



Education Funding Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
R3G 0T3

KELSEY SCHOOL DIVISION
P.O. BOX 4700
THE PAS, MANITOBA R9A 1R4

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

June 30, 2021

FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES	- TRANSFERS	=	FRAME EXPENSES	F.T.E. PUPILS	COST PER PUPIL	
						2020/21	2019/20
FUNCTION 100							
ADMINISTRATION	1,532,466	0		1,532,466	1,403.0	1,092	1,033
ENGLISH LANGUAGE	5,174,786	3,319		5,171,467	789.0	6,554	5,346
FRANÇAIS	0	0		0	0.0	0	0
FRENCH IMMERSION	0	0		0	0.0	0	0
DUAL TRACK	4,813,791	0		4,813,791	614.0	7,840	7,262
SENIOR YEARS TECHNOLOGY	0	0		0	0.0	0	0
TOTAL FUNCTION 100	11,521,043	3,319		11,517,724	1,403.0	8,209	7,195
FUNCTION 200							
ADMINISTRATION/COORDINATION	17,111	0		17,111	1,403.0	12	11
CLINICAL AND RELATED SERVICES	369,590	0		369,590	1,403.0	263	149
SPECIAL PLACEMENT	1,040,745	0		1,040,745	0.0	0	0
REGULAR PLACEMENT	958,953	0		958,953	1,403.0	684	651
OTHER RESOURCE SERVICES	1,417,894	--		1,417,894	1,403.0	1,011	970
COUNSELLING & GUIDANCE	714,141	--		714,141	1,403.0	509	425
TOTAL FUNCTION 200	4,518,434	0		4,518,434	1,403.0	3,221	2,805
FUNCTION 500							
BOARD OF TRUSTEES	91,677	0		91,677	1,403.0	65	64
INSTRUCTIONAL MGMT. & ADMIN.	156,954	0		156,954	1,403.0	112	96
BUSINESS ADMIN. SERVICES	507,115	0		507,115	1,403.0	361	293
MANAGEMENT INFORMATION SERVICES	20,120	--		20,120	1,403.0	14	13
TOTAL FUNCTION 500	775,866	0		775,866	1,403.0	553	466
FUNCTION 600							
CURRICULUM CONSULTING/DEVELOPMENT ADMIN	28,961	--		28,961	1,403.0	21	15
CURRICULUM CONSULTING/DEVELOPMENT	77,929	--		77,929	1,403.0	56	50
EDUCATIONAL MEDIA	179,630	--		179,630	1,403.0	128	118
PROFESSIONAL & STAFF DEVELOPMENT	88,391	--		88,391	1,403.0	63	61
OTHER	5,058	4,554		504	1,403.0	0	0
TOTAL FUNCTION 600	379,969	4,554		375,415	1,403.0	268	244

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2020/21	2019/20	2020/21	2019/20
ENROLMENT	1,403.0	1,535.0	1,403.0	1,535.0
TEACHERS	79.00	92.50	109.95	123.40
RATIO	17.8	16.6	12.8	12.4

ANALYSIS OF TRANSPORTATION EXPENSES:	2020/21	2019/20	REGULAR	COST PER	COST PER	COST PER LOADED KM	REGULAR	COST PER
			TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)		AND OTHER (710, 720, 790)	TOTAL KM (log book)
	2020/21		349,943	1,035	3.04	3.51	432,056	3.45
	2019/20		376,674	828	3.33	5.17	500,991	4.17

TOTAL OPERATING EXPENSE PER PUPIL:	2020/21	2019/20	TOTAL	- TRANSFERS	CONSOLIDATED	- FUNCTIONS	= K-12	COST
			EXPENSES		EXPENSES	300, 400	EXPENSES	PER PUPIL
	2020/21		20,963,581	(7,873)	20,955,708	(688,653)	20,267,055	14,446
	2019/20		20,650,628	(7,371)	20,643,257	(729,524)	19,913,733	12,973

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	803,839	6.90	116,498	102,997	0.00	Error
330 INSTRUCTIONAL - TEACHING	8,631,286	79.00	109,257	1,912,463	23.20	82,434
350 INSTRUCTIONAL - OTHER	68,365	2.00	34,183	1,531,804	55.00	27,851
360 TECHNICAL, SPECLIZ'D & SERVICE	69	0.00	Error	93,785	0.50	187,570
370 SECRETARIAL, CLERICAL & OTHER	415,776	8.75	47,517	13,238	2.50	5,295
380 CLINICIAN				0	0.00	0
390 INFORMATION TECHNOLOGY	114,955	1.00	114,955	0	0.00	0
	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	218,039	1.00	218,039	100,505	0.85	118,241
330 INSTRUCTIONAL - TEACHING				0	0.00	0
350 INSTRUCTIONAL - OTHER				0	0.00	0
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	139,957	0.00	Error
370 SECRETARIAL, CLERICAL & OTHER	219,796	6.00	36,633	0	5.00	Error
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0
	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MG'L & SUPERVISORY	45,935	0.50	91,870	45,935	0.50	91,870
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	219,636	8.00	27,455	1,127,392	22.50	50,106
370 SECRETARIAL, CLERICAL & OTHER	23,510	0.75	31,347	26,187	0.50	52,374
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

TABLE OF CONTENTS **2020/2021 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

INDEPENDENT AUDITOR'S 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, 2021, 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 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.

Baker Tilly HMA LLP
Chartered Professional Accountants

The Pas, Manitoba
November 22, 2021

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, 2020. (“the enrolment information”)

In our opinion, the enrolment information in the report of Kelsey School Division as at September 30, 2020 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 2020/2021 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 2020/2021 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 2020/2021 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.

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
November 22, 2021

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

LSWadell
Chairperson of the Board

Nov 22, 2021
Date



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

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2020
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				43	42	58	61	52	47								303	11	0	314
Kelsey Community School				54	51	51	62	59	47								324	16	0	340
Margaret Barbour Collegiate Institute													91	121	101	106	419	0	0	419
Mary Duncan School												10	24	25	13	4	76	0	0	76
Scott Bateman Middle School										115	99	118					332	8	1	341
SCHOOL DIVISION TOTAL			97	93	109	123	111	94	115	99	128	115	146	114	110		1,454	35	1	1,490

PUPILS ATTENDING OUT OF DIVISION
(ENROLMENT CODE 500 SERIES)



KELSEY

SCHOOL DIVISION

P.O. Box 4700
The Pas, Manitoba
R9A 1R4

PHONE (204) 623-6421
FAX (204) 623-7704

November 22, 2021

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. The 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

Selena Mell
Superintendent

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.

**LEGISLATIVE REQUIREMENTS
FOR THE COMPLETION
OF FINANCIAL STATEMENTS
OF SCHOOL DIVISIONS/DISTRICTS OF MANITOBA
UNDER THE PUBLIC SCHOOLS ACT**

Annual audit

41(9) The auditor of the school division or school district shall annually make an examination of the financial affairs, books, accounts, records, and transactions of the division or district.

Method of audit

41(10) An examination made as required under subsection (9) shall be in accordance with generally accepted auditing standards, and shall include a general review of the adequacy of the accounting procedures and system of internal control employed to preserve and protect the assets.

Auditor's Report

41(11) An auditor for a school division or school district shall, not later than October 31 in each year, make a report to the school board on the annual financial statements that the auditor has examined as at the end of the preceding fiscal year.

Standards of the CPA Canada

41(11.2) A report made under subsection (11) shall

- (a) comply with the standards of Chartered Professional Accountants of Canada for an auditor's standard report; and
- (b) include the auditor's opinion as to whether the financial statements present fairly the financial position of the school division as at the end of the preceding fiscal year and the results of its operations for the preceding fiscal year, in accordance with accepted accounting principles for school divisions.

Auditor's Supplementary Report

41(12) The auditor shall submit to the school board a supplementary report on his or her examination of the annual financial statements and the report shall contain any information required by the regulations.

Note: The report is to be comprised of the Auditor's Report on Enrolment and the auditor's management letter. See Regulation 197/2009.

Delivery of copies

41(13) The auditor shall furnish one copy of each report to the minister.

Note: The report of the auditor and the supplementary report shall be signed by the Chairperson of the School Board, duly certifying that these reports have been presented to the School Board and submitted to the Minister in care of the Schools' Finance Branch.

Financial Statement to minister

41(14) Not later than October 31 in each year, each school board shall furnish to the minister, in the form and manner that the minister requires, a duly audited financial statement showing the revenues, expenses and other financial information relating to its school division or school district for the immediately preceding fiscal year and the financial position of the school division or school district at the close of the immediately preceding fiscal year.

Note:

- (1) The financial statements shall be prepared following PSAB standards and the requirements of the FRAME Manual including fund accounting, and function, program and object definitions.
- (2) The financial statements are to be forwarded to the Minister in care of The Schools' Finance Branch. Please submit only one copy.

Powers of auditors

54(1) An auditor referred to in subsection 41(8) for the purpose of carrying out his duties may

- (a) require the attendance of all or any of the persons interested in the accounts, and of their witnesses, with all such books, papers and writings as the auditors may direct them or any of them to produce;
- (b) administer oaths to persons and witnesses.

Duty to assist auditors

54(2) Every trustee and every employee of a school board shall, on request, furnish to the auditor all papers, books, accounts and information that the auditor requires to carry out his duties and that it is in the power of the trustee or the employee, as the case may be, to furnish.

TRUST FUNDS SCHEDULE
For the Year Ended June 30, 2021

[illegible]

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2021	2020
	Financial Assets		
	Cash and Bank	-	67,643
	Due from - Provincial Government	927,961	969,003
	- Federal Government	52,788	27,616
	- Municipal Government	2,402,454	2,402,454
	- Other School Divisions	-	3,452
	- First Nations	-	10,800
	Accounts Receivable	35,460	25,940
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>3,418,663</u>	<u>3,506,908</u>
	Liabilities		
*	Overdraft	138,817	-
	Accounts Payable	1,503,423	1,524,464
	Accrued Liabilities	1,887,230	1,366,852
*	Employee Future Benefits	119,489	105,863
	Accrued Interest Payable	-	-
	Due to - Provincial Government	112,747	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
*	Deferred Revenue	148,924	75,504
*	Borrowings from the Provincial Government	16,691,282	17,766,627
	Other Borrowings	-	-
	School Generated Funds Liability	<u>61,316</u>	<u>71,355</u>
		<u>20,663,228</u>	<u>20,910,665</u>
	Net Assets (Debt)	<u>(17,244,565)</u>	<u>(17,403,757)</u>
	Non-Financial Assets		
*	Net Tangible Capital Assets (TCA Schedule)	35,056,981	36,228,992
	Inventories	-	-
	Prepaid Expenses	<u>16,247</u>	<u>18,623</u>
		<u>35,073,228</u>	<u>36,247,615</u>
*	Accumulated Surplus	<u>17,828,663</u>	<u>18,843,858</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
	Revenue		
	Provincial Government	18,883,532	18,858,266
	Federal Government	-	-
	Municipal Government - Property Tax	2,905,048	3,086,724
	- Other	-	-
	Other School Divisions	5,175	3,452
	First Nations	48,900	52,800
	Private Organizations and Individuals	93,925	74,174
	Other Sources	5,790	13,662
	School Generated Funds	212,037	335,615
	Other Special Purpose Funds	-	-
		<u>22,154,407</u>	<u>22,424,693</u>
	Expenses		
	Regular Instruction	11,521,043	11,046,289
	Student Support Services	4,518,434	4,304,989
	Adult Learning Centres	643,144	680,170
	Community Education and Services	45,509	49,354
	Divisional Administration	775,866	715,929
	Instructional and Other Support Services	379,969	381,042
	Transportation of Pupils	432,428	503,055
	Operations and Maintenance	2,293,380	2,612,768
*	Fiscal - Interest	701,422	753,611
	- Other	351,839	349,614
	Amortization	1,208,301	1,210,607
	Other Capital Items	77,440	-
	School Generated Funds	207,201	322,292
	Other Special Purpose Funds	-	-
		<u>23,155,976</u>	<u>22,929,720</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>(1,001,569)</u>	<u>(505,027)</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>13,626</u>	<u>(12,015)</u>
	Net Current Year Surplus (Deficit)	<u>(1,015,195)</u>	<u>(493,012)</u>
	Opening Accumulated Surplus	18,843,858	19,336,870
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>18,843,858</u>	<u>19,336,870</u>
	Closing Accumulated Surplus	<u>17,828,663</u>	<u>18,843,858</u>

See accompanying notes to the Financial Statements

* NOTE REQUIRED

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2021

	2021	2020
Net Current Year Surplus (Deficit)	(1,015,195)	(493,012)
Amortization of Tangible Capital Assets	1,208,301	1,210,607
Acquisition of Tangible Capital Assets	(36,290)	(203,615)
(Gain) / Loss on Disposal of Tangible Capital Assets	-	(3,901)
Proceeds on Disposal of Tangible Capital Assets	-	3,901
	1,172,011	1,006,992
Inventories (Increase)/Decrease	-	-
Prepaid Expenses (Increase)/Decrease	2,376	732
	2,376	732
(Increase)/Decrease in Net Debt	159,192	514,712
Net Debt at Beginning of Year	(17,403,757)	(17,918,469)
Adjustments Other than Tangible Cap. Assets	-	-
	(17,403,757)	(17,918,469)
Net Assets (Debt) at End of Year	(17,244,565)	(17,403,757)

CONSOLIDATED STATEMENT OF CASH FLOW
For the Year Ended June 30, 2021

	2021	2020
Operating Transactions		
Net Current Year Surplus (Deficit)	(1,015,195)	(493,012)
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,208,301	1,210,607
(Gain)/Loss on Disposal of Tangible Capital Assets	-	(3,901)
Employee Future Benefits Increase/(Decrease)	13,626	(12,015)
Due from Other Organizations (Increase)/Decrease	30,122	394,742
Accounts Receivable & Accrued Income (Increase)/Decrease	(9,520)	57,149
Inventories and Prepaid Expenses - (Increase)/Decrease	2,376	732
Due to Other Organizations Increase/(Decrease)	112,747	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	499,337	383,764
Deferred Revenue Increase/(Decrease)	73,420	7,357
School Generated Funds Liability Increase/(Decrease)	(10,039)	5,849
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	905,175	1,551,272
Capital Transactions		
Acquisition of Tangible Capital Assets	(36,290)	(203,615)
Proceeds on Disposal of Tangible Capital Assets	-	3,901
Cash Provided by (Applied to) Capital Transactions	(36,290)	(199,714)
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	(1,075,345)	(1,112,196)
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	(1,075,345)	(1,112,196)
Cash and Bank / Overdraft (Increase)/Decrease	(206,460)	239,362
Cash and Bank (Overdraft) at Beginning of Year	67,643	(171,719)
Cash and Bank (Overdraft) at End of Year	(138,817)	67,643

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2021	2020
Financial Assets		
Cash and Bank	-	-
Due from		
- Provincial Government	569,069	583,872
- Federal Government	52,788	27,616
- Municipal Government	2,402,454	2,402,454
- Other School Divisions	-	3,452
- First Nations	-	10,800
- Other Funds	396	-
Accounts Receivable	35,460	25,940
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>3,060,167</u>	<u>3,054,134</u>
Liabilities		
Overdraft	425,959	224,702
Accounts Payable	1,503,423	1,524,464
Accrued Liabilities	1,528,338	981,721
Employee Future Benefits	119,489	105,863
Accrued Interest Payable	-	-
Due to		
- Provincial Government	112,747	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	-	-
Deferred Revenue	148,924	75,504
Other Borrowings	-	-
	<u>3,838,880</u>	<u>2,912,254</u>
Net Financial Assets (Net Debt)	<u>(778,713)</u>	<u>141,880</u>
Non-Financial Assets		
Inventories	-	-
Prepaid Expenses	16,247	18,623
	<u>16,247</u>	<u>18,623</u>
Accumulated Surplus (Deficit)	<u>(762,466)</u>	<u>160,503</u>

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

	2021 Actual	2021 Budget	2020 Actual
Revenue			
Provincial Government - Core	17,028,134	16,900,411	16,999,877
Federal Government	-	26,000	-
Municipal Government - Property Tax	2,905,048	3,370,514	3,086,724
- Other	-	-	-
Other School Divisions	5,175	5,000	3,452
First Nations	48,900	80,000	52,800
Private Organizations and Individuals	93,925	-	74,174
Other Sources	5,790	91,500	9,761
	20,086,972	20,473,425	20,226,788
Expenses			
Regular Instruction	11,521,043	10,447,908	11,046,289
Student Support Services	4,518,434	4,474,230	4,304,989
Adult Learning Centres	643,144	621,930	680,170
Community Education and Services	45,509	76,875	49,354
Divisional Administration	775,866	861,685	715,929
Instructional and Other Support Services	379,969	504,153	381,042
Transportation of Pupils	432,428	590,063	503,055
Operations and Maintenance	2,293,380	2,536,581	2,612,768
Fiscal	353,808	360,000	357,032
	20,963,581	20,473,425	20,650,628
Current Year Surplus (Deficit) before Non-vested Sick Leave	(876,609)	0	(423,840)
Less: Non-vested Sick Leave Expense (Recovery)	13,626		(12,015)
Current Year Surplus (Deficit) after Non-vested Sick Leave	(890,235)	0	(411,825)
Net Transfers from (to) Capital Fund	(32,734)	-	(199,714)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	(922,969)	0	(611,539)
Opening Accumulated Surplus (Deficit)	160,503		772,042
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	160,503		772,042
Closing Accumulated Surplus (Deficit)	(762,466)		160,503

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

Funding of Schools Program		
Base Support		
Instructional Support	2,822,092	
Additional Instructional Support for Small Schools	-	
Sparsity	33,264	
Curricular Materials	87,870	
Information Technology	90,799	
Library Services	134,734	
Student Services	500,469	
Counselling and Guidance	121,554	
Professional Development	74,690	
Physical Education	25,500	
Occupancy	913,140	4,804,112
Categorical Support		
Transportation	278,966	
Board and Room	-	
Special Needs: Coordinator/Clinician	187,456	
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	44,209	
Small Schools	18,195	
Enrolment Change Support	10,894	
Northern Allowance	981,215	
Early Childhood Development Initiative	23,209	
Literacy and Numeracy	117,160	
Education for Sustainable Development	3,500	2,642,157
Equalization		5,586,625
Additional Equalization		970,692
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	22,802	
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	-	43,302
		14,046,888

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA (CONT'D)
For the Year Ended June 30, 2021

Other Department of Education		
Non-Resident	235,626	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	-	
General Support Grant	321,252	
Education Property Tax Credit	1,099,041	
Tax Incentive Grant	154,704	
Early Years Enhancement Grant	90,000	
Community Schools	140,835	
Healthy Schools Initiative	6,036	
Learning to Age 18 Coordinator	21,145	
Other: COVID Support (Safe School Restart and Contingency)	166,128	
Personal Protective Equipment (PPE) Grant Transfer	17,627	
Northern Learning Support	62,363	
French Immersion Revitalization	46,234	
		2,360,991
Other Provincial Government Departments (Not including GBE's)		
Employment Programs	-	
Adult Learning Centres	620,255	
Other:		
		620,255
Funding of Schools Program (previous page)		14,046,888
TOTAL PROVINCIAL GOVERNMENT REVENUE		17,028,134

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		-	
English as an Additional Language (Adults)		-	
Other:		-	
			0
Municipal Government			
Special Requirement	4,158,793		
Less: Education Property Tax Credit	(1,099,041)		
Less: Tax Incentive Grant	(154,704)	2,905,048	
Other:		-	2,905,048
Other School Divisions			
Tuition Fees		-	
Transfer Fees		-	
Residual Fees		-	
Transportation of Pupils		5,175	
Other:		-	
			5,175
First Nations			
Tuition Fees		48,900	
Transportation of Pupils		-	
Other:		-	
			48,900
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:	Parking	11,462	
	Preschool Daycare rental	66,963	
	Community Use	15,500	
			93,925
Other Sources			
Interest		5,790	
Donations		-	
Other:			
			5,790
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			<u><u>3,058,838</u></u>

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

<div><div>FUNCTION</div><div>OBJECT</div></div>	100	200	300	400	500	600	700	800	900	2021	2020
	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	10,034,290	3,654,287	535,567	40,912	495,243	240,462	289,081	1,199,514		16,489,356	16,504,457
Employees Benefits and Allowances	722,328	398,887	35,105	4,597	64,252	31,222	50,663	194,307		1,501,361	1,549,261
Services	74,663	291,065	31,245	-	194,102	88,391	17,749	698,662		1,395,877	1,373,918
Supplies, Materials and Minor Equipment	686,443	174,195	41,227	-	22,269	15,340	74,935	200,897		1,215,306	858,589
Interest and Bank Charges									1,969	1,969	7,418
Bad Debt Expense									10,800	10,800	0
Transfers	3,319	-	-	-	-	4,554	-	-	(PAYROLL TAX) 341,039	348,912	356,985
TOTALS	11,521,043	4,518,434	643,144	45,509	775,866	379,969	432,428	2,293,380	353,808	20,963,581	20,650,628

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100
For the Year Ended June 30, 2021

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
		20	50	70			
CODE OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
3XX SALARIES							
320 Executive, Managerial and Supervisory	803,839						803,839
330 Instructional - Teaching		4,397,880			4,233,406		8,631,286
350 Instructional - Other		30,067			38,298		68,365
360 Technical, Specialized and Service					69		69
370 Secretarial, Clerical and Other	415,776						415,776
390 Information Technology	114,955						114,955
Total Salaries	1,334,570	4,427,947	0	0	4,271,773	0	10,034,290
4XX EMPLOYEES BENEFITS AND ALLOWANCES	142,819	285,698			293,811		722,328
5-6XX SERVICES							
510 Professional, Technical and Specialized							0
520 Communications	30,686						30,686
540 Travel and Meetings	4,337						4,337
560 Tuition							0
570 Printing and Binding		1,056			792		1,848
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		19,385			12,158		31,543
610 Rentals							0
630 Advertising							0
640 Dues and Fees							0
650 Professional and Staff Development							0
680 Information Technology Services	3,679	1,285			1,285		6,249
Total Services	38,702	21,726	0	0	14,235	0	74,663
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	16,375	131,894			61,699		209,968
740 Curricular and Media Materials		31,385			27,282		58,667
760 Minor Equipment		117,062			14,247		131,309
780 Information Technology Equipment		155,755			130,744		286,499
Total Supplies, Materials and Minor Equipment	16,375	436,096	0	0	233,972	0	686,443
96X-99 TRANSFERS							
960 School Divisions							0
980 Organizations and Individuals		3,319					3,319
Total Transfers	0	3,319	0	0	0	0	3,319
TOTALS	1,532,466	5,174,786	0	0	4,813,791	0	11,521,043

* 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

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	14,391	88,606					102,997
330	Instructional - Teaching			463,238		907,705	541,520	1,912,463
350	Instructional - Other			423,689	739,735	368,380		1,531,804
360	Technical, Specialized and Service				29,658		64,127	93,785
370	Secretarial, Clerical and Other						13,238	13,238
380	Clinician							0
390	Information Technology							0
	Total Salaries	14,391	88,606	886,927	769,393	1,276,085	618,885	3,654,287
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,720	4,866	105,295	120,766	124,107	41,133	398,887
5-6XX	SERVICES							
510	Professional, Technical and Specialized		273,321					273,321
520	Communications		498	3,744		662	326	5,230
540	Travel and Meetings		555			2,471		3,026
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services			2,213				2,213
610	Rentals							0
630	Advertising							0
640	Dues and Fees							0
650	Professional and Staff Development							0
680	Information Technology Services			2,311	4,240		724	7,275
	Total Services	0	274,374	8,268	4,240	3,133	1,050	291,065
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies		98	3,716	30,021	4,678	34,778	73,291
740	Curricular and Media Materials			4,282	25,027	391	827	30,527
760	Minor Equipment		1,646	1,302	6,778	9,500	7,121	26,347
780	Information Technology Equipment			30,955	2,728		10,347	44,030
	Total Supplies, Materials and Minor Equipment	0	1,744	40,255	64,554	14,569	53,073	174,195
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
	TOTALS	17,111	369,590	1,040,745	958,953	1,417,894	714,141	4,518,434

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300
For the Year Ended June 30, 2021

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	85,980		85,980
330	Instructional - Teaching		322,141	322,141
350	Instructional - Other		84,362	84,362
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other	43,084		43,084
390	Information Technology			0
	Total Salaries	129,064	406,503	535,567
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,035	28,070	35,105
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings	3,954		3,954
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	8,243		8,243
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	31,245	0	31,245
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
710	Supplies		35,356	35,356
740	Curricular and Media Materials		3,336	3,336
760	Minor Equipment			0
780	Information Technology Equipment	2,535		2,535
	Total Supplies, Materials and Minor Equipment	2,535	38,692	41,227
96X-99	TRANSFERS			
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		169,879	473,265	643,144

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400
For the Year Ended June 30, 2021

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			17,402		17,402
370	Secretarial, Clerical and Other			23,510		23,510
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	40,912	0	40,912
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			4,597		4,597
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	45,509	0	45,509

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
For the Year Ended June 30, 2021

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	57,408				57,408
320 Executive, Managerial and Supervisory		143,344	74,695		218,039
360 Technical, Specialized and Service					0
370 Secretarial, Clerical and Other			219,796		219,796
390 Information Technology					0
Total Salaries	57,408	143,344	294,491	0	495,243
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,434	11,048	51,770		64,252
5-6XX SERVICES					
510 Professional, Technical and Specialized			84,638		84,638
520 Communications	360	447	12,085		12,892
540 Travel and Meetings			340		340
570 Printing and Binding			2,568		2,568
580 Insurance and Bond Premiums			15,483		15,483
590 Maintenance and Repair Services					0
610 Rentals					0
630 Advertising			12,187		12,187
640 Dues and Fees	32,375	1,724	5,168		39,267
650 Professional and Staff Development	100	391			491
680 Information Technology Services			6,116	20,120	26,236
Total Services	32,835	2,562	138,585	20,120	194,102
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710 Supplies			20,168		20,168
740 Curricular and Media Materials					0
760 Minor Equipment			2,101		2,101
780 Information Technology Equipment					0
Total Supplies, Materials and Minor Equipment	0	0	22,269	0	22,269
96X-99 TRANSFERS					
960 School Divisions					0
980 Organizations and Individuals					0
999 Recharge					0
Total Transfers	0	0	0		0
TOTALS	91,677	156,954	507,115	20,120	775,866

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2021

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	27,011	73,494				100,505
330	Instructional - Teaching						0
350	Instructional - Other						0
360	Technical, Specialized and Service			139,957			139,957
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	27,011	73,494	139,957	0	0	240,462
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,950	4,435	24,837			31,222
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						0
680	Information Technology Services				88,391		88,391
	Total Services	0	0	0	88,391	0	88,391
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies			3,588		504	4,092
740	Curricular and Media Materials			8,547			8,547
760	Minor Equipment			2,169			2,169
780	Information Technology Equipment			532			532
	Total Supplies, Materials and Minor Equipment	0	0	14,836	0	504	15,340
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals					4,554	4,554
	Total Transfers					4,554	4,554
	TOTALS	28,961	77,929	179,630	88,391	5,058	379,969

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

For the Year Ended June 30, 2021

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	45,935					45,935
350	Instructional - Other						0
360	Technical, Specialized and Service		219,636				219,636
370	Secretarial, Clerical and Other	23,510					23,510
390	Information Technology						0
	Total Salaries	69,445	219,636		0	0	289,081
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	12,332	38,331				50,663
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		6,533				6,533
540	Travel and Meetings						0
550	Transportation of Pupils			372			372
570	Printing and Binding						0
580	Insurance and Bond Premiums		8,144				8,144
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees	259					259
650	Professional and Staff Development		2,441				2,441
680	Information Technology Services						0
	Total Services	259	17,118	372	0	0	17,749
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	5	71,322			72	71,399
740	Curricular and Media Materials						0
760	Minor Equipment		855				855
780	Information Technology Equipment		2,681				2,681
	Total Supplies, Materials and Minor Equipment	5	74,858		0	72	74,935
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
	TOTALS	82,041	349,943	372	0	72	432,428

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
For the Year Ended June 30, 2021

OPERATIONS AND MAINTENANCE	10	20	50	70	80	TOTALS
	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	
CODE OBJECT \ PROGRAM						
3XX SALARIES						
320 Executive, Managerial and Supervisory	45,935					45,935
360 Technical, Specialized and Service		1,120,740		6,652		1,127,392
370 Secretarial, Clerical and Other	26,187					26,187
390 Information Technology						0
Total Salaries	72,122	1,120,740	0	6,652	0	1,199,514
4XX EMPLOYEES BENEFITS AND ALLOWANCES	12,851	180,302		1,154		194,307
5-6XX SERVICES						
510 Professional, Technical and Specialized						0
520 Communications		19,861				19,861
530 Utility Services		374,734		14,823		389,557
540 Travel and Meetings	2,751					2,751
570 Printing and Binding						0
580 Insurance and Bond Premiums		177,121				177,121
590 Maintenance and Repair Services			22,802	4,121	16,897	43,820
610 Rentals				29,508		29,508
620 Property Taxes		26,957		8,828		35,785
630 Advertising						0
640 Dues and Fees	259					259
650 Professional and Staff Development						0
680 Information Technology Services						0
Total Services	3,010	598,673	22,802	57,280	16,897	698,662
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	101	188,440				188,541
740 Curricular and Media Materials						0
760 Minor Equipment		12,356				12,356
780 Information Technology Equipment						0
Total Supplies, Materials and Minor Equipment	101	200,796	0	0	0	200,897
96X-99 TRANSFERS						
999 Recharge						0
TOTALS	88,084	2,100,511	22,802	65,086	16,897	2,293,380

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2021	2020
Financial Assets		
Cash and Bank	-	-
Due from		
- Provincial Government	358,892	385,131
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	-	-
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>358,892</u>	<u>385,131</u>
Liabilities		
Overdraft	-	-
Accounts Payable	-	-
Accrued Liabilities	358,892	385,131
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	396	-
Deferred Revenue	-	-
Borrowings from the Provincial Government	16,691,282	17,766,627
Other Borrowings	-	-
	<u>17,050,570</u>	<u>18,151,758</u>
Net Assets (Debt)	<u>(16,691,678)</u>	<u>(17,766,627)</u>
Non-Financial Assets		
Net Tangible Capital Assets	<u>35,056,981</u>	<u>36,228,992</u>
Accumulated Surplus / Equity *	<u>18,365,303</u>	<u>18,462,365</u>
* Comprised of:		
Reserve Accounts	-	-
Equity in Tangible Capital Assets	<u>18,365,303</u>	<u>18,462,365</u>
	<u>18,365,303</u>	<u>18,462,365</u>

CAPITAL FUND
SCHEDULE OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2021	2020
Revenue		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,155,945	1,112,196
- Interest	699,453	746,193
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	-	-
	-	-
	-	-
	1,855,398	1,862,290
Expenses		
Amortization	1,208,301	1,210,607
Interest on Borrowings from the Provincial Government	699,453	746,193
Other Interest	-	-
Other Capital Items	77,440	-
	1,985,194	1,956,800
Current Year Surplus / (Deficit)	(129,796)	(94,510)
Net Transfers from (to) Operating Fund	32,734	199,714
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	(97,062)	105,204
Opening Accumulated Surplus / Equity	18,462,365	18,357,161
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	18,462,365	18,357,161
Closing Accumulated Surplus / Equity	18,365,303	18,462,365

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									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	51,342,787	303,458	1,126,691	178,807	649,677	169,120	196,213	-	-	53,966,753	53,972,486
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	51,342,787	303,458	1,126,691	178,807	649,677	169,120	196,213	-	-	53,966,753	53,972,486
Add:											
Additions during the year	-	-	-	20,865	11,869	-	-	-	3,556	36,290	203,615
Less:											
Disposals and write downs	-	-	-	-	-	-	-	-	-	-	209,348
Closing Cost	51,342,787	303,458	1,126,691	199,672	661,546	169,120	196,213	-	3,556	54,003,043	53,966,753
Accumulated Amortization											
Opening, as previously reported	15,889,190	303,458	671,609	128,360	582,098	163,046		-		17,737,761	16,736,502
Adjustments	-	-	-	-	-	-		-		-	-
Opening adjusted	15,889,190	303,458	671,609	128,360	582,098	163,046		-		17,737,761	16,736,502
Add:											
Current period Amortization	1,093,529	-	63,920	15,839	30,298	4,715		-		1,208,301	1,210,607
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	-	-	-		-		-	209,348
Closing Accumulated Amortization	16,982,719	303,458	735,529	144,199	612,396	167,761		-		18,946,062	17,737,761
Net Tangible Capital Asset	34,360,068	-	391,162	55,473	49,150	1,359	196,213	-	3,556	35,056,981	36,228,992
Proceeds from Disposal of Capital Assets	-	-	-	-	-	-				-	3,901

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS
For the Year Ended June 30, 2021

Fund Name >	Buses					Totals
Opening Balance, July 1, 2020	-	-	-	-	-	-
Additions: (Provide a description of each transaction)						
						.
						.
						.
						.
						.
						.
						.
						.
Total Additions	-	-	-	-	-	-
Withdrawals: (Provide a description of each transaction)						
						.
						.
						.
						.
						.
						.
						.
						.
Total Withdrawals	-	-	-	-	-	-
Closing Balance, June 30, 2021	-	-	-	-	-	-

SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION
as at June 30

	2021	2020
Financial Assets		
Cash and Bank	287,142	292,345
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>287,142</u>	<u>292,345</u>
Liabilities		
School Generated Funds Liability	61,316	71,355
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>61,316</u>	<u>71,355</u>
Accumulated Surplus *	<u>225,826</u>	<u>220,990</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	225,826	220,990
Other Funds Accumulated Surplus	-	-
Accumulated Surplus *	<u>225,826</u>	<u>220,990</u>

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

	2021	2020
Revenue		
School Generated Funds	212,037	335,615
Other Funds	-	-
	-	-
	212,037	335,615
Expenses		
School Generated Funds	207,201	322,292
Other Funds	-	-
	-	-
	207,201	322,292
Current Year Surplus (Deficit)	4,836	13,323
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	4,836	13,323
Opening Accumulated Surplus	220,990	207,667
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	220,990	207,667
Closing Accumulated Surplus	225,826	220,990

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS
(UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2020
REGULAR INSTRUCTION		
English Language - Single Track		789.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	456.0	
- Francais	-	
- French Immersion	158.0	
- Other Bilingual	-	614.0
Senior Years Technology Education		-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		1,403.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	338
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	125,189
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	115,292
LOADED KILOMETERS (For the period ended June 30)	99,610

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	6.90		0.75		1.00	0.85	0.50	0.50	10.50
330	Instructional - Teaching	79.00	23.20	2.80						105.00
350	Instructional - Other	2.00	55.00	1.40						58.40
360	Technical, Specialized And Service		0.50					8.00	22.50	31.00
370	Secretarial, Clerical And Other	8.75	2.50	1.00	0.50	6.00	5.00	0.75	0.50	25.00
380	Clinician									0.00
390	Information Technology	1.00								1.00
TOTALS (excluding Trustees)		97.65	81.20	5.95	0.50	7.00	5.85	9.25	23.50	230.90
510 Contracted Clinicians (include private clinicians where possible)			3.00							
310 TRUSTEES						7.00				

CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	775,866
Less: Liability Insurance	-
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>775,866 (A)</u>

Expense Base

Total Operating Expenses	20,963,581
Plus: Transfers to Capital	32,734
Less: Adult Learning Centres, Function 300	643,144
	<u>20,353,171 (B)</u>

Percentage (A) / (B) 3.81%

% increase in 2020/21 Special Requirement -5.60% Limit Met

Maximum Allowable Percentage 4.25%

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	3.47%	3.36%
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%	$2.94\% + (5,000 - \text{enrolment}) \times 0.0001475\%$	
2% Special Requirement limit exceeded - To a maximum of 3.42%	$2.85\% + (5,000 - \text{enrolment}) \times 0.0001425\%$	

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

International Student Programs

Expenses (1)	
Instructional	-
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<u>0</u>

Associated Revenue ⁽²⁾ -

Self-Administered Pension Plans

Expenses (1)	
Administration (deducted above)	- *
Other:	-
	<u>-</u>
	<u>0</u>

Associated Revenue ⁽²⁾ -

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

For the 2020/2021 Financial Statements, the Allowable and Unsupported expenses worksheets, including Appendices A and B, are used in the calculation of:

(1) Allowable Expenses for:

- (a) Library Services, Student Services, Counselling and Guidance, and Professional Development for 2020/2021;
- (b) Occupancy for 2021/22 and;
- (c) Board and Room, Coordinator /Clinician, and Small Schools support for 2020/21; and

(2) Unsupported Expenses for Equalization support for 2021/22.

The first page of the Calculation of Allowable and Unsupported Expenses schedule (page 30 - worksheet tab 'Allowable') is comprised of two inter-related sections - Calculation of Allowable Expenses and Calculation of Unsupported Expenses - with data from the first section flowing into the second section. It is a comprehensive statement of all expenses and the adjustments and deductions necessary to arrive at Allowable and Unsupported Expenses. Appendices A and B, (pages 31 and 32) are calculations of those adjustments and deductions. It is recommended that the appendices be completed first, and then the two input schedules, 'Allow Input' and 'Allow Input 2'. **No input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.**

Total Expenses on page 30 are carried forward from the Operating Fund Expense Detail pages. Functions or programs whose allowable expenses are used in a "lesser of" comparison for calculating components of base support have been included in the Calculation of Allowable Expenses section. Functions 300 and 400 have also been included for the calculation of unsupported expenses purposes.

Allocations to the appropriate functions/programs (i.e. the functions/programs where the related expenses are recorded) are made on Appendix A and the two input schedules, and then appear in the Calculation of Allowable Expenses section of page 30. **When you click on the function/program cell, a drop down list will appear. If the appropriate function/program is not included in the list, select 'Unallocated'.**

The **Calculation of Unsupported Expenses section** adds the Allowable Expenses (calculated in the Calculation of Allowable Expenses section) to the total of the functions and programs not included in that section, and then deducts the Unallocated Adjustments/Reductions (from the Allowable section), Base Support and Formula Guarantee (from page 8), and school bus amortization (from the Tangible Capital Assets Schedule on page 23).

ALLOW INPUT AND ALLOW INPUT 2

The use of the allowable input schedules is mandatory, as no input is allowed on the Calculation of Allowable and Unsupported Expenses schedule. The input schedules are used for all Allowable Expense allocations, with the exception of the items reported in the Adjustments to Expenses section of Appendix A, as those allocations are made right on Appendix A. The allocable amounts total for each section of Appendices A and B are carried to the input pages where error messages will appear until all allocable revenues have been entered. If the appropriate function/program is not included in the drop down list, select "Unallocated".

APPENDIX A, page 31

ADJUSTMENTS TO EXPENSES: amounts entered here are carried forward to the Calculation of Allowable and Unsupported Expenses, page 30. **Select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'.**

- (a) **Capitalized Energy Management Systems Costs** (including lease or loan payments), net of any related revenues, are to be added to Function 800, Operations and Maintenance of School Buildings.
- (b) **Capitalized Section "D" School Buildings Costs** are Section "D" expenses that have been capitalized. These should be added to Function 800 Allowable Expenses in order to be included for Occupancy funding. These expenses must be net of any related revenues other than Section "D" Support (e.g. federal funding, insurance proceeds, Manitoba Hydro's share of retrofitting costs, donations, etc.).
- (c) **Transfers from the Capital Fund** - Funds transferred to the Operating Fund, such as sale of a TCA must be deducted from the function where the fund was used. This figure is brought forward as a deduction from the Detail of Transfers to(from) Capital Fund (page 20).
- (d) **Leased Non-School Space** - Lease costs for non-school space, such as division administration buildings and bus garages, must be deducted from Function 800 allowable expenses. If the lease costs include utilities, maintenance, etc., those costs remain in Function 800 to be available for Occupancy funding, and only the rental portion is removed.
- (e) **Other Capitalized Equipment and Vehicles** - Items that have been capitalized such as computer hardware and software, servers, network infrastructure, furniture & fixtures, photocopiers, other equipment (excluding surplus building expenses) and vehicles (other than buses) may be added to the appropriate function or program on page 31 to be available for funding. To do this, on Appendix A enter the adjustment amounts, including lease and loan payments, and the function/program to which each amount is to be allocated. The adjustments will be carried forward to page 30.

APPENDIX A (cont'd)

CATEGORICAL SUPPORT TO BE ALLOCATED: all items except Coordinator/Clinician, Small School and Board and Room data (see notes (a), (b) and (c) below) are cell-referenced from operating fund revenues entered on page 8, Revenue Detail - Province of Manitoba. The Allocable Categorical Support on Appendix A includes only support that could properly be allocated to one of the functions/programs in the Calculation of Allowable Expenses section of the previous page. **To make the allocations, the input schedule (Allow Input tab) must be used. The total Allocable Categorical support is carried back to the Allowable Input schedule where an error message will appear at the bottom of the Categorical section until all allocable amounts have been entered.** The total Categorical Support is carried to page 30. The difference between the total Categorical Support and the amounts allocated on the input schedule are automatically entered on page 30 on the Unallocated Adjustments/Reductions line.

Please note the following additional data entry requirements:

- (a) **Special Needs: Coordinator/Clinician grant** is determined by taking the lesser of the maximum support (as provided in your Calculation of Support) and allowable expenses. Allowable expenses are eligible expenses minus any related revenues. Eligible expenses consist of salaries, benefits and allowances, professional service fees, and travel and meeting expenses for qualified clinicians and up to one qualified coordinator. Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

To be classified as a 'qualified' Coordinator, for purposes of coordinator and clinician support, an individual must hold a Manitoba Special Education Coordinator Certificate or Special Education Teacher Certificate and perform functions which include coordinating special education services and providing consultant services to special education, resource and regular classroom teachers. To be classified as a 'qualified' Clinician, a Manitoba Permanent School Clinician Certificate, or a current Provisional School Clinician Certificate must be held.

Expenses related to individuals with Special Education Teacher certificates, who are not providing coordination services, are not allowable for purposes of the coordinator/clinician support calculation.

Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading. Eligible support is forwarded to Prov Rev 1 page 8.

- (b) **Small Schools** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Small Schools heading. Program expenses consist of the actual amount expended in respect of all small schools in the school division to:
- (i) improve the quality of education in small schools, and
 - (ii) provide human and material resources not otherwise available to schools.

Eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 8.

- (c) **Board and Room** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Board and Room heading. Then, eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 8. Program expenses consist of the sum of the actual amount of board and room, transportation and other miscellaneous costs expended per pupil eligible for board and room support. Expenses related to board and room support must be reported under Program 780, Boarding of Pupils/Dormitories, in the financial statements. Expenses under Program 780 must be equal to or greater than the expenses reported on the Calculation of Allowable Expenses (Appendix A).

OTHER PROGRAM SUPPORT

Other Program Support is allocated on the allowable input schedule - tab 'Allow Input'.

CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES

To determine allowable Section "D" expenses:

- | | |
|---------|---|
| Add: | <ul style="list-style-type: none">- Total of Program 850, School Building Repairs and Replacements.- Capitalized Section "D" expenses, net of all related revenues except Section "D" Support- Grounds - expenses included in Program 880 which are also listed in Section "D" of the Capital Support Program |
| Deduct: | <ul style="list-style-type: none">- Related revenue other than "D" Support - e.g. Minor Capital Support, federal funding, Manitoba Hydro's share of retrofitting, insurance proceeds, donations, etc. |

These calculations determine your school division's allowable Section "D" expenses. If the maximum support is greater than Allowable Section D Expenses, and the Division wants to carry forward a portion of their 2020/2021 (D) support to 2021/22, the Division may overwrite the amount in box D to insert a lesser amount. The lesser of box C or box D will be used to calculate your (D) support for 2020/2021.

APPENDIX B (page 32)

Amounts to be allocated re **OTHER PROVINCIAL GOVERNMENT REVENUE** and **NON-PROVINCIAL SOURCES** are calculated on Appendix B. A calculation on the right hand side of page 32 starts with the Total Other Provincial Government Revenue and subtracts the Education Property Tax Credit and the Tax Incentive Grant. The resulting amount is carried to page 30 and difference between it and the allocated revenues is automatically entered on the Unallocated Adjustments/Reductions line to be deducted in the Calculation of Unsupported Expenses. Total Allocated Other Provincial Government Revenue is carried to the Allow Input schedule where the allocations are made. **Non-Provincial Sources** revenues are split into Total Allocable Fees and Total Allocable Other Revenue on the right hand side of page 32. These totals are carried to both page 30 and Allow Input 2.

On the Allow Input schedules select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'. It is up to the division whether all items that would fall into the unallocated category are listed separately on the input schedules or entered as one total. Until all allocable amounts have been entered, an error message will appear at the bottom of the appropriate section of the input schedules.

It is not necessary to allocate the following revenues:

1 Special Requirement, Education Property Tax Credit and Tax Incentive Grant

2 Interest

3 General Support Grant

4 Advertising Revenue

Advertising revenue is defined as revenue derived from external advertising placed in or on school/school division property for remuneration. Advertising revenue is to be allocated to the extent of any incremental costs incurred to earn the revenue. If there are no incremental costs, the advertising revenue does not have to be allocated.

5 International Student Tuition

The amount of international student tuition revenue to be allocated on the Calculation of Allowable and Unsupported Expenses is the total of the division's per pupil expenditure (calculated in accordance with FRAME) times the international student enrolment plus any incremental expenses incurred in generating international student tuition. International student tuition revenue in excess of this total does not have to be allocated.

6 School/School Division Donations

Donations provided in support of specific activities or expenses must be allocated if the associated expenses are included in the school division financial statements. Donations that are not provided in support of specific activities or specific expense are not allocated.

7 School/School Division Fees and Charges

If the associated expenses are included in the division operating fund then the revenue is to be allocated in the Calculation of Allowable and Unsupported Expenses.

8 Rental Revenue for Surplus School Buildings

Rental revenue for each surplus building must be allocated on the Calculation of Allowable and Unsupported Expenses up to the amount of the direct cost for the building included in Function 800. Direct cost includes all costs associated with the operation of the property including maintenance, repairs and replacements, insurance and property taxes.

If there are special circumstances, other than those mentioned above, for not allocating revenues, the amount not allocated is to be reported in the "Unallocated" column on page 32 and the **reasons for not allocating must be provided.**

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES				REDUCTIONS TO EXPENSES				
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		ALLOWABLE EXPENSES
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
		< < < < (from Appendix A) > > > >	< < < < (from Appendix B) > > > >					
210 - 260 Student Support Services	3,804,293	0	944,844	0	0	0	0	2,859,449
270 Counselling and Guidance	714,141	0	0	0	140,835	0	0	573,306
300 Adult Learning Centres	643,144				620,255	0	0	
400 Community Education and Services	45,509		0	0	0	0	0	
620 Library / Media Centre	179,630	0	0	0	0	0	0	179,630
630 Professional and Staff Development	88,391	0	0	0	0	0	0	88,391
800 Operations and Maintenance	2,293,380	0	0	22,802	0	0	0	2,270,578
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	944,844	22,802	761,090	0	0	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,697,313	20,500	966,411	48,900	99,100	(1)
TOTALS	7,768,488	0	2,642,157	43,302	1,727,501	48,900	99,100	5,971,354

OTHER FUNCTION/PROGRAMS EXPENSES	13,195,093	<input type="checkbox"/> OPEN OR CLOSE DETAIL
TOTAL EXPENSES	20,963,581	

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	13,195,093
TOTAL ALLOWABLE EXPENSES	5,971,354
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,832,224)
Base Support (from page 8)	(4,804,112)
Formula Guarantee (from page 8)	0
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	63,920
TOTAL UNSUPPORTED EXPENSES	11,594,031

☐ OPEN OR CLOSE DETAIL

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

APPENDIX A

[illegible]

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	22,802
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	43,302

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	187,456	
(B) Eligible Expenses	368,348	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	368,348	
Eligible Support (lesser of A or D)		187,456
Special Needs: Level 2 and 3		757,388
Indigenous Academic Achievement		171,000
Literacy and Numeracy		117,160
Small Schools		
(A) Maximum Support	18,195	
(B) Program Expenses	24,020	
Eligible Support (lesser of A or B)		18,195
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		23,209
Total allocable Categorical Support (carried to Allow Input)		1,274,408
Non-allocable Categorical Support		1,367,749
Total Categorical Support (carried to page 30)		2,642,157

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	22,802
PLUS: Capitalized Section "D" Expenses (net)	0
Grounds	
LESS: Related revenue other than "D" Support	-
Allowable Section "D" Expenses	(C) 22,802
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 22,802
(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		321,252	321,252
Education Property Tax Credit		1,099,041	1,099,041
Tax Incentive Grant		154,704	154,704
All other	785,994		785,994
Other Provincial Government Departments	620,255		620,255
Total Revenue	1,406,249	1,574,997	2,981,246

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.

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Net Special Requirement		2,905,048	2,905,048
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	0		0
Residual Fees	0		0
All other	5,175		5,175
First Nations			
Tuition Fees	48,900		48,900
All other	0		0
Private Organizations and Individuals			
Tuition Fees	0		0
Ancillary Services	93,925		93,925
Other Sources			
Interest		5,790	5,790
Donations	0		0
Other	0		0
Total Revenue	148,000	2,910,838	3,058,838

OTHER PROVINCIAL GOVERNMENT REVENUE:	
Total Revenue	2,981,246
Education Property Tax Credit	(1,099,041)
Tax Incentive Grant	(154,704)
PROVINCIAL REVENUE FOR EQUALIZATION	1,727,501
(to agree with Other Provincial Gov't Revenue on page 30)	

NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES	48,900
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE	99,100
(to agree with total other revenue on page 30)	

TOTAL ALLOCABLE NON-PROV. SOURCES	148,000
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SENIOR STAFF ALLOCATION (UNAUDITED)

Appendix 2

	Position:	Position:	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
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%	50.00%				
700 Transportation of Pupils		50.00%				
800 Operations and Maintenance						
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.