

Manitoba
Education



Schools' Finance Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
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KELSEY SCHOOL DIVISION
P.O. BOX 4700
THE PAS, MANITOBA R9A 1R4

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

June 30, 2020

TABLE OF CONTENTS
2019/2020 FINANCIAL STATEMENTS

	PAGE
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
CONSOLIDATED	
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	
ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS	5
OPERATING FUND	
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
CAPITAL FUND	
SCHEDULE OF FINANCIAL POSITION	21
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	22
SCHEDULE OF TANGIBLE CAPITAL ASSETS	23
SCHEDULE OF RESERVE ACCOUNTS	24
SPECIAL PURPOSE FUND	
SCHEDULE OF FINANCIAL POSITION	25
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	26
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



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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Kelsey School Division

Opinion

We have audited the accompanying consolidated financial statements of the Kelsey School Division, which comprise the consolidated statement of financial position as at June 30, 2020, and the consolidated statements of operations and accumulated surplus, change in net financial debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Kelsey School Division and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis of 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 Kelsey School Division 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.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements, management is responsible for assessing Kelsey School Divisions'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 Kelsey School Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Kelsey School Division's financial reporting process.

(continued.....)

AUDITOR'S RESPONSIBILITY

Baker Tilly HMA LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

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 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 Kelsey School Division'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 cast significant doubt on Kelsey School Division'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 disclosures 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 Kelsey School Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

The Pas, Manitoba
October 26, 2020

Baker Tilly HMA LLP
Chartered Professional Accountants





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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Kelsey School Division

Opinion

We have audited the EIS Enrolment File Verification Report – “EIS CERT Part 2 of 2” of the Kelsey School Division (the School Division) as at September 30, 2019. (“the enrolment information”)

In our opinion, the enrolment information in the report of Kelsey School Division as at September 30, 2019 is prepared, in all material respects, in accordance with the provisions of Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year.

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 Enrolment Information* section of our report. We are independent of the School Division in accordance with the ethical requirements that are relevant to our audit of the enrolment information 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.

Emphasis of Matter – Basis of Accounting

The enrolment information is prepared to assist the School Division to provide information as required under the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 school year. As a result, the enrolment information may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Enrolment Information

Management is responsible for the preparation of the enrolment information in accordance with the provisions of Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year, and for such internal control as management determines is necessary to enable the preparation of the enrolment information that is free from material misstatement, whether due to fraud or error.

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

AUDIT • TAX • ADVISORY

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Auditor's Responsibilities for the Audit of the Enrolment Information

Our objectives are to obtain reasonable assurance about whether the enrolment information is 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 this enrolment information.

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 enrolment information, 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 School Division's internal control.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Baker Tilly HMA LLP

Chartered Professional Accountants

The Pas, Manitoba
October 26, 2020

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

[Signature]

Chairperson of the Board

Oct 26, 2020

Date



Schools' Finance Branch
511-1181 Portage Ave.
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EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2019

KELSEY 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				
École Opasquia School				49	63	66	52	55	66								351	1	0	352
Kelsey Community School				56	56	62	59	53	60								346		0	346
Margaret Barbour Collegiate Institute													120	98	80	112	410		0	410
Mary Duncan School											3	5	41	22	10	3	84		0	84
Scott Bateman Middle School										101	131	96					328		0	328
SCHOOL DIVISION TOTAL				105	119	128	111	108	126	101	134	101	161	120	90	115	1,519	1	0	1,520

PUPILS ATTENDING OUT OF DIVISION
(ENROLMENT CODE 500 SERIES)



KELSEY SCHOOL DIVISION

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October 26, 2020

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of Kelsey 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 account period cannot be finalized with certainty until future periods. Division 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 Baker Tilly HMA LLP, 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.

Vaughn Wadelius
Chairperson

Jeannette Freese
Secretary Treasurer

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		2020	2019
	Financial Assets		
	Cash and Bank	67,643	-
	Due from - Provincial Government	969,003	984,963
	- Federal Government	27,616	38,301
	- Municipal Government	2,402,454	2,728,423
	- Other School Divisions	3,452	-
	- First Nations	10,800	56,380
	Accounts Receivable	25,940	83,089
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>3,506,908</u>	<u>3,891,156</u>
	Liabilities		
	Overdraft	-	171,719
	Accounts Payable	1,524,464	1,479,888
	Accrued Liabilities	1,366,852	1,027,664
*	Employee Future Benefits	105,863	117,878
	Accrued Interest Payable	-	-
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
*	Deferred Revenue	75,504	68,147
*	Borrowings from the Provincial Government	17,766,627	18,878,823
	Other Borrowings	-	-
	School Generated Funds Liability	71,355	65,506
		<u>20,910,665</u>	<u>21,809,625</u>
	Net Assets (Debt)	<u>(17,403,757)</u>	<u>(17,918,469)</u>
	Non-Financial Assets		
*	Net Tangible Capital Assets (TCA Schedule)	36,228,992	37,235,984
	Inventories	-	-
	Prepaid Expenses	18,623	19,355
		<u>36,247,615</u>	<u>37,255,339</u>
*	Accumulated Surplus	<u>18,843,858</u>	<u>19,336,870</u>

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT
OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS
For the Year Ended June 30

Notes		2020	2019
	Revenue		
	Provincial Government	18,858,266	18,823,671
	Federal Government	-	-
	Municipal Government - Property Tax	3,086,724	3,391,026
	- Other	-	-
	Other School Divisions	3,452	3,580
	First Nations	52,800	78,400
	Private Organizations and Individuals	74,174	-
	Other Sources	13,662	157,843
	School Generated Funds	335,615	515,074
	Other Special Purpose Funds	-	-
		<u>22,424,693</u>	<u>22,969,594</u>
	Expenses		
	Regular Instruction	11,046,289	10,925,759
	Student Support Services	4,304,989	4,460,205
	Adult Learning Centres	680,170	621,930
	Community Education and Services	49,354	61,035
	Divisional Administration	715,929	795,424
	Instructional and Other Support Services	381,042	445,527
	Transportation of Pupils	503,055	532,269
	Operations and Maintenance	2,612,768	2,796,972
*	Fiscal - Interest	753,611	793,111
	- Other	349,614	354,093
	Amortization	1,210,607	1,210,414
	Other Capital Items	-	-
	School Generated Funds	322,292	574,525
	Other Special Purpose Funds	-	-
		<u>22,929,720</u>	<u>23,571,264</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>(505,027)</u>	<u>(601,670)</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(12,015)</u>	<u>1,538</u>
	Net Current Year Surplus (Deficit)	<u>(493,012)</u>	<u>(603,208)</u>
	Opening Accumulated Surplus	19,336,870	19,940,078
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>19,336,870</u>	<u>19,940,078</u>
	Closing Accumulated Surplus	<u>18,843,858</u>	<u>19,336,870</u>

See accompanying notes to the Financial Statements

* NOTE REQUIRED

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2020

	2020	2019
Net Current Year Surplus (Deficit)	(493,012)	(603,208)
Amortization of Tangible Capital Assets	1,210,607	1,210,414
Acquisition of Tangible Capital Assets	(203,615)	(167,711)
(Gain) / Loss on Disposal of Tangible Capital Assets	(3,901)	-
Proceeds on Disposal of Tangible Capital Assets	3,901	-
	1,006,992	1,042,703
Inventories (Increase)/Decrease	-	-
Prepaid Expenses (Increase)/Decrease	732	(3,145)
	732	(3,145)
(Increase)/Decrease in Net Debt	514,712	436,350
Net Debt at Beginning of Year	(17,918,469)	(18,354,819)
Adjustments Other than Tangible Cap. Assets	-	-
	(17,918,469)	(18,354,819)
Net Assets (Debt) at End of Year	(17,403,757)	(17,918,469)

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2020

	2020	2019
Operating Transactions		
Net Current Year Surplus (Deficit)	(493,012)	(603,208)
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,210,607	1,210,414
(Gain)/Loss on Disposal of Tangible Capital Assets	(3,901)	-
Employee Future Benefits Increase/(Decrease)	(12,015)	1,538
Due from Other Organizations (Increase)/Decrease	394,742	177,975
Accounts Receivable & Accrued Income (Increase)/Decrease	57,149	(30,886)
Inventories and Prepaid Expenses - (Increase)/Decrease	732	(3,145)
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	383,764	(132,363)
Deferred Revenue Increase/(Decrease)	7,357	60,594
School Generated Funds Liability Increase/(Decrease)	5,849	1,464
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	1,551,272	682,383
Capital Transactions		
Acquisition of Tangible Capital Assets	(203,615)	(167,711)
Proceeds on Disposal of Tangible Capital Assets	3,901	-
Cash Provided by (Applied to) Capital Transactions	(199,714)	(167,711)
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	(1,112,196)	(1,074,966)
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	(1,112,196)	(1,074,966)
Cash and Bank / Overdraft (Increase)/Decrease	239,362	(560,294)
Cash and Bank (Overdraft) at Beginning of Year	(171,719)	388,575
Cash and Bank (Overdraft) at End of Year	67,643	(171,719)

ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2020

Operating Fund Accumulated Surplus (Deficit)	160,503
Equity in Tangible Capital Assets	18,462,365
Capital Reserve Accounts	0
School Generated Funds	220,990
Other Special Purpose Funds	0
Consolidated Accumulated Surplus	18,843,858

Operating Fund Accumulated Surplus Comprised of:

Designated Surplus *

[illegible]

Total Designated Surplus	0
Undesignated Surplus (Deficit)	266,366
Operating Fund Accumulated Surplus (Deficit) Gross of Non-vested sick leave	266,366
Less: Non-vested sick leave to date	105,863
Operating Fund Accumulated Surplus (Deficit) Net of Non-vested sick leave	160,503
Operating Fund Accumulated Surplus as a % of Operating Expenses **	1.3%

* Includes all Board-approved surplus designations by Board Motion or, in the case of school budget carryovers, by Board policy.

** Gross of Non-vested sick leave.

OPERATING FUND SCHEDULE OF FINANCIAL POSITION
as at June 30

	2020	2019
Financial Assets		
Cash and Bank	-	-
Due from		
- Provincial Government	583,872	577,163
- Federal Government	27,616	38,301
- Municipal Government	2,402,454	2,728,423
- Other School Divisions	3,452	-
- First Nations	10,800	56,380
- Other Funds	-	-
Accounts Receivable	25,940	83,089
Accrued Investment Income	-	-
Portfolio Investments	-	-
	3,054,134	3,483,356
Liabilities		
Overdraft	224,702	444,892
Accounts Payable	1,524,464	1,479,888
Accrued Liabilities	981,721	619,864
Employee Future Benefits	105,863	117,878
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	-	-
Deferred Revenue	75,504	68,147
Other Borrowings	-	-
	2,912,254	2,730,669
Net Financial Assets (Net Debt)	141,880	752,687
Non-Financial Assets		
Inventories	-	-
Prepaid Expenses	18,623	19,355
	18,623	19,355
Accumulated Surplus (Deficit)	160,503	772,042

OPERATING FUND
SCHEDULE OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS
For the Year Ended June 30

	2020 Actual	2020 Budget	2019 Actual
Revenue			
Provincial Government - Core	16,999,877	16,795,478	16,957,271
Federal Government	-	26,000	-
Municipal Government - Property Tax	3,086,724	3,208,684	3,391,026
- Other	-	-	-
Other School Divisions	3,452	10,000	3,580
First Nations	52,800	20,000	78,400
Private Organizations and Individuals	74,174	66,500	-
Other Sources	9,761	-	157,843
	20,226,788	20,126,662	20,588,120
Expenses			
Regular Instruction	11,046,289	10,728,176	10,925,759
Student Support Services	4,304,989	4,111,365	4,460,205
Adult Learning Centres	680,170	560,185	621,930
Community Education and Services	49,354	87,890	61,035
Divisional Administration	715,929	877,355	795,424
Instructional and Other Support Services	381,042	513,693	445,527
Transportation of Pupils	503,055	652,934	532,269
Operations and Maintenance	2,612,768	2,668,064	2,796,972
Fiscal	357,032	360,000	355,770
	20,650,628	20,559,662	20,994,891
Current Year Surplus (Deficit) before Non-vested Sick Leave	(423,840)	(433,000)	(406,771)
Less: Non-vested Sick Leave Expense (Recovery)	(12,015)		1,538
Current Year Surplus (Deficit) after Non-vested Sick Leave	(411,825)	(433,000)	(408,309)
Net Transfers from (to) Capital Fund	(199,714)	(45,000)	(167,711)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	(611,539)	(478,000)	(576,020)
Opening Accumulated Surplus (Deficit)	772,042		1,348,062
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	772,042		1,348,062
Closing Accumulated Surplus (Deficit)	160,503		772,042

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2020

Funding of Schools Program

Base Support		
Instructional Support	2,829,992	
Additional Instructional Support for Small Schools	-	
Sparsity	25,643	
Curricular Materials	88,116	
Information Technology	91,053	
Library Services	135,111	
Student Services	498,992	
Counselling and Guidance	121,894	
Professional Development	74,899	
Physical Education	27,750	
Occupancy	918,270	4,811,720
Categorical Support		
Transportation	279,178	
Board and Room	-	
Special Needs: Coordinator/Clinician	187,981	
Special Needs: Level 2	491,150	
Special Needs: Level 3	266,238	
Senior Years Technology Education	35,365	
English as an Additional Language	13,600	
Indigenous Academic Achievement (including BSSIP)	171,000	
Indigenous and International Languages	-	
French Language Education	45,354	
Small Schools	14,569	
Enrolment Change Support	65,745	
Northern Allowance	983,962	
Early Childhood Development Initiative	25,993	
Literacy and Numeracy	117,488	
Education for Sustainable Development	3,500	2,701,123
Equalization		5,611,821
Additional Equalization		970,692
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	57,540	
Technology Education Equipment Replacement	20,500	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	-	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	78,040
		<u>14,173,396</u>

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA (CONT'D)
For the Year Ended June 30, 2020

Other Department of Education		
Non-Resident	235,839	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	-	
General Support Grant	319,353	
Education Property Tax Credit	1,121,969	
Tax Incentive Grant	197,752	
Early Years Enhancement Grant	90,000	
Community Schools	88,972	
Healthy Schools Initiative	8,160	
Learning to Age 18 Coordinator	14,447	
Other:	-	
Northern Learning Support Grant	52,592	
French Immersion Video	35,137	
	-	
		2,164,221
Other Provincial Government Departments (Not including GBE's)		
Employment Programs	-	
Adult Learning Centres	662,260	
Other:	-	
		662,260
Funding of Schools Program (previous page)		14,173,396
TOTAL PROVINCIAL GOVERNMENT REVENUE		16,999,877

OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES
For the Year Ended June 30, 2020

Federal Government			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
			0
Municipal Government			
Special Requirement	4,406,445		
Less: Education Property Tax Credit	(1,121,969)		
Less: Tax Incentive Grant	(197,752)	3,086,724	
Other:		-	3,086,724
Other School Divisions			
Tuition Fees		-	
Transfer Fees		-	
Residual Fees		3,452	
Transportation of Pupils		-	
Other:		-	
			3,452
First Nations			
Tuition Fees		52,800	
Transportation of Pupils		-	
Other:		-	
			52,800
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:		-	
	Parking (820)	12,698	
	Building Rentals (820)	61,476	
			74,174
Other Sources			
Interest		8,761	
Donations		-	
Other:	Donation	1,000	
			9,761
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u><u>3,226,911</u></u>

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

<div><div></div><div>FUNCTION</div><div></div><div>OBJECT</div></div>	100	200	300	400	500	600	700	800	900	2020	2019
	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	TOTALS	TOTALS
Salaries	9,830,270	3,751,467	562,381	42,723	483,213	236,101	300,524	1,297,778		16,504,457	16,381,639
Employees Benefits and Allowances	739,678	406,253	41,340	6,631	59,494	29,996	53,867	212,002		1,549,261	1,516,741
Services	76,418	65,045	37,557	-	136,999	93,711	62,820	901,368		1,373,918	1,738,300
Supplies, Materials and Minor Equipment	398,679	82,224	38,892	-	36,223	15,107	85,844	201,620		858,589	980,143
Interest and Bank Charges									7,418	7,418	1,677
Bad Debt Expense									-	0	0
Transfers	1,244	-	-	-	-	6,127	-	-	(PAYROLL TAX) 349,614	356,985	376,391
TOTALS	11,046,289	4,304,989	680,170	49,354	715,929	381,042	503,055	2,612,768	357,032	20,650,628	20,994,891

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

For the Year Ended June 30, 2020

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	788,014						788,014
330 Instructional - Teaching		4,197,298			4,191,803		8,389,101
350 Instructional - Other		1,571			61,004		62,575
360 Technical, Specialized and Service							0
370 Secretarial, Clerical and Other	425,254						425,254
390 Information Technology	165,326						165,326
Total Salaries	1,378,594	4,198,869	0	0	4,252,807	0	9,830,270
4XX EMPLOYEES BENEFITS AND ALLOWANCES	150,496	286,548			302,634		739,678
5-6XX SERVICES							
510 Professional, Technical and Specialized							0
520 Communications	31,936						31,936
540 Travel and Meetings	3,656						3,656
560 Tuition							0
570 Printing and Binding		599			678		1,277
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		19,021			12,660		31,681
610 Rentals		1,633					1,633
630 Advertising							0
640 Dues and Fees							0
650 Professional and Staff Development							0
680 Information Technology Services	3,715	1,260			1,260		6,235
Total Services	39,307	22,513	0	0	14,598	0	76,418
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	17,038	58,530			67,034		142,602
740 Curricular and Media Materials		28,868			17,642		46,510
760 Minor Equipment		17,466			20,047		37,513
780 Information Technology Equipment		97,180			74,874		172,054
Total Supplies, Materials and Minor Equipment	17,038	202,044	0	0	179,597	0	398,679
96X-99 TRANSFERS							
960 School Divisions		0					0
980 Organizations and Individuals		1,244					1,244
Total Transfers	0	1,244	0	0	0	0	1,244
TOTALS	1,585,435	4,711,218	0	0	4,749,636	0	11,046,289

* 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

27-Oct-20

For the Year Ended June 30, 2020

STUDENT SUPPORT SERVICES	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							0
330 Instructional - Teaching			448,398	848,621	1,004,529	534,612	2,836,160
350 Instructional - Other			339,384				339,384
360 Technical, Specialized and Service					345,389	47,515	392,904
370 Secretarial, Clerical and Other	14,485					10,193	24,678
380 Clinician		158,341					158,341
390 Information Technology							0
Total Salaries	14,485	158,341	787,782	848,621	1,349,918	592,320	3,751,467
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,670	13,921	87,816	136,031	128,541	37,274	406,253
5-6XX SERVICES							
510 Professional, Technical and Specialized		54,800					54,800
520 Communications		856	3,580		1,169	138	5,743
540 Travel and Meetings		498			432		930
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services			2,388				2,388
610 Rentals							0
630 Advertising							0
640 Dues and Fees							0
650 Professional and Staff Development							0
680 Information Technology Services			1,184				1,184
Total Services	0	56,154	7,152	0	1,601	138	65,045
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies		464	9,614	8,458	3,596	16,749	38,881
740 Curricular and Media Materials			2,437	4,236		330	7,003
760 Minor Equipment			2,021			3,121	5,142
780 Information Technology Equipment			20,831	2,007	5,526	2,834	31,198
Total Supplies, Materials and Minor Equipment	0	464	34,903	14,701	9,122	23,034	82,224
96X-99 TRANSFERS							
960 School Divisions							0
980 Organizations and Individuals							0
Total Transfers	0	0	0	0			0
TOTALS	17,155	228,880	917,653	999,353	1,489,182	652,766	4,304,989

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300
For the Year Ended June 30, 2020

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	93,164		93,164
330	Instructional - Teaching		357,012	357,012
350	Instructional - Other		66,799	66,799
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	45,406		45,406
390	Information Technology			0
	Total Salaries	138,570	423,811	562,381
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,287	34,053	41,340
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications	7,741		7,741
530	Utility Services			0
540	Travel and Meetings	3,877		3,877
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals	19,048		19,048
620	Property Taxes			0
630	Advertising	6,516		6,516
640	Dues and Fees			0
650	Professional and Staff Development		375	375
680	Information Technology Services			0
	Total Services	37,182	375	37,557
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
710	Supplies		17,273	17,273
740	Curricular and Media Materials		7,542	7,542
760	Minor Equipment		9,949	9,949
780	Information Technology Equipment	4,128		4,128
	Total Supplies, Materials and Minor Equipment	4,128	34,764	38,892
96X-99	TRANSFERS			
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge			0
	Total Transfers	0	0	0
	TOTALS	187,167	493,003	680,170

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
For the Year Ended June 30, 2020

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other					0
360	Technical, Specialized and Service			19,214		19,214
370	Secretarial, Clerical and Other			23,509		23,509
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	42,723	0	42,723
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			6,631		6,631
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
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	0	0	0
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies					0
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	0	0	0
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	49,354	0	49,354

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

27-Oct-20

For the Year Ended June 30, 2020

DIVISIONAL ADMINISTRATION		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	57,466				57,466
320	Executive, Managerial and Supervisory		126,387	103,635		230,022
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			195,725		195,725
390	Information Technology					0
	Total Salaries	57,466	126,387	299,360	0	483,213
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,394	5,279	52,821		59,494
5-6XX	SERVICES					
510	Professional, Technical and Specialized			24,905		24,905
520	Communications	360	568	12,339		13,267
540	Travel and Meetings			11,663		11,663
570	Printing and Binding					0
580	Insurance and Bond Premiums			16,432		16,432
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising			8,793		8,793
640	Dues and Fees	34,950	1,524	4,302		40,776
650	Professional and Staff Development	4,717	13,680	2,766		21,163
680	Information Technology Services					0
	Total Services	40,027	15,772	81,200	0	136,999
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies			12,687		12,687
740	Curricular and Media Materials					0
760	Minor Equipment			3,347		3,347
780	Information Technology Equipment			0	20,189	20,189
	Total Supplies, Materials and Minor Equipment	0	0	16,034	20,189	36,223
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0		0
	TOTALS	98,887	147,438	449,415	20,189	715,929

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2020

INSTRUCTIONAL AND OTHER SUPPORT SERVICES	05	10	20	30	80	TOTALS
	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
CODE OBJECT \ PROGRAM						
3XX SALARIES						
320 Executive, Managerial and Supervisory	22,304	72,077				94,381
330 Instructional - Teaching						0
350 Instructional - Other						0
360 Technical, Specialized and Service			141,720			141,720
370 Secretarial, Clerical and Other						0
390 Information Technology						0
Total Salaries	22,304	72,077	141,720	0	0	236,101
4XX EMPLOYEES BENEFITS AND ALLOWANCES	932	4,216	24,848			29,996
5-6XX SERVICES						
510 Professional, Technical and Specialized						0
520 Communications						0
540 Travel and Meetings						0
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						0
650 Professional and Staff Development				93,711		93,711
680 Information Technology Services						0
Total Services	0	0	0	93,711	0	93,711
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies			2,598		392	2,990
740 Curricular and Media Materials			7,750			7,750
760 Minor Equipment			4,367			4,367
780 Information Technology Equipment						0
Total Supplies, Materials and Minor Equipment	0	0	14,715	0	392	15,107
96X-99 TRANSFERS						
960 School Divisions					0	0
980 Organizations and Individuals					6,127	6,127
Total Transfers					6,127	6,127
TOTALS	23,236	76,293	181,283	93,711	6,519	381,042

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

27-Oct-20

For the Year Ended June 30, 2020

TRANSPORTATION OF PUPILS		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	45,945					45,945
350	Instructional - Other						0
360	Technical, Specialized and Service		231,071				231,071
370	Secretarial, Clerical and Other	23,508					23,508
390	Information Technology						0
	Total Salaries	69,453	231,071		0	0	300,524
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,009	41,858				53,867
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	0				0
520	Communications		6,856				6,856
540	Travel and Meetings						0
550	Transportation of Pupils			2,064		40,744	42,808
570	Printing and Binding						0
580	Insurance and Bond Premiums		7,396				7,396
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees	259					259
650	Professional and Staff Development	1,686	3,815				5,501
680	Information Technology Services						0
	Total Services	1,945	18,067	2,064	0	40,744	62,820
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	166	79,905				80,071
740	Curricular and Media Materials		0				0
760	Minor Equipment		2,036				2,036
780	Information Technology Equipment		3,737				3,737
	Total Supplies, Materials and Minor Equipment	166	85,678		0	0	85,844
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
	TOTALS	83,573	376,674	2,064	0	40,744	503,055

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
For the Year Ended June 30, 2020

OPERATIONS AND MAINTENANCE	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	45,945					45,945
360 Technical, Specialized and Service		1,216,908		9,416		1,226,324
370 Secretarial, Clerical and Other	25,509					25,509
390 Information Technology						0
Total Salaries	71,454	1,216,908	0	9,416	0	1,297,778
4XX EMPLOYEES BENEFITS AND ALLOWANCES	12,389	198,210		1,403		212,002
5-6XX SERVICES						
510 Professional, Technical and Specialized						0
520 Communications		20,683				20,683
530 Utility Services		450,950		13,807		464,757
540 Travel and Meetings	3,133					3,133
570 Printing and Binding						0
580 Insurance and Bond Premiums		175,362		0		175,362
590 Maintenance and Repair Services			93,331	4,438	43,590	141,359
610 Rentals		24,149		24,341		48,490
620 Property Taxes		29,961		16,823		46,784
630 Advertising						0
640 Dues and Fees	259					259
650 Professional and Staff Development	541					541
680 Information Technology Services						0
Total Services	3,933	701,105	93,331	59,409	43,590	901,368
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	196	197,200				197,396
740 Curricular and Media Materials						0
760 Minor Equipment		4,224				4,224
780 Information Technology Equipment						0
Total Supplies, Materials and Minor Equipment	196	201,424	0	0	0	201,620
96X-99 TRANSFERS						
999 Recharge						0
TOTALS	87,972	2,317,647	93,331	70,228	43,590	2,612,768

For the Year Ended June 30, 2020

Category "D" School Buildings	-
Bus Reserve	-
Bus Purchases	148,691
Other Vehicles	24,150
Furniture/Fixtures & Equipment	30,774
Computer Hardware & Software	-
Assets Under Construction	-
Other: <u>Sale of bus</u>	(3,826)
<u>Sale of vehicles</u>	(75)

199,714

0

199,714

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2020	2019
Financial Assets		
Cash and Bank	-	-
Due from		
- Provincial Government	385,131	407,800
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	-	-
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>385,131</u>	<u>407,800</u>
Liabilities		
Overdraft	-	-
Accounts Payable	-	-
Accrued Liabilities	385,131	407,800
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	-	-
Deferred Revenue	-	-
Borrowings from the Provincial Government	17,766,627	18,878,823
Other Borrowings	-	-
	<u>18,151,758</u>	<u>19,286,623</u>
Net Assets (Debt)	<u>(17,766,627)</u>	<u>(18,878,823)</u>
Non-Financial Assets		
Net Tangible Capital Assets	<u>36,228,992</u>	<u>37,235,984</u>
Accumulated Surplus / Equity *	<u>18,462,365</u>	<u>18,357,161</u>
* Comprised of:		
Reserve Accounts	-	-
Equity in Tangible Capital Assets	<u>18,462,365</u>	<u>18,357,161</u>
	<u>18,462,365</u>	<u>18,357,161</u>

CAPITAL FUND
SCHEDULE OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2020	2019
Revenue		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,112,196	1,074,966
- Interest	746,193	791,434
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	3,901	-
Gain on receipt of Modular classroom	-	-
	-	-
	-	-
	1,862,290	1,866,400
Expenses		
Amortization	1,210,607	1,210,414
Interest on Borrowings from the Provincial Government	746,193	791,434
Other Interest	-	-
Other Capital Items	-	-
	1,956,800	2,001,848
Current Year Surplus / (Deficit)	(94,510)	(135,448)
Net Transfers from (to) Operating Fund	199,714	167,711
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	105,204	32,263
Opening Accumulated Surplus / Equity	18,357,161	18,324,898
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	18,357,161	18,324,898
Closing Accumulated Surplus / Equity	18,462,365	18,357,161

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2020

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2020 TOTALS	2019 TOTALS
	School	Non-School									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	51,342,787	303,458	1,172,352	169,653	618,903	169,120	196,213	-	-	53,972,486	53,804,775
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	51,342,787	303,458	1,172,352	169,653	618,903	169,120	196,213	-	-	53,972,486	53,804,775
Add:											
Additions during the year	-	-	148,691	24,150	30,774	-	-	-	-	203,615	167,711
Less:											
Disposals and write downs	-	-	194,352	14,996	-	-	-	-	-	209,348	-
Closing Cost	51,342,787	303,458	1,126,691	178,807	649,677	169,120	196,213	-	-	53,966,753	53,972,486
Accumulated Amortization											
Opening, as previously reported	14,795,661	303,458	803,647	127,889	549,515	156,332	-	-	-	16,736,502	15,526,088
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	14,795,661	303,458	803,647	127,889	549,515	156,332	-	-	-	16,736,502	15,526,088
Add:											
Current period Amortization	1,093,529	-	62,314	15,467	32,583	6,714	-	-	-	1,210,607	1,210,414
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	194,352	14,996	-	-	-	-	-	209,348	-
Closing Accumulated Amortization	15,889,190	303,458	671,609	128,360	582,098	163,046	-	-	-	17,737,761	16,736,502
Net Tangible Capital Asset	35,453,597	-	455,082	50,447	67,579	6,074	196,213	-	-	36,228,992	37,235,984
Proceeds from Disposal of Capital Assets	-	-	3,826	75	-	-	-	-	-	3,901	-

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS
For the Year Ended June 30, 2020

Fund Name >	Buses					Totals
Opening Balance, July 1, 2019	-	-	-	-	-	-
Additions: (Provide a description of each transaction)						
						-
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	-
Withdrawals: (Provide a description of each transaction)						
						-
						-
						-
						-
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	-	-
Closing Balance, June 30, 2020	-	-	-	-	-	-

SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION
as at June 30

	2020	2019
Financial Assets		
Cash and Bank	292,345	273,173
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	292,345	273,173
Liabilities		
School Generated Funds Liability	71,355	65,506
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	71,355	65,506
Accumulated Surplus *	220,990	207,667
* Comprised of:		
School Generated Funds Accumulated Surplus	220,990	207,667
Other Funds Accumulated Surplus	-	-
Accumulated Surplus *	220,990	207,667

SPECIAL PURPOSE FUND
SCHEDULE OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS
For the Year Ended June 30

	2020	2019
Revenue		
School Generated Funds	335,615	515,074
Other Funds	-	-
	-	-
	335,615	515,074
Expenses		
School Generated Funds	322,292	574,525
Other Funds	-	-
	-	-
	322,292	574,525
Current Year Surplus (Deficit)	13,323	(59,451)
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	13,323	(59,451)
Opening Accumulated Surplus	207,667	267,118
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	207,667	267,118
Closing Accumulated Surplus	220,990	207,667

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS
(UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2019
REGULAR INSTRUCTION		
English Language - Single Track		881.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	515.0	
- Francais	-	
- French Immersion	139.0	
- Other Bilingual	-	654.0
Senior Years Technology Education		-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		1,535.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	455
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	120,229
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	112,963
LOADED KILOMETERS (For the period ended June 30)	72,884

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)
For the 2019/20 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	6.85		0.75		1.85	0.85	0.50	0.50	11.30
330 Instructional - Teaching	92.50	23.20	3.50						119.20
350 Instructional - Other	2.00	55.00	2.00						59.00
360 Technical, Specialized And Service		0.50				5.00	8.00	22.50	36.00
370 Secretarial, Clerical And Other	9.50	1.00	0.75	0.50	6.00		0.75	0.50	19.00
380 Clinician		2.00							2.00
390 Information Technology									0.00
TOTALS (excluding Trustees)	110.85	81.70	7.00	0.50	7.85	5.85	9.25	23.50	246.50

510 Contracted Clinicians (include private clinicians where possible)		1.00
--------------------------------------------------------------------------	--	------

310 TRUSTEES		7.00
--------------	--	------

CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs		
Divisional Administration, Function 500		715,929
Less: Liability Insurance		-
Administration portion of self-funded expenses (see below)		0
Trustee election costs		-
		<u>715,929 (A)</u>
Expense Base		
Total Operating Expenses		20,650,628
Plus: Transfers to Capital		199,714
Less: Adult Learning Centres, Function 300		680,170
		<u>20,170,172 (B)</u>
Percentage (A) / (B)		<u>3.55%</u>
% increase in 2019/20 Special Requirement		<u>-1.30%</u> Limit Met
Maximum Allowable Percentage		<u>4.25%</u>
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	3.45%	3.34%
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 ⁽²⁾		
		<u>-</u>
Self-Administered Pension Plans		
Expenses (1)		
Administration (deducted above)		-
Other:		-
		<u>0</u>
Associated Revenue ⁽²⁾		
		<u>-</u>

(1) Incremental costs of the program.
(2) Tuition fees from international students or the pension plan administration fee.

DETAIL OF REVENUE ALLOCATIONS TO ALLOWABLE EXPENSES:
CATEGORICAL AND BASE SUPPORT AND
OTHER PROVINCIAL GOVERNMENT REVENUES

[illegible]

DETAIL OF REVENUE ALLOCATIONS TO ALLOWABLE EXPENSES:
NON-PROVINCIAL SOURCES - OTHER

[illegible]

<u>TUITION, TRANSFER AND RESIDUAL FEES</u>	<u>Function/ Program</u>	<u>Amount</u>
Calculation	210-260	28,256
Calculation	270	4,990
Calculation	400	387
Calculation	620	1,420
Calculation	630	734
Calculation	800	20,465
Total Tuition, Transfer and Residual Fees: \$56,252		56,252.00

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	3,652,223	0	945,369	0	118,935	28,256	0	2,559,663
270 Counselling and Guidance	652,766	0	0	0	21,257	4,990	0	626,519
300 Adult Learning Centres	680,170				662,260	0	0	
400 Community Education and Services	49,354		0	0	1,607	387	0	
620 Library / Media Centre	181,283	0	0	0	5,903	1,420	0	173,960
630 Professional and Staff Development	93,711	0	0	0	3,052	734	0	89,925
800 Operations and Maintenance	2,612,768	0	0	57,540	85,085	20,465	74,174	2,375,504
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	945,369	57,540	898,099	56,252	74,174	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,755,754	20,500	608,661	0	1,000	(1)
TOTALS	7,922,275	0	2,701,123	78,040	1,506,760	56,252	75,174	5,825,571

OTHER FUNCTION/PROGRAMS EXPENSES	12,728,353	<input type="checkbox"/> OPEN OR CLOSE DETAIL
TOTAL EXPENSES	20,650,628	

CALCULATION OF UNSUPPORTED EXPENSES		
OTHER FUNCTION/PROGRAMS EXPENSES	12,728,353	
TOTAL ALLOWABLE EXPENSES	5,825,571	
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,385,915)	<input type="checkbox"/> OPEN OR CLOSE DETAIL
Base Support (from page 8)	(4,811,720)	
Formula Guarantee (from page 8)	0	
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	62,314	
TOTAL UNSUPPORTED EXPENSES	11,418,603	

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

APPENDIX A

[illegible]

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	57,540
Technology Education Equipment & Skills Strategy Equipment Enhancement	20,500
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	0
Amount carried forward to Allowable Expenses	78,040

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	187,981	
(B) Eligible Expenses	200,000	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	200,000	
Eligible Support (lesser of A or D)		187,981
Special Needs: Level 2 and 3		757,388
Indigenous Academic Achievement		171,000
Literacy and Numeracy		117,488
Small Schools		
(A) Maximum Support	14,569	
(B) Program Expenses	400,000	
Eligible Support (lesser of A or B)		14,569
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		25,993
Total allocable Categorical Support (carried to Allow Input)		1,274,419
Non-allocable Categorical Support		1,426,704
Total Categorical Support (carried to page 30)		2,701,123

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	93,331
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	-
LESS: Related revenue other than "D" Support	-
Allowable Section "D" Expenses	(C) 93,331
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 93,331
(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

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:	Allocated	Unallocated	Total
Other Dept. of Education			
General Support Grant		319,353	319,353
Education Property Tax Credit		1,121,969	1,121,969
Tax Incentive Grant		197,752	197,752
All other	525,147		525,147
Other Provincial Government Departments	662,260		662,260
Total Revenue	1,187,407	1,639,074	2,826,481

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Net Special Requirement		3,086,724	3,086,724
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	0		0
Residual Fees	3,452		3,452
All other	0		0
First Nations			
Tuition Fees	52,800		52,800
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	74,174		74,174
Other Sources			
Interest		8,761	8,761
Donations	0		0
Other	1,000		1,000
Total Revenue	131,426	3,095,485	3,226,911

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	2,826,481
Education Property Tax Credit	(1,121,969)
Tax Incentive Grant	(197,752)
PROVINCIAL REVENUE FOR EQUALIZATION	1,506,760
(to agree with Other Provincial Gov't Revenue on page 30)	
NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES	56,252
(Tuition, Transfer and Residual Fees)	
TOTAL ALLOCABLE OTHER REVENUE	75,174
(to agree with total other revenue on page 30)	
TOTAL ALLOCABLE NON-PROV. SOURCES	131,426

- Optional for Division/District use only -

[illegible]

SENIOR STAFF ALLOCATION (UNAUDITED)

Appendix 2

	Position:	Position:	Position:	Position:	Position:	Position:
	Superintendent	Director of Maintenance and Transpsortation				
	%	%	%	%	%	%
100 Regular Instruction	85.00%					
200 Student Support Services						
300 Adult Learning Centres						
400 Community, Education and Services						
500 Administration						
600 Instructional and Pupil Support Services	15.00%					
700 Transportation of Pupils		50.00%				
800 Operations and Maintenance		50.00%				
TOTAL (must add to 100%)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

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.