761,880	-	996,599	14,031,703	14,169,611
<b>Proceeds from Disposal of Capital Assets</b>	-	-	-	-	-	-	-	-	-	-	-

\* Includes network infrastructure.





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

	2021	2020
<b>Financial Assets</b>		
Cash and Bank	118,752	121,516
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>118,752</u>	<u>121,516</u>
<b>Liabilities</b>		
School Generated Funds Liability	8,410	8,331
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>8,410</u>	<u>8,331</u>
<b>Accumulated Surplus *</b>	<u>110,342</u>	<u>113,185</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	110,342	113,185
Other Funds Accumulated Surplus	-	-
<b>Accumulated Surplus *</b>	<u>110,342</u>	<u>113,185</u>

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

For the Year Ended June 30

	2021	2020
<b>Revenue</b>		
School Generated Funds	100,053	271,005
Other Funds	-	-
	<u>100,053</u>	<u>271,005</u>
<b>Expenses</b>		
School Generated Funds	102,896	264,412
Other Funds	-	-
	<u>102,896</u>	<u>264,412</u>
Current Year Surplus (Deficit)	(2,843)	6,593
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	(2,843)	6,593
Opening Accumulated Surplus	113,185	106,592
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>113,185</u>	<u>106,592</u>
<b>Closing Accumulated Surplus</b>	<u><u>110,342</u></u>	<u><u>113,185</u></u>

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

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2020
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	775.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	704.5
- Francais	-
- French Immersion	295.5
- Other Bilingual	-
Senior Years Technology Education	<u>23.0</u>
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<u><u>1,798.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	901
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	270,983
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	265,563
LOADED KILOMETERS (For the period ended June 30)	162,237

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

For the 2020/21 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	6.75	1.00	0.50		2.00		0.50	0.50	11.25
330	Instructional - Teaching	121.40	15.63	1.50	0.15		0.40			139.08
350	Instructional - Other	14.75	40.25	1.90	0.60		5.25			62.75
360	Technical, Specialized And Service			0.20			2.60	16.00	20.84	39.64
370	Secretarial, Clerical And Other	8.00	0.15	0.90		2.55		0.50	0.50	12.60
380	Clinician		2.90							2.90
390	Information Technology	4.00								4.00
<b>TOTALS (excluding Trustees)</b>		<b>154.90</b>	<b>59.93</b>	<b>5.00</b>	<b>0.75</b>	<b>4.55</b>	<b>8.25</b>	<b>17.00</b>	<b>21.84</b>	<b>272.22</b>

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	786,027
Less: Liability Insurance	2,562
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>783,465 (A)</u>

**Expense Base**

Total Operating Expenses	22,819,706
Plus: Transfers to Capital	298,866
Less: Adult Learning Centres, Function 300	<u>347,526</u>
	<u>22,771,046 (B)</u>

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

3.44%

**% increase in 2020/21 Special Requirement**

2.00% Limit Met

**Maximum Allowable Percentage**

3.41%

Special Requirement Limit	Met	Exceeded
If FTE Enrolment is 5,000 or over	2.70%	2.40%
If FTE Enrolment is 1,000 or less	3.53%	3.42%
If FTE enrolment is between 1,000 and 5,000	3.41%	3.31%
Northern Division	4.25%	4.25%

If FTE enrolment is between 1,000 and 5,000:  
 2% Special Requirement limit met - To a maximum of 3.53%      2.94% + (5,000 - enrolment) x 0.0001475%  
 2% Special Requirement limit exceeded - To a maximum of 3.42% 2.85% + (5,000 - enrolment) x 0.0001425%

**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**

CALCULATION OF ALLOWABLE EXPENSES		REDUCTIONS TO EXPENSES						ALLOWABLE EXPENSES
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		<<<<< (from Appendix A) >>>>>			<<<<< (from Appendix B) >>>>>			
210 - 260 Student Support Services	2,580,055	0	786,744	0	49,467	0	28,500	1,715,344
270 Counselling and Guidance	540,651	0	27,000	0	20,000	0	0	493,651
300 Adult Learning Centres	347,526				356,652	0	0	
400 Community Education and Services	75,502		27,030	0	15,610	0	18,912	
620 Library / Media Centre	218,382	0	0	13,251	5,130	0	0	200,001
630 Professional and Staff Development	60,345	0	0	0	0	0	0	60,345
800 Operations and Maintenance	2,133,666	(3,400)	0	38,820	115,474	0	20,382	1,955,590
ALLOCATED ADJUSTMENTS/REDUCTIONS		(3,400)	840,774	52,071	562,333	0	67,794	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,211,061	24,918	954,889	70,389	72,278	(1)
<b>TOTALS</b>	<b>5,956,127</b>	<b>(3,400)</b>	<b>2,051,835</b>	<b>76,989</b>	<b>1,517,222</b>	<b>70,389</b>	<b>140,072</b>	<b>4,424,931</b>

OTHER FUNCTION/PROGRAMS EXPENSES	16,863,579	<input checked="" type="checkbox"/> OPEN OR CLOSE DETAIL
100 Regular Instruction	14,795,770	
500 Administration	786,027	
605 Curriculum Consulting Admin.	0	
610 Curriculum Consulting	0	
680 Other	78,917	
700 Transportation of Pupils	787,588	
900 Fiscal	415,277	
<b>TOTAL EXPENSES</b>	<b>22,819,706</b>	

CALCULATION OF UNSUPPORTED EXPENSES		
OTHER FUNCTION/PROGRAMS EXPENSES	16,863,579	
TOTAL ALLOWABLE EXPENSES	4,424,931	
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,333,535)	<input checked="" type="checkbox"/> OPEN OR CLOSE DETAIL
- ADJUSTMENTS TO EXPENSES	0	
- CATEGORICAL SUPPORT	(1,211,061)	
- OTHER PROGRAM SUPPORT	(24,918)	
- OTHER PROVINCIAL GOVERNMENT REVENUE	(954,889)	
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESI	(70,389)	
- NON-PROV. SOURCES - OTHER	(72,278)	
Base Support (from page 8)	(5,601,839)	
Formula Guarantee (from page 8)	0	
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	129,475	
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>13,482,611</b>	

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

<b>ADJUSTMENTS TO EXPENSES:</b> (enter deductions as negative amounts)	<u>Function/ Program</u>	<u>Amount</u>
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	0
Transfers from Capital Fund (deduct)	800	(3,400)
Leased Non-School Space (deduct)	800	0
Transfers from Special Purpose Fund (deduct)		0
Other Capitalized Items (specify Item and Function/Program) (2)		
<b>Total Adjustments to Expenses</b>		(3,400)

(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.

<b>OTHER PROGRAM SUPPORT:</b>	
School Buildings Support: "D" Projects	38,820
Technology Education Equipment & Skills Strategy Equipment Enhancement	30,024
Other Minor Capital Support	0
Curricular Materials Prior Year Support	13,251
Finalization of Previous Year's support	(5,106)
<b>Amount carried forward to Allowable Expenses</b>	<b>76,989</b>

<b>CATEGORICAL SUPPORT TO BE ALLOCATED</b>		
Special Needs: Coordinator/Clinician		
(A) Maximum Support	164,982	
(B) Eligible Expenses	247,822	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	247,822	
Eligible Support (lesser of A or D)	164,982	
Special Needs: Level 2 and 3	468,290	
Indigenous Academic Achievement	27,000	
Literacy and Numeracy	153,472	
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	27,030	
<b>Total allocable Categorical Support (carried to Allow Input)</b>	<b>840,774</b>	
<b>Non-allocable Categorical Support</b>	<b>1,211,061</b>	
<b>Total Categorical Support (carried to page 30)</b>	<b>2,051,835</b>	

<b>CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:</b>		
Program 850 School Building Repairs & Replacements	143,873	
PLUS: Capitalized Section "D" Expenses (net)	0	
Grounds	-	
LESS: Related revenue other than "D" Support	-	
<b>Allowable Section "D" Expenses</b>	<b>143,873</b>	(C)
<b>&lt; OR &gt;</b>		
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above. (cannot be more than amount on line "C")	143,873	(D)

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



**CALCULATION OF ALLOWABLE EXPENSES**

OTHER PROVINCIAL GOVERNMENT REVENUE:	Allocated	Unallocated	Total
Other Dept. of Education			
General Support Grant		324,238	324,238
Education Property Tax Credit		1,794,582	1,794,582
Tax Incentive Grant		0	0
All other	815,522		815,522
Other Provincial Government Departments	377,462		377,462
<b>Total Revenue</b>	<b>1,192,984</b>	<b>2,118,820</b>	<b>3,311,804</b>

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	63,112		63,112
Municipal Government			
Net Special Requirement		7,843,574	7,843,574
Other	3,200		3,200
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	52,650		52,650
Residual Fees	6,739		6,739
All other	0		0
First Nations			
Tuition Fees	0		0
All other	0		0
Private Organizations and Individuals			
Tuition Fees	11,000		11,000
Ancillary Services	35,055		35,055
Other Sources			
Interest		1,438	1,438
Donations	18,556		18,556
Other	20,149		20,149
<b>Total Revenue</b>	<b>210,461</b>	<b>7,845,012</b>	<b>8,055,473</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.

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<b>OTHER PROVINCIAL GOVERNMENT REVENUE:</b>	
Total Revenue	3,311,804
Education Property Tax Credit	(1,794,582)
Tax Incentive Grant	0
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>1,517,222</b>
(to agree with Other Provincial Gov't Revenue on page 30)	
<b>NON-PROVINCIAL SOURCES:</b>	
<b>TOTAL ALLOCABLE FEES</b>	<b>70,389</b>
(Tuition, Transfer and Residual Fees)	
<b>TOTAL ALLOCABLE OTHER REVENUE</b>	<b>140,072</b>
(to agree with total other revenue on page 30)	
<b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>	<b>210,461</b>