

Manitoba
Education



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

EVERGREEN SCHOOL DIVISION
P.O. BOX 1200
GIMLI, MANITOBA R0C 1B0

**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, 24A
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



CRAIG & ROSS

CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

**To the Chairperson and Trustees of
Evergreen School Division**

Opinion

We have audited the financial statements of Evergreen School Division (the "Division"), which comprise the consolidated statement of financial position as at June 30, 2020 and June 30, 2019, and the consolidated statements of revenue, expenses and accumulated surplus, change in net debt and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Division as at June 30, 2020 and June 30, 2019, and the consolidated results of operations, changes in net debt and cash flows for the years then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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 those 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 consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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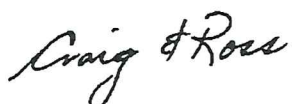
Independent Practitioner's Reasonable Assurance Report on Compliance to the Chairperson and Trustees – Evergreen School Division (*continues*)

Our Opinion

In our opinion, the EIS Enrolment Verification Report – EIS Cert. – part 2 of 2 dated October 23, 2019 is fairly stated, in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year. The enrolment information is prepared to provide information as required by the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year and may not be suitable for any other purpose.

Purpose of Statement

The enrolment information is prepared to assist the Division to meet the requirements of the Public Schools Enrolment and Categorical Grants Reporting. As a result, the enrolment information may not be suitable for another purpose. Our report is intended solely for the Division and the Province of Manitoba and should not be distributed to other parties.

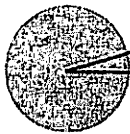


Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
October 21, 2020

I certify that this report and the statements and reports referenced herein have been presented to the members of the Board of Evergreen School Division.

Oct. 21, 2020
Date

Adelgus
Chairperson



INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

**To the Chairperson and Trustees
Evergreen School Division**

We have undertaken a reasonable assurance engagement of the accompanying EIS Enrolment Verification Report – EIS Cert. – part 2 of 2 dated October 23, 2019 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year) of the Evergreen School Division (the "Division").

Management's Responsibility

Management is responsible for the preparation of the enrolment information in accordance with the provisions 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.

Auditor's Responsibility

Our responsibility is to express a reasonable assurance opinion on the enrolment information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with *Canadian Standard on Assurance Engagements 3530, Attestation Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether management's enrolment information is fairly stated in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with this standard will always detect a material instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about management's statement of the Division's compliance with specified requirements.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. Information relevant to the Division's compliance with the specified requirements set out in Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year is set out in management's statement of compliance.

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct applicable to the practice of public accounting and related assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

(continued)

Independent Practitioner's Reasonable Assurance Report on Compliance to the Chairperson and Trustees – Evergreen School Division (*continues*)

Our Opinion

In our opinion, the EIS Enrolment Verification Report – EIS Cert. – part 2 of 2 dated October 23, 2019 is fairly stated, in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year. The enrolment information is prepared to provide information as required by the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year and may not be suitable for any other purpose.

Purpose of Statement

The enrolment information is prepared to assist the Division to meet the requirements of the Public Schools Enrolment and Categorical Grants Reporting. As a result, the enrolment information may not be suitable for another purpose. Our report is intended solely for the Division and the Province of Manitoba and should not be distributed to other parties.

Craig & Ross

Chartered Professional Accountants
1515 One Lombard Place
Winnipeg MB R3B 0X3
October 21, 2020

I certify that this report and the statements and reports referenced herein have been presented to the members of the Board of Evergreen School Division.

Oct. 21, 2020
Date

Adelgus
Chairperson



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

**CERTIFICATION FORM FOR
REPORTING OF ENROLMENT ELECTRONICALLY
ON SEPTEMBER 30, 2019**

EVERGREEN SCHOOL DIVISION

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

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

10/23/19
DATE


SECRETARY - TREASURER

Oct 23/19
DATE


SUPERINTENDENT

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

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

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

Any questions about the collection can be directed to: Schools' Finance Branch at 204-945-6910.

Remember to attach part 2



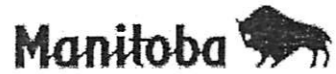
Schools' Finance Branch
511-1181 Portage Ave.
Winnipeg, MB R3G 0T3

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2019

EVERGREEN 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				
Arborg Collegiate													29	30	24	36	119		0	119
Arborg Early/Middle Years School				26	28	32	26	25	22	27	27	28					241		0	241
Dr. George Johnson Middle School									52	56	44	43					195		0	195
Gimli High School													71	63	66	110	310		0	310
Riverton Collegiate													19	29	26	15	89		0	89
Riverton Early Middle Years School				13	16	15	13	16	16	15	20	17					141		0	141
Sigurbjorg Stefansson Early School				49	47	47	47	43									233		0	233
Winnipeg Beach School				15	27	15	21	19	15	21	19	11					163		0	163
SCHOOL DIVISION TOTAL				103	118	109	107	103	105	119	110	99	119	122	116	161	1,491		0	1,491



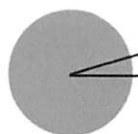
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EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2019

EVERGREEN SCHOOL DIVISION

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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				
PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)				3	1	1			1	3		4	2	1	3	3	2		25	



October 21, 2020

Evergreen School Division
140 Centre Avenue West
PO Box 1200
Gimli, Manitoba
R0C 1B0

Attention: Chair and Trustees

Ladies and Gentlemen:

Re: Audit of the June 30, 2020 Consolidated Financial Statements

During the course of our audit of the consolidated financial statements for the year ended June 30, 2020 we have identified no matters that required advising management.

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be interest to management in discharging its responsibilities. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the system of internal control established by management have been properly designed or have been operating effectively.

This report is not exhaustive and deals with the more important matters that came to our attention during the audit. Minor matters were discussed verbally with the staff.

We have discussed the matters in this report with the secretary treasurer during our attendance. We express our appreciation for the co-operation and assistance that we received during our attendance from Amanda Senkowski and her staff.

We would be pleased to discuss with you further any matters mentioned in this report at your convenience.

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

Yours very truly,

CRAIG & ROSS

Per: Greg Bradshaw, CPA, CA

MANAGEMENT REPORT


Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of Evergreen School Division are the responsibility of the Division's 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 Chartered Professional Accountants of Canada. A summary of the significant accounting policies is described in Note 2 to the consolidated financial statements.

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

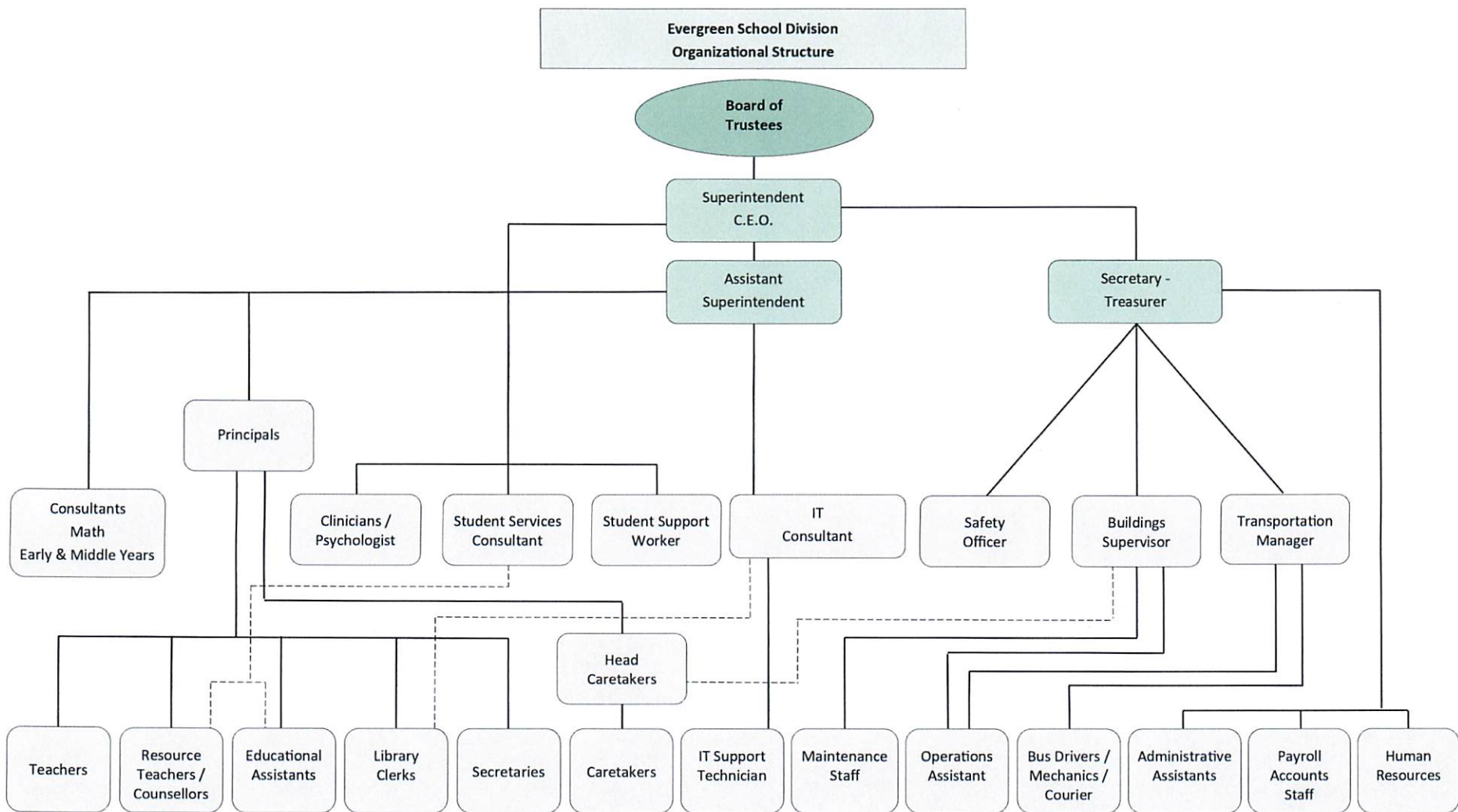
The Board of Trustees of the Division met with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

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


Chairperson


Secretary-Treasurer

October 21, 2020



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	4,434,786	153,946
	Due from - Provincial Government	1,297,793	1,313,720
	- Federal Government	127,557	140,138
12	- Municipal Government	4,835,193	4,689,773
	- Other School Divisions	-	-
	- First Nations	202,500	132,500
	Accounts Receivable	52,901	60,300
	Accrued Investment Income	12	12
5	Portfolio Investments	15,000	15,000
		<u>10,965,742</u>	<u>6,505,389</u>
	Liabilities		
3	Overdraft	-	-
	Accounts Payable	800,217	890,885
	Accrued Liabilities	2,291,039	1,715,994
4	Employee Future Benefits	122,062	136,166
	Accrued Interest Payable	216,664	250,509
	Due to - Provincial Government	-	-
	- Federal Government	231,613	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
6	Deferred Revenue	189,137	566,239
8	Borrowings from the Provincial Government	12,421,313	11,510,729
9	Other Borrowings	1,400,000	-
7	School Generated Funds Liability	44,509	39,933
		<u>17,716,554</u>	<u>15,110,455</u>
	Net Assets (Debt)	<u>(6,750,812)</u>	<u>(8,605,066)</u>
	Non-Financial Assets		
10	Net Tangible Capital Assets (TCA Schedule)	19,538,809	19,651,221
	Inventories	-	-
	Prepaid Expenses	48,316	150,357
		<u>19,587,125</u>	<u>19,801,578</u>
11	Accumulated Surplus	<u>12,836,313</u>	<u>11,196,512</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	14,699,579	14,943,357
	Federal Government	53,203	-
12	Municipal Government - Property Tax	8,482,042	8,257,821
	- Other	-	-
	Other School Divisions	28,600	35,750
	First Nations	160,000	118,500
	Private Organizations and Individuals	170,026	96,670
	Other Sources	31,466	86,307
	School Generated Funds	307,107	385,908
	Other Special Purpose Funds	23,942	33,694
		23,955,965	23,958,007
	Expenses		
	Regular Instruction	10,816,339	10,891,680
	Student Support Services	3,197,958	3,116,126
	Adult Learning Centres	-	-
	Community Education and Services	46,446	67,158
	Divisional Administration	730,144	825,598
	Instructional and Other Support Services	502,145	555,103
	Transportation of Pupils	1,635,973	1,879,710
	Operations and Maintenance	2,515,861	2,657,891
13	Fiscal - Interest	604,300	667,074
	- Other	320,296	320,740
	Amortization	1,673,432	1,615,909
	Other Capital Items	-	-
	School Generated Funds	274,802	379,332
	Other Special Purpose Funds	12,572	92,372
		22,330,268	23,068,693
	Current Year Surplus (Deficit) before Non-vested Sick Leave	1,625,697	889,314
4	Less: Non-vested Sick Leave Expense (Recovery)	(14,104)	25,013
	Net Current Year Surplus (Deficit)	1,639,801	864,301
	Opening Accumulated Surplus	11,196,512	10,332,211
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	11,196,512	10,332,211
	Closing Accumulated Surplus	12,836,313	11,196,512

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2020

	2020	2019
Net Current Year Surplus (Deficit)	<u>1,639,801</u>	<u>864,301</u>
Amortization of Tangible Capital Assets	1,673,432	1,615,909
Acquisition of Tangible Capital Assets	(1,565,975)	(1,392,401)
(Gain) / Loss on Disposal of Tangible Capital Assets	(737)	(2,535)
Proceeds on Disposal of Tangible Capital Assets	<u>5,692</u>	<u>2,535</u>
	<u>112,412</u>	<u>223,508</u>
Inventories (Increase)/Decrease	-	-
Prepaid Expenses (Increase)/Decrease	<u>102,041</u>	<u>23,830</u>
	<u>102,041</u>	<u>23,830</u>
(Increase)/Decrease in Net Debt	<u>1,854,254</u>	<u>1,111,639</u>
Net Debt at Beginning of Year	(8,605,066)	(9,716,705)
Adjustments Other than Tangible Cap. Assets	<u>-</u>	<u>-</u>
	<u>(8,605,066)</u>	<u>(9,716,705)</u>
Net Assets (Debt) at End of Year	<u>(6,750,812)</u>	<u>(8,605,066)</u>

CONSOLIDATED STATEMENT OF CASH FLOW
For the Year Ended June 30, 2020

	2020	2019
Operating Transactions		
Net Current Year Surplus (Deficit)	1,639,801	864,301
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,673,432	1,615,909
(Gain)/Loss on Disposal of Tangible Capital Assets	(737)	(2,535)
Employee Future Benefits Increase/(Decrease)	(14,104)	25,012
Due from Other Organizations (Increase)/Decrease	(186,912)	(172,047)
Accounts Receivable & Accrued Income (Increase)/Decrease	7,399	(9,164)
Inventories and Prepaid Expenses - (Increase)/Decrease	102,041	23,830
Due to Other Organizations Increase/(Decrease)	231,613	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	450,532	355,056
Deferred Revenue Increase/(Decrease)	(377,102)	(460,223)
School Generated Funds Liability Increase/(Decrease)	4,576	(3,397)
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	3,530,539	2,236,742
Capital Transactions		
Acquisition of Tangible Capital Assets	(1,565,975)	(1,392,401)
Proceeds on Disposal of Tangible Capital Assets	5,692	2,535
Cash Provided by (Applied to) Capital Transactions	(1,560,283)	(1,389,866)
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	51,697
Cash Provided by (Applied to) Investing Transactions	-	51,697
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	910,584	(1,342,480)
Other Borrowings Increase/(Decrease)	1,400,000	-
Cash Provided by (Applied to) Financing Transactions	2,310,584	(1,342,480)
Cash and Bank / Overdraft (Increase)/Decrease	4,280,840	(443,907)
Cash and Bank (Overdraft) at Beginning of Year	153,946	597,853
Cash and Bank (Overdraft) at End of Year	4,434,786	153,946

**EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020**

1. Nature of Organization and Economic Dependence

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

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

2. Significant Accounting Policies

The consolidated financial statements are prepared by management in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies.

a) Reporting Entity

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

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

b) Basis of Accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay. Expenses also include the amortization of tangible capital assets.

c) Fund Accounting

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

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

d) School Generated Funds

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

Only revenue and expenses of school generated funds controlled by the Division are included in the Consolidated Statement of Revenue, Expenses and Accumulated Surplus. To be deemed as controlled, a school must have the unilateral authority to make the decisions as to when, how and on what the funds are to be spent.

EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

2. Significant Accounting Policies - Continued

d) School Generated Funds - continued

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

e) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess (deficiency) of revenues over expenses, provides the change in net financial assets for the year.

f) Employee Future Benefits

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

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

g) Tangible Capital Assets

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

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

Asset Description	Capitalization	Estimated Useful Life
	Threshold (\$)	
Land Improvements (1)	25,000	10
Buildings - bricks, mortar and steel	25,000	40
Buildings - wood frame	25,000	25
School buses	20,000	10
Vehicles (2)	10,000	5
Equipment (3)	10,000	5
Network Infrastructure (4)	25,000	10
Computer Hardware, Servers & Periphe	10,000	4
Computer Software (6)	10,000	4
Furniture & Fixtures	10,000	10
Leasehold Improvements	25,000	Over term of lease

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

With the exception of land and buildings acquired before June 30, 1995, all tangible capital assets, are recorded at historical cost, which includes purchase price, installation costs and other costs incurred to put the asset into service.

**EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020**

2. Significant Accounting Policies – Continued

g) Tangible Capital Assets - continued

All land acquired prior to June 30, 1995 has been valued by the Crown Lands and Property Agency.

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

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

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

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

h) Capital Reserve

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

i) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

j) Financial instruments

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

k) Liability for Contaminated Sites

On July 1, 2014, the Division adopted the Public Sector Accounting Board accounting standard *Liability for Contaminated Sites – Section PS3260*. The standard was applied on a retrospective basis to July 1, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the Division.

EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

3. Overdraft

The Division has an authorized line of credit with The Noventis Credit Union Limited of \$4,500,000.00 by way of overdrafts and is repayable on demand at prime less .875%; (interest is paid monthly). Overdrafts are secured by a temporary borrowing by-law. The unused line of credit at June 30, 2020 is \$4,500,000 (June 30, 2019 - \$3,901,531).

4. Employee Future Benefits

Employee future benefits consist of non-vested accumulated sick leave benefits measured using net present value techniques on the expected future utilization of excess of sick benefits used over earned per year, to a maximum entitlement. The impact of the estimated non-vested sick leave benefit (decrease) increase for the year ended June 30, 2020 is \$(14,104) (2019 - \$25,013).

The Division sponsors a defined contribution pension plan, administered by the Manitoba School Boards Association (MSBA). The defined contribution pension plan is provided to all non-teaching employees. The MSBA pension plan has a specific percentage for employees to contribute which is based on earnings. The Division’s contributions equal the employee’s regular contributions to the plan. No pension liability is included in the financial statements. The pension expense is part of the Employee Benefits and Allowances expense account. The total pension expense for the year ended June 30, 2020 is \$324,436 (2019 - \$335,646).

5. Portfolio Investments

Portfolio investments consist of deposit certificates that mature within one year. Investment income earned during the year was \$452.

6. Deferred Revenue

Deferred revenue consists of:

	2020	2019
EPTC grants	\$ 161,140	\$543,336
Other	27,997	22,903
	<u>\$189,137</u>	<u>\$566,239</u>

7. School Generated Funds Liability

School Generated Funds Liability represents the non-controlled portion of school generated funds consolidated in the cash and bank balances in the amount of \$44,509 (2019 - \$39,933)

8. Debenture Debt

The debenture debt of the Division is in the form of twenty-year debentures payable, principal and interest, in twenty equal yearly installments and maturing at various dates from 2020 to 2040. Payment of principal and interest is funded entirely by grants from the Province of Manitoba. The debentures carry interest rates that range from 2.625% to 7.000%. Debenture interest expense payable as at June 30, 2020, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures is recorded in Due from the Provincial Government. The debenture principal and interest repayments in the next five years are:

	Principal	Interest	Total
2021	\$1,393,809	\$564,720	\$1,958,529
2022	1,388,258	488,622	1,876,880
2023	1,242,084	413,805	1,655,889
2024	913,811	349,423	1,263,234
2025	924,038	306,064	1,230,102
Thereafter	6,559,313	1,304,624	7,863,937
	<u>\$12,421,313</u>	<u>\$3,427,258</u>	<u>\$15,848,571</u>

EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

9. Other Borrowings

Other borrowings are debts other than overdrafts or debentures. This is a loan to complete the Music Learning Space project. The loan was issued by Noventis Credit Union and bears interest at 2.29%, repayable with blended monthly installments for principal and interest of \$7,276.25 and matures on June 25, 2025. The principal and interest repayments in the next five years are:

	Principal	Interest	Total
2021	\$ 55,900	\$ 31,327	\$ 87,227
2022	57,188	30,039	87,227
2023	58,505	28,722	87,227
2024	59,853	27,374	87,227
2025	61,231	25,996	87,227
	<u>\$292,677</u>	<u>\$143,458</u>	<u>\$436,135</u>

10. Net Tangible Capital Assets

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

	Gross Amount	Accumulated Amortization	2020 Net Book Value	2019 Net Book Value
Tangible capital assets	\$45,411,161	\$25,872,352	\$19,538,809	\$19,651,221
	<u>\$45,411,161</u>	<u>\$25,872,352</u>	<u>\$19,538,809</u>	<u>\$19,651,221</u>

11. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

	2020	2019
Operating Fund		
Undesignated Surplus	\$1,230,260	\$ 646,075
Designated Surplus	1,060,325	-
Undesignated Surplus	<u>\$ 2,168,522</u>	<u>\$ 646,075</u>
Capital Fund		
Reserve Accounts	2,139,509	2,131,565
Equity in Tangible Capital Assets	8,206,077	8,140,342
	<u>10,345,586</u>	<u>10,917,982</u>
Special Purpose Fund		
School Generated Funds	246,738	214,433
Other Special Purpose Funds	75,467	64,094
	<u>322,205</u>	<u>278,530</u>
Total Accumulated Surplus	<u>\$12,836,313</u>	<u>\$11,196,512</u>

Designated Surplus under the Operating Fund represents internally restricted amounts appropriated by the board or, in the case of school budget carryovers, by board policy. See page 5 of the audited financial statements for a breakdown of the Designated Surplus.

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

School Generated Funds and Other Special Purpose Funds are externally restricted monies for school use, Scholarship Awards and donations for school projects.

EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

12. Municipal Government – Property Tax and related Due from Municipal Government

Education property tax or Special Levy is raised as the Division's contribution to the cost of providing public education for the students' resident in the division. The Municipal Government-Property Tax shown on the consolidated revenue and expense is raised over the two calendar (tax) years; 43% from 2019 tax year and 57% from 2020 tax year. Below are the related revenue and receivable amounts:

	2020	2019
Revenue – Municipal Government – Property Tax	<u>\$8,482,042</u>	<u>\$8,257,821</u>
Receivable – Due from Municipal Government - Property Tax	<u><u>\$4,835,193</u></u>	<u><u>\$4,689,773</u></u>

13. Interest Received and Paid

The Division received interest during the year of \$31,182 (2019 - \$32,796). Interest paid during the year was \$604,300 (2019 - \$667,074).

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

	2020	2019
Operating Fund		
Fiscal-short term loan interest and bank charges	\$ 22,614	\$ 7,935
Capital Fund		
Debenture debt interest	581,686	659,139
Other interest	-	-
	<u><u>\$604,300</u></u>	<u><u>\$667,074</u></u>

The accrual portion of debenture debt interest expense of \$216,664 (2019 - \$250,509) included under the Capital Fund-Debenture debt interest is offset by an accrual of the debt servicing grant from the Province of Manitoba.

14. Expenses by object

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

	Actual 2020	Budget 2020	Actual 2019
Salaries	\$14,827,449	\$15,697,041	\$14,893,061
Employees' benefits and allowances	1,427,802	1,692,370	1,427,758
Services	1,957,134	2,020,548	2,066,593
Supplies, materials, and minor equipment	1,169,481	1,396,822	1,538,404
Interest	604,300	-	667,074
Bad debts	-	-	3,049
Payroll tax	320,296	330,000	317,691
Transfers	63,000	89,500	67,450
Amortization	1,673,432	-	1,615,909
Other capital items	-	-	-
School generated funds	274,802	-	379,332
Other special purpose funds	12,572	-	92,372
	<u><u>\$22,330,268</u></u>	<u><u>\$21,226,281</u></u>	<u><u>\$23,068,693</u></u>

15. Budget Figures and Non-Financial Information

The 2020 budget figures, student enrolments (FRAME) and transportation statistics, full time equivalent personnel and senior staff allocations are unaudited and have been presented for information purposes only.

EVERGREEN SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2020

16. Commitments

The Division has long term lease commitments with respect to certain office equipment.
The future lease payments required under the terms of the lease are as follows:

2021	\$23,021
2022	23,021
2023	23,021
2024	<u>11,510</u>
	<u><u>\$80,573</u></u>

ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2020

Operating Fund Accumulated Surplus (Deficit)	2,168,522
Equity in Tangible Capital Assets	8,206,077
Capital Reserve Accounts	2,139,509
School Generated Funds	246,738
Other Special Purpose Funds	<u>75,467</u>
Consolidated Accumulated Surplus	<u>12,836,313</u>

Operating Fund Accumulated Surplus Comprised of:

Designated Surplus *[illegible]

* 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	4,083,084	-
Due from		
- Provincial Government	1,081,129	1,063,211
- Federal Government	127,557	140,138
- Municipal Government	4,835,193	4,689,773
- Other School Divisions	-	-
- First Nations	202,500	132,500
- Other Funds	-	50,926
Accounts Receivable	52,901	60,300
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>10,382,364</u>	<u>6,136,848</u>
Liabilities		
Overdraft	-	200,431
Accounts Payable	741,451	890,885
Accrued Liabilities	2,291,039	1,715,994
Employee Future Benefits	122,062	136,166
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	231,613	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	4,686,856	2,131,415
Deferred Revenue	189,137	566,239
Other Borrowings	-	-
	<u>8,262,158</u>	<u>5,641,130</u>
Net Financial Assets (Net Debt)	<u>2,120,206</u>	<u>495,718</u>
Non-Financial Assets		
Inventories	-	-
Prepaid Expenses	48,316	150,357
	<u>48,316</u>	<u>150,357</u>
Accumulated Surplus (Deficit)	<u>2,168,522</u>	<u>646,075</u>

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	12,729,277	12,641,760	12,891,738
Federal Government	53,203	-	-
Municipal Government - Property Tax	8,482,042	8,582,416	8,257,821
- Other	-	-	-
Other School Divisions	28,600	61,000	35,750
First Nations	160,000	120,000	118,500
Private Organizations and Individuals	170,026	92,600	96,670
Other Sources	30,729	17,500	32,846
	21,653,877	21,515,276	21,433,325
Expenses			
Regular Instruction	10,816,339	11,025,649	10,891,680
Student Support Services	3,197,958	3,696,190	3,116,126
Adult Learning Centres	-	-	-
Community Education and Services	46,446	78,400	67,158
Divisional Administration	730,144	764,390	825,598
Instructional and Other Support Services	502,145	714,156	555,103
Transportation of Pupils	1,635,973	1,778,100	1,879,710
Operations and Maintenance	2,515,861	2,724,630	2,657,891
Fiscal	342,910	328,500	328,675
	19,787,776	21,110,015	20,321,941
Current Year Surplus (Deficit) before Non-vested Sick Leave	1,866,101	405,261	1,111,384
Less: Non-vested Sick Leave Expense (Recovery)	(14,104)		25,013
Current Year Surplus (Deficit) after Non-vested Sick Leave	1,880,205	405,261	1,086,371
Net Transfers from (to) Capital Fund	(357,758)	(400,000)	(1,265,043)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	1,522,447	5,261	(178,672)
Opening Accumulated Surplus (Deficit)	646,075		824,747
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	646,075		824,747
Closing Accumulated Surplus (Deficit)	2,168,522		646,075

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA
For the Year Ended June 30, 2020

Funding of Schools Program

Base Support		
Instructional Support	2,698,571	
Additional Instructional Support for Small Schools	-	
Sparsity	245,847	
Curricular Materials	84,024	
Information Technology	86,825	
Library Services	128,837	
Student Services	480,432	
Counselling and Guidance	116,233	
Professional Development	54,616	
Physical Education	35,000	
Occupancy	846,450	4,776,835
Categorical Support		
Transportation	842,146	
Board and Room	-	
Special Needs: Coordinator/Clinician	148,442	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	59,621	
English as an Additional Language	21,350	
Indigenous Academic Achievement (including BSSIP)	128,000	
Indigenous and International Languages	-	
French Language Education	4,206	
Small Schools	50,930	
Enrolment Change Support	1,123	
Northern Allowance	-	
Early Childhood Development Initiative	19,550	
Literacy and Numeracy	112,032	
Education for Sustainable Development	5,600	2,079,615
Equalization		-
Additional Equalization		-
Adjustment for Days Closed		-
Formula Guarantee		878,827
Other Program Support		
School Buildings Support: "D" Projects	60,060	
Technology Education Equipment Replacement	23,900	
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	-	83,960
		<u>7,819,237</u>

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

Other Department of Education

Non-Resident	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	-	
General Support Grant	279,046	
Education Property Tax Credit	2,924,913	
Tax Incentive Grant	1,514,675	
Early Years Enhancement Grant	90,000	
Community Schools	-	
Healthy Schools Initiative	8,054	
Learning to Age 18 Coordinator	20,000	
Other: Shared service agreement	17,172	
Career Development	41,667	
F2019 skills grant	13,116	
Mileage reimbursement	50	
Marking reimbursement	1,347	
		4,910,040

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
		0

Funding of Schools Program (previous page)	7,819,237
TOTAL PROVINCIAL GOVERNMENT REVENUE	12,729,277

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:	French project	26,400	
	Jordan's principle	1,803	
	Temporary wage subsidy	25,000	
			53,203
Municipal Government			
Special Requirement	12,921,630		
Less: Education Property Tax Credit	(2,924,913)		
Less: Tax Incentive Grant	(1,514,675)	8,482,042	
Other:		-	8,482,042
Other School Divisions			
Tuition Fees		-	
Transfer Fees		28,600	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			28,600
First Nations			
Tuition Fees		160,000	
Transportation of Pupils		-	
Other:		-	
			160,000
Private Organizations and Individuals (Includes GBE's)			
Regular Tuition		-	
International Tuition		-	
Continuing Education		-	
Other Tuition:	Mature student program	1,640	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:	Rentals	72,640	
	FYRST	34,606	
	Misc. Transportation	15,594	
	Misc Maintenance	4,483	
	Misc Student Services	14,429	
	Misc	26,634	170,026
Other Sources			
Interest		30,729	
Donations		-	
Other:			
			30,729
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE			8,924,600

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

<div><div></div><div></div></div>	FUNCTION	100	200	300	400	500	600	700	800	900		
	OBJECT	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	2020 TOTALS	2019 TOTALS
	Salaries	9,222,739	2,779,302	-	37,609	482,229	368,449	877,554	1,059,567		14,827,449	14,893,061
	Employees Benefits and Allowances	718,737	321,507	-	6,247	48,101	34,007	134,668	164,535		1,427,802	1,427,758
	Services	335,727	82,784	-	1,807	189,322	71,819	195,821	1,079,854		1,957,134	2,066,593
	Supplies, Materials and Minor Equipment	485,636	14,365	-	783	9,942	18,920	427,930	211,905		1,169,481	1,538,404
	Interest and Bank Charges									22,614	22,614	7,935
	Bad Debt Expense									-	0	3,049
	Transfers	53,500	-	-	-	550	8,950	-	-	(PAYROLL TAX) 320,296	383,296	385,141
	TOTALS	10,816,339	3,197,958	0	46,446	730,144	502,145	1,635,973	2,515,861	342,910	19,787,776	20,321,941

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100
For the Year Ended June 30, 2020

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							859,213
320	Executive, Managerial and Supervisory	859,213						
330	Instructional - Teaching		7,547,124				158,853	7,705,977
350	Instructional - Other		162,885					162,885
360	Technical, Specialized and Service		0					0
370	Secretarial, Clerical and Other	352,606						352,606
390	Information Technology	142,058						142,058
	Total Salaries	1,353,877	7,710,009	0	0	0	158,853	9,222,739
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	142,241	564,163				12,333	718,737
5-6XX	SERVICES							
510	Professional, Technical and Specialized	0	20,710				0	20,710
520	Communications	38,014	2,525				0	40,539
540	Travel and Meetings	7,027	12,094					19,121
560	Tuition		0					0
570	Printing and Binding	0	0					0
580	Insurance and Bond Premiums	0	0					0
590	Maintenance and Repair Services	48,815	33,233					82,048
610	Rentals	0	26,934					26,934
630	Advertising	0	7,858					7,858
640	Dues and Fees	150	5,546					5,696
650	Professional and Staff Development	4,508						4,508
680	Information Technology Services	32,451	95,862					128,313
	Total Services	130,965	204,762	0	0	0	0	335,727
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	16,211	210,538					226,749
740	Curricular and Media Materials	0	54,689					54,689
760	Minor Equipment	0	127,336					127,336
780	Information Technology Equipment	8,768	68,094					76,862
	Total Supplies, Materials and Minor Equipment	24,979	460,657	0	0	0	0	485,636
96X-99	TRANSFERS							
960	School Divisions		8,900		44,600			53,500
980	Organizations and Individuals		0		0			0
	Total Transfers	0	8,900	0	44,600	0	0	53,500
	TOTALS	1,652,062	8,948,491	0	44,600	0	171,186	10,816,339

* 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, 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	100,963	0			0	0	100,963
330 Instructional - Teaching	0	0		0	716,210	457,777	1,173,987
350 Instructional - Other		16,571		984,706	208,880	36,366	1,246,523
360 Technical, Specialized and Service	0	0		0	0	0	0
370 Secretarial, Clerical and Other	40,452	0				0	40,452
380 Clinician		217,377				0	217,377
390 Information Technology	0	0					0
Total Salaries	141,415	233,948	0	984,706	925,090	494,143	2,779,302
4XX EMPLOYEES BENEFITS AND ALLOWANCES	13,608	20,289		146,089	97,084	44,437	321,507
5-6XX SERVICES							
510 Professional, Technical and Specialized	0	12,844		37,302	0	0	50,146
520 Communications	1,767	1,491		0	0	776	4,034
540 Travel and Meetings	3,647	4,408		0	261	1,910	10,226
560 Tuition				0		0	0
570 Printing and Binding	0	0		0	0	0	0
580 Insurance and Bond Premiums	0	0		0	0	0	0
590 Maintenance and Repair Services	205	0		0	0	0	205
610 Rentals	922	0		0	0	0	922
630 Advertising	0	0		0	0	0	0
640 Dues and Fees	1,927	0		0	0	0	1,927
650 Professional and Staff Development	4,800	0				2,625	7,425
680 Information Technology Services	0	0		7,899	0	0	7,899
Total Services	13,268	18,743	0	45,201	261	5,311	82,784
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	239	3,683		1,243	3,227	1,258	9,650
740 Curricular and Media Materials	0	1,366		227	739	1,284	3,616
760 Minor Equipment	0	0		1,076	0	0	1,076
780 Information Technology Equipment	23	0		0	0	0	23
Total Supplies, Materials and Minor Equipment	262	5,049	0	2,546	3,966	2,542	14,365
96X-99 TRANSFERS							
960 School Divisions				0			0
980 Organizations and Individuals				0			0
Total Transfers	0	0	0	0			0
TOTALS	168,553	278,029	0	1,178,542	1,026,401	546,433	3,197,958

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			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			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
620	Property Taxes			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
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
96X-99	TRANSFERS			
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge			0
	Total Transfers	0	0	0
	TOTALS	0	0	0

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

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
		CONTINUING	ENGLISH AS AN	COMMUNITY	PRE-KINDERGARTEN	TOTALS
CODE	OBJECT \ PROGRAM	EDUCATION	ADDITIONAL LANGUAGE	SERVICES AND	EDUCATION	
			FOR ADULTS	RECREATION		
3XX	SALARIES					0
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching				37,609	37,609
350	Instructional - Other					0
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	37,609	37,609
					6,247	6,247
4XX	EMPLOYEES BENEFITS AND ALLOWANCES					
5-6XX	SERVICES				1,678	1,678
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				129	129
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services				1,807	1,807
	Total Services	0	0	0		
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT				783	783
710	Supplies					0
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment				783	783
	Total Supplies, Materials and Minor Equipment	0	0	0		
96X-99	TRANSFERS					0
980	Organizations and Individuals					0
999	Recharge				0	0
	Total Transfers	0	0	0		
		0	0	0	46,446	46,446
	TOTALS	0	0	0		

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
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	85,163				85,163
320	Executive, Managerial and Supervisory	0	198,001	67,885		265,886
360	Technical, Specialized and Service	0	0	0		0
370	Secretarial, Clerical and Other	0	0	131,180		131,180
390	Information Technology			0		0
	Total Salaries	85,163	198,001	199,065	0	482,229
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,839	12,930	32,332		48,101
5-6XX	SERVICES					
510	Professional, Technical and Specialized	0	0	33,693		33,693
520	Communications	1,071	815	4,816		6,702
540	Travel and Meetings	7,087	6,868	2,171		16,126
570	Printing and Binding	0	0	0		0
580	Insurance and Bond Premiums	0	0	37,279		37,279
590	Maintenance and Repair Services	0	0	2,177	21,940	24,117
610	Rentals	0	0	1,705		1,705
630	Advertising	0	0	5,543		5,543
640	Dues and Fees	31,490	1,899	2,046		35,435
650	Professional and Staff Development	21,922	3,664	2,660		28,246
680	Information Technology Services	0	0	476		476
	Total Services	61,570	13,246	92,566	21,940	189,322
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	408	530	3,548		4,486
740	Curricular and Media Materials	0	0	0		0
760	Minor Equipment	0	0	4,604		4,604
780	Information Technology Equipment	0	0	852		852
	Total Supplies, Materials and Minor Equipment	408	530	9,004	0	9,942
96X-99	TRANSFERS					
960	School Divisions	0				0
980	Organizations and Individuals	550	0			550
999	Recharge		0			0
	Total Transfers	550	0	0		550
	TOTALS	150,530	224,707	332,967	21,940	730,144

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600
For the Year Ended June 30, 2020

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	67,157	0	0			67,157
330	Instructional - Teaching		151,586	0	21,251		172,837
350	Instructional - Other		0	128,455			128,455
360	Technical, Specialized and Service	0	0	0			0
370	Secretarial, Clerical and Other	0	0	0			0
390	Information Technology	0	0	0			0
	Total Salaries	67,157	151,586	128,455	21,251	0	368,449
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	4,519	9,432	20,056	0		34,007
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	0	0	0		0
520	Communications	0	828	0	0		828
540	Travel and Meetings	197	205	0			402
560	Tuition						0
570	Printing and Binding	0	0	0	0		0
580	Insurance and Bond Premiums	0	0	0		1,094	1,094
590	Maintenance and Repair Services	0	0	0	0		0
610	Rentals	0	0	0	0		0
630	Advertising	0	0	0	0		0
640	Dues and Fees	0	0	0	0	420	420
650	Professional and Staff Development	0	0	0	69,075		69,075
680	Information Technology Services	0	0	0	0		0
	Total Services	197	1,033	0	69,075	1,514	71,819
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	0	468	2,392	0	2,772	5,632
740	Curricular and Media Materials	0	256	12,498	0	0	12,754
760	Minor Equipment	0	0	0	0	456	456
780	Information Technology Equipment	78	0	0	0		78
	Total Supplies, Materials and Minor Equipment	78	724	14,890	0	3,228	18,920
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals					8,950	8,950
	Total Transfers					8,950	8,950
	TOTALS	71,951	162,775	163,401	90,326	13,692	502,145

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700
For the Year Ended June 30, 2020

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	86,550					86,550
350	Instructional - Other		0			0	0
360	Technical, Specialized and Service	0	716,451			0	716,451
370	Secretarial, Clerical and Other	74,553	0			0	74,553
390	Information Technology	0					0
	Total Salaries	161,103	716,451		0	0	877,554
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	23,292	111,376			0	134,668
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	5,189	0		0	5,189
520	Communications	684	1,237	0		0	1,921
540	Travel and Meetings	0	4,080	0		1,659	5,739
550	Transportation of Pupils		0	1,676			1,676
570	Printing and Binding	0	0				0
580	Insurance and Bond Premiums	1,655	30,191				31,846
590	Maintenance and Repair Services	1,327	136,280				137,607
610	Rentals	922	0				922
630	Advertising	279	494	0		0	773
640	Dues and Fees	518	0				518
650	Professional and Staff Development	657	3,591				4,248
680	Information Technology Services	5,382	0				5,382
	Total Services	11,424	181,062	1,676	0	1,659	195,821
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	7,169	416,577				423,746
740	Curricular and Media Materials	0	0				0
760	Minor Equipment	403	592				995
780	Information Technology Equipment	2,949	240				3,189
	Total Supplies, Materials and Minor Equipment	10,521	417,409		0	0	427,930
96X-99	TRANSFERS						
960	School Divisions		0	0			0
980	Organizations and Individuals		0	0			0
999	Recharge	0	(80,793)	0		80,793	0
	Total Transfers	0	(80,793)	0	0	80,793	0
	TOTALS	206,340	1,345,505	1,676	0	82,452	1,635,973

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	52,628					52,628
360 Technical, Specialized and Service	0	978,595	0	13,893		992,488
370 Secretarial, Clerical and Other	14,451	0	0	0		14,451
390 Information Technology	0	0	0			0
Total Salaries	67,079	978,595	0	13,893	0	1,059,567
4XX EMPLOYEES BENEFITS AND ALLOWANCES	10,684	151,631	0	2,220		164,535
5-6XX SERVICES						
510 Professional, Technical and Specialized	0	51,963	0	0		51,963
520 Communications	627	5,728	0	0		6,355
530 Utility Services		389,222		72,089		461,311
540 Travel and Meetings	6,031	1,649				7,680
570 Printing and Binding	0					0
580 Insurance and Bond Premiums	0	147,297				147,297
590 Maintenance and Repair Services	1,205	136,111	134,421	397	78,381	350,515
610 Rentals	922	0				922
620 Property Taxes		38,874		8,931	0	47,805
630 Advertising	0	613			536	1,149
640 Dues and Fees	559	518				1,077
650 Professional and Staff Development	152	1,077				1,229
680 Information Technology Services	2,551	0				2,551
Total Services	12,047	773,052	134,421	81,417	78,917	1,079,854
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	750	178,966	12,960	1,913		194,589
740 Curricular and Media Materials	0	0				0
760 Minor Equipment	0	13,422	2,371			15,793
780 Information Technology Equipment	63	1,460				1,523
Total Supplies, Materials and Minor Equipment	813	193,848	15,331	1,913	0	211,905
96X-99 TRANSFERS						
999 Recharge						0
TOTALS	90,623	2,097,126	149,752	99,443	78,917	2,515,861

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION
as at June 30

	2020	2019
Financial Assets		
Cash and Bank	-	-
Due from		
- Provincial Government	216,664	250,509
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	4,686,856	2,131,415
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>4,903,520</u>	<u>2,381,924</u>
Liabilities		
Overdraft	-	-
Accounts Payable	58,766	-
Accrued Liabilities	-	-
Accrued Interest Payable	216,664	250,509
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	-	-
Deferred Revenue	-	-
Borrowings from the Provincial Government	12,421,313	11,510,729
Other Borrowings	1,400,000	-
	<u>14,096,743</u>	<u>11,761,238</u>
Net Assets (Debt)	<u>(9,193,223)</u>	<u>(9,379,314)</u>
Non-Financial Assets		
Net Tangible Capital Assets	<u>19,538,809</u>	<u>19,651,221</u>
Accumulated Surplus / Equity *	<u>10,345,586</u>	<u>10,271,907</u>
* Comprised of:		
Reserve Accounts	2,139,509	2,131,565
Equity in Tangible Capital Assets	8,206,077	8,140,342
	<u>10,345,586</u>	<u>10,271,907</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	1,388,616	1,392,480
- Interest	581,686	659,139
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	50,926
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	737	2,535
Gain on receipt of Modular classroom	-	-
	-	-
	-	-
	1,971,039	2,105,080
Expenses		
Amortization	1,673,432	1,615,909
Interest on Borrowings from the Provincial Government	581,686	659,139
Other Interest	-	-
Other Capital Items	-	-
	2,255,118	2,275,048
Current Year Surplus / (Deficit)	(284,079)	(169,968)
Net Transfers from (to) Operating Fund	357,758	1,265,043
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	73,679	1,095,075
Opening Accumulated Surplus / Equity	10,271,907	9,176,832
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	10,271,907	9,176,832
Closing Accumulated Surplus / Equity	10,345,586	10,271,907

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	33,432,137	1,626,928	4,239,472	230,234	1,373,292	2,416,385	256,678	557,119	167,531	44,299,776	43,091,618
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	33,432,137	1,626,928	4,239,472	230,234	1,373,292	2,416,385	256,678	557,119	167,531	44,299,776	43,091,618
Add:											
Additions during the year	264,292	-	292,056	-	85,537	-	-	-	924,090	1,565,975	1,392,401
Less:											
Disposals and write downs	-	-	454,590	-	-	-	-	-	-	454,590	184,243
Closing Cost	33,696,429	1,626,928	4,076,938	230,234	1,458,829	2,416,385	256,678	557,119	1,091,621	45,411,161	44,299,776
Accumulated Amortization											
Opening, as previously reported	19,042,827	752,221	2,668,970	148,036	841,913	952,697		241,891		24,648,555	23,216,889
Adjustments	-	-	-	-	-	-		-		-	-
Opening adjusted	19,042,827	752,221	2,668,970	148,036	841,913	952,697		241,891		24,648,555	23,216,889
Add:											
Current period Amortization	899,807	53,026	281,202	24,783	122,402	239,444		52,768		1,673,432	1,615,909
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	449,635	-	-	-		-		449,635	184,243
Closing Accumulated Amortization	19,942,634	805,247	2,500,537	172,819	964,315	1,192,141		294,659		25,872,352	24,648,555
Net Tangible Capital Asset	13,753,795	821,681	1,576,401	57,415	494,514	1,224,244	256,678	262,460	1,091,621	19,538,809	19,651,221
Proceeds from Disposal of Capital Assets	-	-	5,692	-	-	-				5,692	2,535

* Includes network infrastructure.

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

Fund Name >	Buses	Continuing Educ Bldg Upgrade/Replace	Division-wide Accessibility Plan	Network Inf./Admin Software	Music Learning Space	Sub-Totals
Opening Balance, July 1, 2019	332,556	26,439	400,000	-	350,000	1,108,995
Additions: (Provide a description of each transaction)						
Addition to bus reserve	300,000					300,000
						-
						-
						-
						-
						-
						-
						-
Total Additions	300,000	-	-	-	-	300,000
Withdrawals: (Provide a description of each transaction)						
Purchase two units	292,056					292,056
						-
						-
						-
						-
						-
						-
						-
Total Withdrawals	292,056	-	-	-	-	292,056
Closing Balance, June 30, 2020	340,500	26,439	400,000	-	350,000	1,116,939

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

Fund Name >	Building System Controls	Large Scale Computer Refresh	Grounds Reserve	Communication & Ict Reserve	Bus Loop/Parking Lot Reserve	Totals (includes totals from previous page)
Opening Balance, July 1, 2019	-	400,000	172,570	150,000	300,000	2,131,565
Additions: (Provide a description of each transaction)						300,000
						-
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	300,000
Withdrawals: (Provide a description of each transaction)						292,056
						-
						-
						-
						-
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	-	292,056
Closing Balance, June 30, 2020	-	400,000	172,570	150,000	300,000	2,139,509

SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION
as at June 30

	2020	2019
Financial Assets		
Cash and Bank	351,702	354,377
GST Receivable	-	-
Accrued Investment Income	12	12
Portfolio Investments	15,000	15,000
	<u>366,714</u>	<u>369,389</u>
Liabilities		
School Generated Funds Liability	44,509	39,933
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	50,926
Deferred Revenue	-	-
	<u>44,509</u>	<u>90,859</u>
Accumulated Surplus *	<u>322,205</u>	<u>278,530</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	246,738	214,433
Other Funds Accumulated Surplus	75,467	64,097
Accumulated Surplus *	<u>322,205</u>	<u>278,530</u>

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

	2020	2019
Revenue		
School Generated Funds	307,107	385,908
Other Funds	23,942	33,694
	-	-
	<u>331,049</u>	<u>419,602</u>
Expenses		
School Generated Funds	274,802	379,332
Other Funds	12,572	92,372
	-	-
	<u>287,374</u>	<u>471,704</u>
Current Year Surplus (Deficit)	43,675	(52,102)
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	<u>43,675</u>	<u>(52,102)</u>
Opening Accumulated Surplus	278,530	330,632
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>278,530</u>	<u>330,632</u>
Closing Accumulated Surplus	<u><u>322,205</u></u>	<u><u>278,530</u></u>

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

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2019
REGULAR INSTRUCTION		
English Language - Single Track		1,435.5
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	-	
- Francais	-	
- French Immersion	-	
- Other Bilingual	-	0.0
Senior Years Technology Education		20.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		1,455.5

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,003
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	567,224
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	493,850
LOADED KILOMETERS (For the period ended June 30)	305,075

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	7.18	1.20			1.90	0.50	1.15	1.15	13.08
330	Instructional - Teaching	85.31	13.03				2.00			100.34
350	Instructional - Other	5.92	47.24		2.51		5.42			61.09
360	Technical, Specialized And Service							26.40	24.26	50.66
370	Secretarial, Clerical And Other	8.30	1.00			2.50		1.91	0.23	13.94
380	Clinician		3.00							3.00
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		108.71	65.47	0.00	2.51	4.40	7.92	29.46	25.64	244.11
510 Contracted Clinicians (include private clinicians where possible)			0.00							
310 TRUSTEES						9.00				

CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs	
Divisional Administration, Function 500	730,144
Less: Liability Insurance	37,279
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>692,865 (A)</u>
Expense Base	
Total Operating Expenses	19,787,776
Plus: Transfers to Capital	357,758
Less: Adult Learning Centres, Function 300	0
	<u>20,145,534 (B)</u>
Percentage (A) / (B)	<u>3.44%</u>
% Increase in 2019/20 Special Requirement	<u>2.00%</u> Limit Met
Maximum Allowable Percentage	<u>3.46%</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	3.46%	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>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.

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES			REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
< < < < (from Appendix A) > > > >					< < < < (from Appendix B) > > > >			
210 - 260 Student Support Services	2,651,525	0	835,057	0	37,172	0	50,838	1,728,458
270 Counselling and Guidance	546,433	0	0	0	0	0	0	546,433
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	46,446		19,550	0	0	0	0	
620 Library / Media Centre	163,401	0	0	0	0	0	0	163,401
630 Professional and Staff Development	90,326	0	0	0	0	0	0	90,326
800 Operations and Maintenance	2,515,861	53,267	0	60,060	0	0	4,483	2,504,585
ALLOCATED ADJUSTMENTS/REDUCTIONS		53,267	854,607	60,060	37,172	0	55,321	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,225,008	23,900	433,280	190,240	166,268	(1)
TOTALS	6,013,992	53,267	2,079,615	83,960	470,452	190,240	221,589	5,033,203

OTHER FUNCTION/PROGRAMS EXPENSES	13,773,784
100 Regular Instruction	10,816,339
500 Administration	730,144
605 Curriculum Consulting Admin.	71,951
610 Curriculum Consulting	162,775
680 Other	13,692
700 Transportation of Pupils	1,635,973
900 Fiscal	342,910
TOTAL EXPENSES	19,787,776

☒ OPEN OR CLOSE DETAIL

CALCULATION OF UNSUPPORTED EXPENSES	
OTHER FUNCTION/PROGRAMS EXPENSES	13,773,784
TOTAL ALLOWABLE EXPENSES	5,033,203
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(2,038,696)
- ADJUSTMENTS TO EXPENSES	0
- CATEGORICAL SUPPORT	(1,225,008)
- OTHER PROGRAM SUPPORT	(23,900)
- OTHER PROVINCIAL GOVERNMENT REVENUE	(433,280)
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESI	(190,240)
- NON-PROV. SOURCES - OTHER	(166,268)
Base Support (from page 8)	(4,776,835)
Formula Guarantee (from page 8)	(878,827)
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	281,202
TOTAL UNSUPPORTED EXPENSES	11,393,831

☒ OPEN OR CLOSE DETAIL

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

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	<u>Function/ Program</u>	<u>Amount</u>
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	53,267
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	0
Transfers from Special Purpose Fund (deduct)		0
Other Capitalized Items (specify Item and Function/Program) (2)		
Total Adjustments to Expenses		53,267
(1) Net of all related revenues.		
 (2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.		

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	60,060
Technology Education Equipment & Skills Strategy Equipment Enhancement	23,900
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	0
Amount carried forward to Allowable Expenses	83,960

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	148,442	
(B) Eligible Expenses	360,292	
(C) Less related revenues	14,428	
(D) Allowable Expenses (B) - (C)	345,864	
Eligible Support (lesser of A or D)		148,442
Special Needs: Level 2 and 3		686,615
Indigenous Academic Achievement		128,000
Literacy and Numeracy		112,032
Small Schools		
(A) Maximum Support	50,930	
(B) Program Expenses	60,000	
Eligible Support (lesser of A or B)		50,930
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		19,550
Total allocable Categorical Support (carried to Allow Input)		1,145,569
Non-allocable Categorical Support		934,046
Total Categorical Support (carried to page 30)		2,079,615

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	149,752
PLUS: Capitalized Section "D" Expenses (net)	53,267
Grounds	-
LESS: Related revenue other than "D" Support	-
Allowable Section "D" Expenses	(C) 203,019
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	(D) 203,019
(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		279,046	279,046
Education Property Tax Credit		2,924,913	2,924,913
Tax Incentive Grant		1,514,675	1,514,675
All other	191,406		191,406
Other Provincial Government Departments	0		0
Total Revenue	191,406	4,718,634	4,910,040

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	53,203		53,203
Municipal Government			
Net Special Requirement		8,482,042	8,482,042
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	28,600		28,600
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	160,000		160,000
All other	0		0
Private Organizations and Individuals			
Tuition Fees	1,640		1,640
Ancillary Services	168,386		168,386
Other Sources			
Interest		30,729	30,729
Donations	0		0
Other	0		0
Total Revenue	411,829	8,512,771	8,924,600

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	4,910,040
Education Property Tax Credit	(2,924,913)
Tax Incentive Grant	(1,514,675)
PROVINCIAL REVENUE FOR EQUALIZATION	470,452
(to agree with Other Provincial Gov't Revenue on page 30)	

NON-PROVINCIAL SOURCES:	
TOTAL ALLOCABLE FEES	190,240
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE	221,589
(to agree with total other revenue on page 30)	

TOTAL ALLOCABLE NON-PROV. SOURCES	411,829
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SENIOR STAFF ALLOCATION (UNAUDITED)

Appendix 2

	Position:	Position:	Position:	Position:	Position:	Position:
	Superintendent	Secretary-Treasurer	Assistant Superintendent			
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services	30.00%					
300 Adult Learning Centres						
400 Community, Education and Services						
500 Administration	70.00%	70.00%	50.00%			
600 Instructional and Pupil Support Services			50.00%			
700 Transportation of Pupils		15.00%				
800 Operations and Maintenance		15.00%				
TOTAL (must add to 100%)	100.00%	100.00%	100.00%	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.