				REPORT			
FRAME EXPENSES:		EXPENSES -	TRANSFERS =	FRAME EXPENSES	F.T.E. [ PUPILS	COST PER 2020/21	PUPIL 2019/20
FUNCTION 100							
ADMINISTRATION		1,668,856	0	1,668,856	1,387,0	1,203	1,135
ENGLISH LANGUAGE		9,887,366	77,715	9,809,651	1,367.0	7,176	6,228
RANÇAIS		0.007,000	,,,,,	0,000,007	0.0	7,170	0,220
RENCH IMMERSION		46,250	46,250	ů	0.0	ő	ő
OUAL TRACK		0	0	0	0.0	ő	ō
ENIOR YEARS TECHNOLOGY		64,927	Ö	64,927	20.0	3,246	8,559
OTAL FUNCTION 100		11,667,399	123,965	11,543,434	1,387.0	8,323	7,395
UNCTION 200							
DMINISTRATION/COORDINATION		215,170	0	215,170	1,387.0	155	116
LINICAL AND RELATED SERVICES		248,721	0	248,721	1,387.0	179	191
PECIAL PLACEMENT		0	0	0	0.0	0	C
EGULAR PLACEMENT		1,601,756	0	1,601,756	1,387.0	1,155	810
THER RESOURCE SERVICES		1,000,096	_	1,000,096	1,387.0	721	705
OUNSELLING & GUIDANCE		516,530	_	516,530	1,387.0	372	375
OTAL FUNCTION 200		3,582,273	0	3,582,273	1,387.0	2,583	2,197
JNCTION 500							
OARD OF TRUSTEES		120,350	300	120,350	1,387.0	87	103
ISTRUCTIONAL MGMT, & ADMIN.		225,296	0	225,296	1,387.0	162	154
JSINESS ADMIN. SERVICES		355,740	ō	355,740	1,387.0	256	229
ANAGEMENT INFORMATION SERVICES		48,253	-	48,253	1,387.0	35	15
OTAL FUNCTION 500		749,639	300	749,339	1,387.0	540	501
JNCTION 600							
URRICULUM CONSULTING/DEVELOPME	NT ADMIN	73,092	-	73,092	1,387.0	53	49
URRICULUM CONSULTING/DEVELOPME		116,632	-	116,632	1,387.0	84	112
DUCATIONAL MEDIA		186,071		186,071	1,387.0	134	112
ROFESSIONAL & STAFF DEVELOPMENT		25,469	_	25,469	1,387.0	18	62
THER		11,209	8,850	2,359	1,387.0	2	3
OTAL FUNCTION 600		412,473	8,850	403,623	1,387.0	291	339
JPIL/TEACHER RATIOS:	Г	REGULAR IN	STRUCTION	EDUC	ATOR		
	L	2020/21	2019/20		2019/20		
ROLMENT		1,387.0	1,455.5	1,387.0	1,455.5		
EACHERS		97,90	85,31	120,40	109.22		
ATIO		14.2	17.1	11.5	13.3		
VALYSIS OF TRANSPORTATION EXPENS	ES.	REGULAR	COST PER	COST PER		REGULAR	COST PER
DETOID OF THOMOS ORTHINOSE EXCENT	JEU.	TRANSPORT'N	TRANSPORTED	TOTAL KM	COST PER	AND OTHER	TOTAL KN
		PROGRAM 720	PUPIL		LOADED KM	(710, 720, 790)	(log book
	2020/21	1,404,149	1,623	735,93	1,213.61	1,573,699	824.79
	2019/20	1,345,505	1,341	2.72	4.41	1,634,297	2.88
OTAL OPERATING EXPENSE PER PUPIL:		TOTAL		CONSOLIDATED	- FUNCTIONS	= K-12	cos
THE OFERATING EXPENSE FER FORE.		EXPENSES	- TRANSFERS	EXPENSES	300, 400	EXPENSES	PER PUPIL
	2020/24	24 092 052			0	20.050.027	
	2020/21 2019/20	21,083,952 19,787,776	(133,115) (63,000)	20,950,837 19,724,776	0 (46,446)	20,950,837 19,678,330	15,105
N ADVIDEDEGANIEL DEDGET.			(133,115) (63,000)	20,950,837	(46,446)	19,678,330	15,105
NLARY/PERSONNEL REPORT:			(133,115)	20,950,837	(46,446)		15,105 13,520
		19,787,776 SALARIES	(133,115) (63,000) FUNCTION 100 PERSONNEL	20,950,837 19,724,776 AVERAGE	(46,446) SALARIES	19,678,330 FUNCTION 200 PERSONNEL	15,105 13,520 AVERAGI
20 EXECUTIVE, MG'L & SUPERVISORY		19,787,776 SALARIES 933,642	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85	20,950,837 19,724,776 AVERAGE 118,935	(46,446) SALARIES 153,299	19,678,330 FUNCTION 200 PERSONNEL 1.20	15,105 13,520 AVERAGI
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING		19,787,776 SALARIES 933,642 8,163,740	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90	20,950,837 19,724,776 AVERAGE 118,935 83,389	(46,446)  SALARIES  153,299 1,128,618	19,678,330 FUNCTION 200 PERSONNEL 1.20 11.55	15,105 13,520 AVERAGI 127,745 97,716
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER		19,787,776 SALARIES 933,642 8,163,740 173,295	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014	(46,446)  SALARIES  153,299 1,128,618 1,638,866	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50	15,105 13,520 AVERAGI 127,749 97,716 25,809
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILZ'D & SERVICE		19,787,776  SALARIES  933,642 8,163,740 173,295 0	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00	15,105 13,520 AVERAGI 127,749 97,716 25,809
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER		19,787,776 SALARIES 933,642 8,163,740 173,295	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014	(46,446)    SALARIES   153,299   1,126,618   1,638,866   0   0   48,558	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63.50 0.00 0.57	15,105 13,520 AVERAGI 127,745 97,716 25,805 ( 85,185
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECLIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 50 CLINICIAN		19,787,776  SALARIES  933,642 8,163,740 173,295 0	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00	15,105 13,520 AVERAGE 127,749 97,716 25,809 0 0 85,189 67,953
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 80 TECHNICAL, SPECLIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 80 CLINICIAN		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0,48,558 156,291 0	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00  0.57  2.30  0.00	15,105 13,520 AVERAGE 127,749 97,716 25,809 0 0 85,189 67,953
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECLIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 CLINICIAN		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0,48,558 156,291 0	19,678,330  FUNCTION 200 PERSONNEL  1.20 11.55 63.50 0.00 0.57 2.30	15,105 13,520 AVERAGE 127,749 97,716 25,809 0 85,185 67,953
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECLIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 80 CLINICIAN 80 INFORMATION TECHNOLOGY		19,787,776  SALARIES  933,642 8,163,740 0 316,677 141,603  SALARIES	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00 FUNCTION 500 PERSONNEL	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,558 156,291 0  SALARIES	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00  0.57  2.30  0.00  FUNCTION 600  PERSONNEL	15,105 13,520 AVERAGE 127,749 97,716 25,809 C 85,189 67,953 C
20 EXECUTIVE, MG'L & SUPERVISORY 10 INSTRUCTIONAL - TEACHING 10 INSTRUCTIONAL - OTHER 10 TECHNICAL, SPECILIZ'D & SERVICE 10 SECRETARIAL, CLERICAL & OTHER 10 CLINICIAN 10 INFORMATION TECHNOLOGY 10 EXECUTIVE, MG'L & SUPERVISORY		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,5558 156,291 0  SALARIES 68,566	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63.50 0.00 0.57 2.30 0.00  FUNCTION 600  PERSONNEL  0.50	15,105 13,520 AVERAGI 127,746 97,716 25,806 67,953 AVERAGI
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 50 CLINICIAN 50 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 50 INSTRUCTIONAL - TEACHING		19,787,776  SALARIES  933,642 8,163,740 0 316,677 141,603  SALARIES	(133,115) (63,000) FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00 FUNCTION 500 PERSONNEL	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,558 156,291 0  SALARIES  68,566 108,631	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63.50 0.00 0.57 2.30 0.00  PERSONNEL  0.50 1.40	15,105 13,520 AVERAGI 127,749 97,716 25,809 67,953 0 AVERAGI 137,132 77,594
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECLIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 CLINICIAN 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400	(133,115) (63,000)  FUNCTION 100  PERSONNEL  7.85 97.90 7.53 0.00 9.03 2.00  FUNCTION 500  PERSONNEL  1.90	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,558 156,291 0  SALARIES  68,566 108,631 133,561	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63,50 0.00 0.57 2.30 0.00  FUNCTION 600  PERSONNEL  0,50 1.40 5.00	15,105 13,520 AVERAGE 127,749 97,716 25,809 0 85,189 67,953 0 AVERAGE 137,132 77,594 26,712
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 CLINICIAN 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400	(133,115) (63,000) FUNCTION 100 PERSONNEL 7,85 97,90 7,53 0,00 9,03 2,00 FUNCTION 500 PERSONNEL 1,90	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,5558 156,291 0  SALARIES  68,566 108,631 133,561	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63.50 0.00 0.57 2.30 0.00  FUNCTION 600  PERSONNEL  0.50 1.40 5.00 0.00	15,105 13,520 AVERAGE 127,746 97,716 25,806 67,953 67,953 C
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 CLINICIAN 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER		19,787,776  SALARIES 933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400	(133,115) (63,000) FUNCTION 100 PERSONNEL 7,85 97,90 7,53 0,00 9,03 2,00 FUNCTION 500 PERSONNEL 1,90 0,00 2,80	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0,48,558 156,291 0  SALARIES  68,566 108,631 133,561 0	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55 63.50 0.00 0.57 2.30 0.00  FUNCTION 600  PERSONNEL  0.50 1.40 5.00 0.00 0.00	15,105 13,520 AVERAGI 127,749 97,716 25,809 67,953 0 AVERAGI 137,132 77,594 26,712
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 50 CLINICIAN 50 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 50 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400	(133,115) (63,000)  FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00  FUNCTION 500 PERSONNEL 1,90 0.00 2.80 0.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,558 156,291 0  SALARIES  68,566 108,631 133,561 0 0	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63.50 0.00 0.57 2.30 0.00  FUNCTION 600  PERSONNEL  0.50 1.40 5.00 0.00 0.00 0.00 0.00	15,105 13,520 AVERAGE 127,749 97,716 25,809 67,953 0 AVERAGE 137,132 77,594 26,712
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 50 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 CLINICIAN 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER		19,787,776  SALARIES  933,642 8,163,740 0 316,677 141,603  SALARIES 276,400 0 137,946 0	(133,115) (63,000)  FUNCTION 100  PERSONNEL  7.85 97.90 9.03 2.00  FUNCTION 500  PERSONNEL  1.90 0.00 2.80 0.00  FUNCTION 700	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0,48,558 156,291 0  SALARIES 68,566 108,631 133,561 0 0	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00  0.57  2.30  0.00  FUNCTION 600  PERSONNEL  0.50  1.40  5.00  0.00  0.00  0.00  0.00  0.00	15,105 13,520 AVERAGE 127,749 97,716 25,809 67,953 0 AVERAGE 137,132 77,594 26,712
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 ICLINICIAN 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - OTHER 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 INFORMATION TECHNOLOGY		19,787,776  SALARIES 933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400 0  SALARIES	(133,115) (63,000)  FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00  FUNCTION 500 PERSONNEL 1,90 0.00 2.80 0.00 PERSONNEL	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474 0 49,266 0	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,558 156,291 0  SALARIES  68,566 108,631 133,561 0 0 0 SALARIES	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55 63.50 0.00 0.57 2.30 0.00  FUNCTION 600  PERSONNEL  0.50 1.40 5.00 0.00 0.00 0.00 0.00 0.00 FUNCTION 800 0.00 0.00 0.00 0.00 0.00 PERSONNEL	15,105 13,520 AVERAGE 127,749 97,716 25,809 67,953 0 AVERAGE 137,132 77,594 26,712 0 0
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECLIZ'D & SERVICE 30 SECRETARIAL, CLERICAL & OTHER 30 ICLINICIAN 30 INFORMATION TECHNOLOGY 30 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 TECHNICAL, SPECLIZ'D & SERVICE 30 SECRETARIAL, CLERICAL & OTHER 30 INFORMATION TECHNOLOGY 30 INFORMATION TECHNOLOGY 30 SECRETARIAL, CLERICAL & OTHER 30 INFORMATION TECHNOLOGY		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400 0 137,946 0  SALARIES 80,935	(133,115) (63,000)  FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00  FUNCTION 500 PERSONNEL 1.90 0.00 2.80 0.00  FUNCTION 700 PERSONNEL 1.15	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474 49,266 0	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0,48,558 156,291 0  SALARIES 68,566 108,631 133,561 0 0	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00  0.57  2.30  0.00  FUNCTION 600  PERSONNEL  0.50  1.40  5.00  0.00  0.00  0.00  0.00  0.00	15,105 13,520 AVERAGE 127,749 97,716 25,809 67,953 0 AVERAGE 137,132 77,594 26,712 0 0
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 CLINICIAN 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 30 INSTRUCTIONAL - OTHER 30 TECHNICAL, SPECILIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 30 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - OTHER		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400  0 137,946 0  SALARIES 80,935 0	(133,115) (63,000)  FUNCTION 100  PERSONNEL  7.85 97.90 7.53 0.00 9.03 2.00  FUNCTION 500 PERSONNEL  1.90  0.00 2.80 0.00 PERSONNEL  1.155 0.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474 0 49,266 0 0 AVERAGE 70,378	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0 48,5558 156,291 0  SALARIES  68,566 108,631 133,561 0 0 0 SALARIES  SALARIES  14,381	19,678,330  FUNCTION 200  PERSONNEL  1.20 11.55 63.50 0.00 0.57 2.30 0.00  PERSONNEL  0.50 1.40 5.00 0.00 0.00 0.00 0.00 PERSONNEL  0.15  FUNCTION 800 PERSONNEL  0.15	15,105 13,520 AVERAGE 127,749 97,716 25,809 67,953 0 AVERAGE 137,132 77,594 26,712 0 0 0
20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 60 TECHNICAL, SPECLIZ'D & SERVICE 70 SECRETARIAL, CLERICAL & OTHER 80 CLINICIAN 90 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 30 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - TEACHING 50 INSTRUCTIONAL - OTHER 90 INFORMATION TECHNOLOGY  20 EXECUTIVE, MG'L & SUPERVISORY 90 INFORMATION TECHNOLOGY		19,787,776  SALARIES  933,642 8,163,740 173,295 0 316,677 141,603  SALARIES 276,400  137,946 0  SALARIES 80,935 0 797,273	(133,115) (63,000)  FUNCTION 100 PERSONNEL 7.85 97.90 7.53 0.00 9.03 2.00  FUNCTION 500 PERSONNEL 1,90 0.00 2.80 0.00 PERSONNEL 1.15 0.00 2.80 0.00	20,950,837 19,724,776 AVERAGE 118,935 83,389 23,014 0 35,069 70,802 AVERAGE 145,474 0 49,266 0 AVERAGE 70,378 0 27,492	(46,446)  SALARIES  153,299 1,128,618 1,638,866 0,48,558 156,291 0  SALARIES 68,566 108,631 133,561 0 0 SALARIES 14,381 1,057,906	19,678,330  FUNCTION 200  PERSONNEL  1.20  11.55  63.50  0.00  0.57  2.30  0.00  FUNCTION 600  PERSONNEL  0.50  1.40  5.00  0.00  0.00  0.00  PERSONNEL  0.50  1.40  5.00  0.00  0.00  0.00  0.00  0.00  PERSONNEL  0.15  24.93	15,105 13,520 AVERAGE 127,749 97,716 25,809 0 85,189 67,953 0 AVERAGE 137,132 77,594 26,712 0 0
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EVERGREEN SCHOOL DIVISION P.O. BOX 1200 GIMLI, MANITOBA ROC 1B0

### **AUDITED FINANCIAL STATEMENTS**

AND SUPPLEMENTARY INFORMATION

June 30, 2021

### 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	4
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	2
STATEMENT OF CASH FLOW	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



### 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, 2021 and June 30, 2020, 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, 2021 and June 30, 2020, 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.

(continues)

Independent Auditor's Report to the Chairperson and Trustees of Evergreen School Division (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

Chartered Professional Accountants 1515 One Lombard Place

1. 20, 2021

Winnipeg MB R3B 0X3

Craig & Ross

October 20, 2021

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.

Date

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 20, 2020 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2020/2021 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 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.

### 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 2020/2021 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 20, 2020 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 2020/2021 School Year. The enrolment information is prepared to provide information as required by the Public Schools Enrolment and Categorical Grants Reporting for the 2020/2021 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

Craig & Ross

October 20, 2021

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.

Date

Chairperson/



# EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2020

### **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.

	SPECIAL U	SPECIAL UNGRADED CLASSES							5	GRADE										
SCHOOL NAME	SE (Ages 4 to 13)	SS (14 and Older)	z	¥	-	2	ო	4	ro	<b>9</b>	7	89	G	£	=	12 TC EN	TOTAL	CODE 300	CODE 400	FILE TOTAL
Arborg Collegiate												N	27	28	31 2	26	112		0	112
Arborg Early/Middle Years School				8	23	24	27 2	55 %	23	20	56	56					212	5	0	225
Dr. George Johnson Middle School								•	40 4	46	54	14					181	ω	0	189
Gimli High School												ц	22	73 (	65 103	ဇာ	596		0	296
Riverton Collegiate												~	55	18	21 2	50	72	Ø	0	74
Riverton Early Middle Years School				15	72	15	15 1	13	15 1	5	16	17					130	7	0	137
Sigurbjorg Stefansson Early School				44	50	20	45 4	44									233	17	0	250
Winnipeg Beach School				5	13	23	13	15	17 1	6	9	20					151	5	0	166
SCHOOL DIVISION TOTAL				92	98 1	112 1	100	3 26	95	94 11	115 1	104 9	95 1	119 11	117 149	ത	1,387	62	0	1,449

EIS CERT - PART 2 OF 2 (2020/2021)

20/Oct/20 Page 2 of 3



EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2020

### **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.

FILE TOTAL

PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)



October 20, 2021

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, 2021 Consolidated Financial Statements

During the course of our audit of the consolidated financial statements for the year ended June 30, 2021, 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 20, 2021

2.0. Human Resources 2.A Foundations

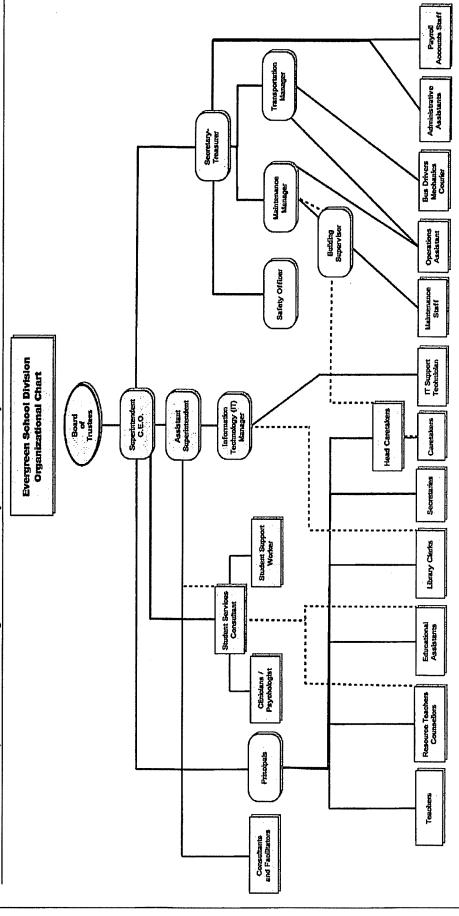


Administrative Procedure 2.A.45

Board Governance Policy Cross Reference: 1, 2, 3, 5, 12, 15, 16, 17 Legal Reference: Public Schools Act

Date Adopted: October 2004

Date Amended: February 2008; August 2010; January 2012; December 2012; August 2013; September 2014; November 2014; September 2015; August 2018; January 2019; January 2020



Evergreen School Division Manual of Administrative Procedures

Page 1 of 1

### **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 Levv.

### 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 (the "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.

### 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:

2022	\$26,164
2023	26,164
2024	14,654
2025	3,143
2026	1,572
	\$71,697

### 17. Contingent liability

During the year the Division entered into a contractual agreement, that in the event of an amalgamation or similar event occurring, the Division will be required to pay severance benefits in the amount of \$307,886 if mutually agreeable conditions cannot be met.

### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2021	2020
	Financial Assets		
	Cash and Bank	323,714	4,434,786
	Due from - Provincial Government	2,211,131	1,297,793
	- Federal Government	72,797	127,557
12	- Municipal Government	5,408,692	4,835,193
	- Other School Divisions	-	-
	- First Nations	212,000	202,500
	Accounts Receivable	142,686	52,901
	Accrued Investment Income	12	12
5	Portfolio Investments	15,000	15,000
		8,386,032	10,965,742
	Liabilities		
3	Overdraft	~	-
	Accounts Payable	714,250	800,217
	Accrued Liabilities	1,810,024	2,291,039
4	Employee Future Benefits	140,550	122,062
	Accrued Interest Payable	190,600	216,664
	Due to - Provincial Government	53,388	•
	- Federal Government	194,366	231,613
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	•	-
6	Deferred Revenue	29,558	189,137
8	Borrowings from the Provincial Government	11,721,304	12,421,313
9	Other Borrowings	1,349,662	1,400,000
7	School Generated Funds Liability	48,980	44,509
	,	16,252,682	17,716,554
	Net Assets (Debt)	(7,866,650)	(6,750,812)
	Non-Financial Assets		
10	Net Tangible Capital Assets (TCA Schedule)	21,897,258	19,538,809
	Inventories Prepaid Expenses	158,382	- 48,316
	. Topula Expolicio	22,055,640	19,587,125
11	Accumulated Surplus		
1.1	Accommission Surplus	14,188,990	12,836,313

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

otes	2021	2020
Revenue		
Provincial Government	15,306,712	14,699,579
Federal Government	102,286	53,203
12 Municipal Government - Property Tax	9,167,422	8,482,042
- Other	· · ·	
Other School Divisions	15,600	28,600
First Nations	98,000	160,000
Private Organizations and Individuals	132,096	170,026
Other Sources	56,535	31,466
School Generated Funds	123,076	307,107
Other Special Purpose Funds	15,699	23,942
	25,017,426	23,955,965
Expenses		
Regular Instruction	11,667,399	10,816,339
Student Support Services	3,582,273	3,197,958
Adult Learning Centres	-	-
Community Education and Services	٠-	46,446
Divisional Administration	749,639	730,144
Instructional and Other Support Services	412,473	502,145
Transportation of Pupils	1,580,797	1,635,973
Operations and Maintenance	2,716,663	2,515,861
3 Fiscal - Interest	628,230	604,300
- Other	340,899	320,296
Amortization	1,825,932	1,673,432
Other Capital Items	10,940	
School Generated Funds	121,200	274,802
Other Special Purpose Funds	9,817	12,572
	23,646,262	22,330,268
Current Year Surplus (Deficit) before Non-vested Sick Leave	1,371,164	1,625,697
4 Less: Non-vested Sick Leave Expense (Recovery)	18,487	(14,104
Net Current Year Surplus (Deficit)	1,352,677	1,639,801
Opening Accumulated Surplus	12,836,313	11,196,512
Adjustments: Tangible Cap. Assets and Accum. Amort.	12,000,010	11,130,312
Other than Tangible Cap. Assets	_	
Non-vested sick leave - prior years	-	
Opening Accumulated Surplus, as adjusted	12,836,313	11,196,512
Closing Accumulated Surplus	14,188,990	12,836,313
On a second state of the Cinemate Cinemate		

See accompanying notes to the Financial Statements

### CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2021

	2021	2020
Net Current Year Surplus (Deficit)	1,352,677	1,639,801
Amortization of Tangible Capital Assets	1,825,932	1,673,432
Acquisition of Tangible Capital Assets	(4,184,381)	(1,565,975)
(Gain) / Loss on Disposal of Tangible Capital Assets	(2,590)	(737)
Proceeds on Disposal of Tangible Capital Assets	2,590	5,692
	(2,358,449)	112,412
Inventories (Increase)/Decrease	-	-
Prepaid Expenses (Increase)/Decrease	(110,066)	102,041
	(110,066)	102,041
(Increase)/Decrease in Net Debt	(1,115,838)	1,854,254
Net Debt at Beginning of Year	(6,750,812)	(8,605,066)
Adjustments Other than Tangible Cap. Assets	-	-
	(6,750,812)	(8,605,066)
Net Assets (Debt) at End of Year	(7,866,650)	(6,750,812)

### CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2021

	2021	2020
Operating Transactions		
Net Current Year Surplus (Deficit)	1,352,677	1,639,801
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,825,932	1,673,432
(Gain)/Loss on Disposal of Tangible Capital Assets	(2,590)	(737)
Employee Future Benefits Increase/(Decrease)	18,488	(14,104
Due from Other Organizations (Increase)/Decrease	(1,441,577)	(186,912
Accounts Receivable & Accrued Income (Increase)/Decrease	(89,785)	7,399
Inventories and Prepaid Expenses - (Increase)/Decrease	(110,066)	102,041
Due to Other Organizations Increase/(Decrease)	16,141	231,613
Accounts Payable & Accrued Liabilities Increase/(Decrease)	(593,046)	450,532
Deferred Revenue Increase/(Decrease)	(159,579)	(377,102
School Generated Funds Liability Increase/(Decrease)	4,471	4,576
Adjustments Other than Tangible Cap. Assets		
Cash Provided by (Applied to) Operating Transactions	821,066	3,530,539
Capital Transactions		
Acquisition of Tangible Capital Assets	(4,184,381)	(1,565,975
Proceeds on Disposal of Tangible Capital Assets	2,590	5,692
Cash Provided by (Applied to) Capital Transactions	(4,181,791)	(1,560,283
Investing Transactions		
Portfolio Investments (Increase)/Decrease		
Cash Provided by (Applied to) Investing Transactions	<u> </u>	
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	(700,009)	910,584
Other Borrowings Increase/(Decrease)	(50,338)	1,400,000
Cash Provided by (Applied to) Financing Transactions	(750,347)	2,310,584
Cash and Bank / Overdraft (Increase)/Decrease	(4,111,072)	4,280,840
Cash and Bank (Overdraft) at Beginning of Year	4,434,786	153,946
Cash and Bank (Overdraft) at End of Year	323,714	4,434,786

### 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.

	Capitalization	
Asset Description	Threshold	Estimated Useful Life
	(\$)	(years)
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.

### 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.

### 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, 2021 is \$4,459,783,000 (June 30, 2020 - \$4,500,000).

### 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, 2021 is \$18,487 (2020 - \$(14,104)).

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, 2021 is \$358,714 (2020 - \$324,436).

### 5. Portfolio Investments

Portfolio investments consist of deposit certificates that mature within one year. Investment income earned during the year was \$419.

### 6. Deferred Revenue

Deferred revenue consists of:

	2021	2020
EPTC grants	\$ -	\$161,140
Other	29,558	27,997
	\$ 29,558	\$189,137

### 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 \$48,980 (2020 - \$44,509)

### 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 2021 to 2041. 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, 2021, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures is recorded in Due from the Provincial Government. The debenture principal and interest repayments in the next five years are:

	Principal	Interest	Total
2022	\$1,415,762	\$505,112	\$1,920,874
2023	1,270,240	429,642	1,699,882
2024	942,636	364,593	1,307,229
2025	953,547	320,549	1,274,096
2026	967,195	276,376	1,243,571
Thereafter	6,171,924	1,152,345	7,324,269
	\$11,721,304	\$3,048,617	\$14,769,921

### 9. Other Borrowings

Other borrowings are debts other than overdrafts or debentures and relate to 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 and matures on June 25, 2025. The loan is extendible for three additional five year terms. The principal and interest repayments in the next five years are:

	Principal	Interest	Total
2022	\$ 57,003	\$ 30,312	\$ 87,315
2023	58,323	28,992	87,315
2024	59,672	27,643	87,315
2025	61,053	26,262	87,315
2026	62,466	24,849	87,315
thereafter	1,051,145	179,777	1,230,922
	\$1,349,662	\$317,835	\$1,667,497

### 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	2021 Net Book Value	2020 Net Book Value
Tangible capital assets	\$49,505,234	\$27,607,976	\$21,897,258	\$19,538,809
	\$49,505,234	\$27,607,976	\$21,897,258	\$19,538,809

### 11. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

	2021	2020
Operating Fund		
Undesignated Surplus	\$ 1,654,286	\$ 1,230,260
Designated Surplus	101,737	1,060,325
Undesignated Surplus	\$ 1,756,023	\$ 2,168,522
Capital Fund		
Reserve Accounts	3,039,509	2,139,509
Equity in Tangible Capital Assets	9,063,495	8,206,077
• •	12,103,004	10,345,586
Special Purpose Fund		
School Generated Funds	248,613	246,738
Other Special Purpose Funds	81,350	75,467
	329,963	322,205
Total Accumulated Surplus	\$14,188,990	\$12,836,313

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.

### 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 2020 tax year and 57% from 2021 tax year. Below are the related revenue and receivable amounts:

\$9,167,422	\$8,482,042
\$5,408,692	\$4,835,193
	\$9,167,422 \$5,408,692

### 13. Interest Received and Paid

The Division received interest during the year of \$50,345 (2020 - \$31,182). Interest paid during the year was \$628,230 (2020 - \$604,300).

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

	2021	2020
Operating Fund		
Fiscal-short term loan interest and bank charges	\$ 33,809	\$ 22,614
Capital Fund		
Debenture debt interest	564,720	581,686
Other interest	29,701	-
	\$628,230	\$604,300
-	\$628,230	\$604,300

The accrual portion of debenture debt interest expense of \$190,600 (2020 - \$216,664) 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	Budget	Actual
	2021	2021	2020
Salaries	\$15,673,485	\$15,697,041	\$14,827,449
Employees' benefits and allowances	1,529,685	1,692,370	1,427,802
Services	1,712,735	2,020,548	1,957,134
Supplies, materials, and minor equipment	1,660,224	1,396,822	1,169,481
Interest	628,230	=	604,300
Bad debts	-	-	-
Payroll tax	340,899	330,000	320,296
Transfers	133,115	89,500	63,000
Amortization	1,825,932	-	1,673,432
Other capital items	10,940	-	-
School generated funds	121,200	-	274,802
Other special purpose funds	9,817	-	12,572
	\$23,646,262	\$21,226,281	\$22,330,268

### 15. Budget Figures and Non-Financial Information

The 2021 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: Attachment to Notes to the 2020/2021 Financial Statements

### TRUST FUNDS SCHEDULE For the Year Ended June 30, 2021

				Transfers or	
	Balance		Interest	Scholarships	Balance
Trust Fund Name	June 30, 2020	Contributions	Earned	Awarded	June 30, 2021
	\$	49	₩	\$	
	The state of the s			**************************************	
					***************************************
		A			
CARACACTURE TO THE STATE OF THE	Andridani	The state of the s	**************************************		
Totals	\$	\$	φ	φ	The control of the co

### ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2021

Operating Fund Accumulated Surplus (Deficit)	1,756,023
Equity in Tangible Capital Assets	9,063,495
Capital Reserve Accounts	3,039,509
School Generated Funds	248,613
Other Special Purpose Funds	81,350
Consolidated Accumulated Surplus	14,188,990
Operating Fund Accumulated Surplus Comprised of:	
Designated Surplus *	
Board Motion No. Description	Unexpended Amount
COVID-19 Savings	
School carryover by policy	101,737
	***************************************
	41333333
Total Designated Surplus	101,737
Undesignated Surplus (Deficit)	1,794,836
Operating Fund Accumulated Surplus (Deficit) Gross of Non-vested sick leave	1,896,573
Less: Non-vested sick leave to date	140,550
Operating Fund Accumulated Surplus (Deficit) Net of Non-vested sick leave	1,756,023
Operating Fund Accumulated Surplus as a % of Operating Expenses ** Over the 4% limit	9.0%

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

<sup>\*\*</sup> Gross of Non-vested sick leave.

### OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

·		2021	2020
Financial Assets			
Cash and Bank		-	4,083,084
Due from	- Provincial Government	2,020,531	1,081,129
	- Federal Government	72,797	127,557
	- Municipal Government	5,408,692	4,835,193
	- Other School Divisions	-	
	- First Nations	212,000	202,500
	- Other Funds	-	-
Accounts Receivable	e	142,686	52,901
Accrued Investment	t Income	· _	···
Portfolio Investment	ts	-	-
		7,856,706	10,382,364
Liabilities			
Overdraft	· ·	40,217	_
Accounts Payable		696,741	741,451
Accrued Liabilities		1,810,024	2,291,039
Employee Future B	enefits	140,550	122,062
Accrued Interest Pa		-	122,002
Due to	- Provincial Government	53,388	_
540 10	- Federal Government	194,366	231,613
	- Municipal Government	-	201,010
	- Other School Divisions	_	_
	- First Nations	_	
	- Capital Fund	3,294,221	4,686,856
Deferred Revenue	Suprior Fund	29,558	189,137
Other Borrowings		-	-
g-		6,259,065	8,262,158
Net Financial Assets (N	et Debt)	1,597,641	2,120,206
Non-Financial Assets			
Inventories		-	•
Prepaid Expenses		158,382	48,316
		158,382	48,316
Accumulated Surplus (	Deficit)	1,756,023	2,168,522

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

For the Year Ended June 30

	2021 Actual	2021 Budget	2020 Actual
Revenue		<b>g</b>	
Provincial Government - Core	13,348,029	12,531,767	12,729,277
Federal Government	102,286	12,551,767	
Municipal Government - Property Tax	9,167,422	8,770,114	53,203 8,482,042
- Other	5, 107,422 -	0,770,114	0,402,042
Other School Divisions	15,600	50,000	28,600
First Nations	98,000	130,000	160,000
Private Organizations and Individuals	132,096	62,600	170,026
Other Sources	53,945	1,800	30,729
0.1.3. 0.3.1.0.0	22,917,378	21,546,281	21,653,877
Expenses			
Regular Instruction	11,667,399	11,262,967	10,816,339
Student Support Services	3,582,273	3,617,475	3,197,958
Adult Learning Centres	-	-	-
Community Education and Services	-	70,800	46,446
Divisional Administration	749,639	767,474	730,144
Instructional and Other Support Services	412,473	613,455	502,145
Transportation of Pupils	1,580,797	1,788,870	1,635,973
Operations and Maintenance	2,716,663	2,775,240	2,515,861
Fiscal	374,708	330,000	342,910
	21,083,952	21,226,281	19,787,776
Current Year Surplus (Deficit) before Non-vested Sick Leave	1,833,426	320,000	1,866,101
Less: Non-vested Sick Leave Expense (Recovery)	18,487	***************************************	(14,104)
Current Year Surplus (Deficit) after Non-vested Sick Leave	1,814,939	320,000	1,880,205
Net Transfers from (to) Capital Fund	(2,227,438)	(320,000)	(357,758)
Transfers from Special Purpose Funds			-
Net Current Year Surplus (Deficit)	(412,499)	0	1,522,447
Opening Accumulated Surplus (Deficit)	2,168,522		646,075
Adjustments: Liabilty for Contaminated Sites			· -
			-
Non-vested sick leave - prior years	**		
Opening Accumulated Surplus (Deficit), as adjusted	2,168,522		646,075
Closing Accumulated Surplus (Deficit)	1,756,023		2,168,522

### OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2021

Base Support Instructional Support	2,697,608	
	2,697,608	
Additional Instructional Support for Small Schools	244.282	
Sparsity	244,282	
Curricular Materials	83,994	
Information Technology	86,795	
Library Services	128,792	
Student Services	457,790	
Counselling and Guidance	116,191	
Professional Development	54,596	
Physical Education	33,500	
Occupancy	842,175	4,745,7
Categorical Support		
Transportation	842,618	
Board and Room	-	
Special Needs: Coordinator/Clinician	148,389	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	57,284	
English as an Additional Language	21,350	
Indigenous Academic Achievement (including BSSIP)	128,000	
Indigenous and International Languages	-	
French Language Education	4,313	
Small Schools	50,758	
Enrolment Change Support	63,294	
Northern Allowance	-	
Early Childhood Development Initiative	17,510	
Literacy and Numeracy	111,992	
Education for Sustainable Development	5,600	2,137,7
Equalization		
Additional Equalization		
Adjustment for Days Closed		
Formula Guarantee		695,9
Other Program Support		,-
School Buildings Support: "D" Projects	60,000	
Technology Education Equipment Replacement	23,900	
Skills Strategy Equipment Enhancement		
Other Minor Capital Support	_	
Prior Year Support	-	
Finalization of Previous Year Support	<del>-</del>	
Curricular Materials	-	
School Buildings Support: "D" Projects	·	83,9
Technology Education Equipment		

### OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA (CONT'D)

For the Year Ended June 30, 2021

### Other Department of Education

Non-Resident	_	
Special Needs	-	
Institutional Programs		
Nursing Supports (URIS)	_	
Substitute Fees	_	
General Support Grant	287,142	
Education Property Tax Credit	2,511,141	
Tax Incentive Grant	1,501,499	
Early Years Enhancement Grant	90,000	
Community Schools	-	
Healthy Schools Initiative	8,067	
Learning to Age 18 Coordinator	20,000	
Other: COVID Support (Safe School Restart and Contingency)	1,193,471	
Personal Protective Equipment (PPE) Grant Transfer	39,773	
Shared service	18,338	
Other	15,268	
	10,200	
		5,684,699
		, ,
Other Provincial Government Departments (Not including GBE's)		
Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
1		
		0
Funding of Schools Program (previous page)		7,663,330
TOTAL PROVINCIAL GOVERNMENT REVENUE		13,348,029
		, , , , , , , , , , , , , , , , , , , ,

### 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	(مال باد ۸	-	
English as an Additional Language Other:		44 002	
Other:	Jordan's Principle	41,002 61,284	
	CAIF	01,204	
			102,28
Municipal Government			
Special Requirement	13,180,06		
Less: Education Property Tax Cred	dit (2,511,14	41)	
Less: Tax Incentive Grant Other:	(1,501,49	9,167,422	9,167,42
Other School Divisions			3, 107,42
Tuition Fees		-	
Transfer Fees		15,600	
Residual Fees		, <u> </u>	
Transportation of Pupils		-	
Other:		-	
			45.00
Tima Natau			15,60
First Nations Tuition Fees		98,000	
Transportation of Pupils		-	
Other:		_	
outer.			
			98,00
Private Organizations and Individuals (	Includes GRE's)	***************************************	90,00
Regular Tuition	morades ODE sy	-	
International Tuition		-	
Continuing Education		1,400	
Other Tuition:		•	
Food Service		-	
Government Business Enterprises	(GBE's)	-	
Other:	Staff	1,740	
	Other programs	42,465	
	Misc Transportation	4,012	
	Misc Maintenance	215	
	Misc Student Services	10,300	
	Misc	71,964	132,09
Other Sources			
Interest		50,345	
Donations	Donatel		
Other:	Rental	3,600	
			53,94
TAL NON-PROVINCIAL GOVERNMENT	PEVENIIE		9,569,34

### Evergreen School Division

# OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT For the Year Ended June 30

FUNCTION	100	200	300	400	500	900	700	800	006		
/						Instructional					
/		Student	Adult	Education		and Other		Operations		2021	2020
/	Regular	Support	Learning	and	Divisional	Support	Transportation	and			
OBJECT	Instruction	Services	Centres	Services	Administration	Services	of Pupils	Maintenance	Fiscal	TOTALS	TOTALS
Salaries	9,728,957	3,125,632	1	1	495,980	310,758	916,973	1,082,036		15,660,336	14,827,449
Employees Benefits and Allowances	787,872	345,635	1	ı	51,901	34,355	147,984	171,266		1,539,013	1,427,802
Services	334,286	86,743	-	1	191,004	25,645	137,749	940,714		1,716,141	1,957,134
Supplies, Materials and Minor Equipment	692,319	24,263	ı	•	10,454	32,865	378,091	522,647		1,660,639	1,169,481
Interest and Bank Charges									33,809	33,809	22.614
Bad Debt Expense								The state of the s	I	0	0
Transfers	123,965	1	E	3	300	8,850	1		(PAYROLL TAX) 340,899	474,014	383,296
TOTALS	11,667,399	3,582,273	0	0	749,639	412,473	1,580,797	2,716,663	374,708	21,083,952	19,787,776

19-Oct-21

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

Evergreen School Division

	10	SING	SINGLE TRACK SCHOOLS *	>STC	80	06	
REGULAR INSTRUCTION		20	50	70 TBENCH	YO V GE	SENIOR YEARS	
CODE OR IECT   PROGRAM	ADMINISTRATION	LANGUAGE	FRANCAIS	IMMERSION	SCHOOLS **	EDUCATION	TOTALS
SALA							
320 Executive. Managerial and Supervisory	933,642						933,642
330 Instructional - Teaching	0	8,102,620				61,120	8,163,740
350 Instructional - Other		173,295					173,295
360 Technical, Specialized and Service	0	0					0
370 Secretarial, Clerical and Other	316,677						316,677
390 Information Technology	141,603						141,603
Total Salaries	1,391,922	8,275,915	0	0	0	61,120	9,728,957
4XX EMPLOYEES BENEFITS AND ALLOWANCES	142,035	642,030				3,807	787,872
5-6XX SERVICES							
510 Professional, Technical and Specialized	0	26,123					26,123
520 Communications	39,297	1,054					40,351
540 Travel and Meetings	4,762	4,376					9,138
560 Tuition		0					0
570 Printing and Binding	0	0					0
580 Insurance and Bond Premiums	0	0					0
590 Maintenance and Repair Services	354	72,070					72,424
610 Rentals	0	18,983					18,983
630 Advertising	0	6,001					6,001
640 Dues and Fees	150	480					630
650 Professional and Staff Development	0						0
680 Information Technology Services	62,325	98,311					160,636
Total Services	106,888	227,398	0	0	0	0	334,286
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT			* 1				
710 Supplies	21,068	306,539					327,607
740 Curricular and Media Materials	0	196,961					64,961
760 Minor Equipment	0	246,886					246,886
780 Information Technology Equipment	6,943	45,922					52,865
Total Supplies, Materials and Minor Equipment	28,011	664,308	0	0	0	0	692,319
96X-99 TRANSFERS		1 100					
960 School Divisions		77,715		46,250			123,965
980 Organizations and Individuals	0	0					0
Total Transfers	0	77,715	0	46,250	0	0	123,965
TOTALS	1,668,856	9,887,366	0	46,250	0	64,927	11,667,399

1,558,855 | 9,887,355 | 0 | 45, 355 | 9,887,355 | 9,887,355 | 9,887,355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45, 355 | 45

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 200 For the Year Ended June 30, 2021

Evergreen School Division

			roi ille Teal Erided Julie 30, 2021	I JUNE SU, ZUZ I			
	10	30	40	50	09	70	
STUDENT SUPPORT SERVICES		CLINICAL AND					
	ADMINISTRATION	RELATED	SPECIAL	REGULAR	RESOURCE	COUNSELLING	
	/CO-ORDINATION	SERVICES	PLACEMENT	PLACEMENT	SERVICES	AND GUIDANCE	TOTALS
3XX SALARIES			,				
320 Executive, Managerial and Supervisory	153,299	0			0	0	153,299
330 Instructional - Teaching	0	0	0	0	694,334	434,284	1,128,618
350 Instructional - Other		32,415	0	1,355,343	212,099	39,009	1,638,866
360 Technical, Specialized and Service	0	0	0	0	0	0	0
370 Secretarial, Clerical and Other	48,558	0				0	48,558
380 Clinician		156,291				0	156,291
390 Information Technology	0	0					0
Total Salaries	201,857	188,706	0	1,355,343	906,433	473,293	3.125.632
4XX EMPLOYEES BENEFITS AND ALLOWANCES	6,991	15,773	0	196,792	89,841	36,238	345,635
5-6XX SERVICES							
510 Professional, Technical and Specialized	0	25,453	0	39,678	0	9/	65,207
520 Communications	1,053	1,010	0	0	0	375	2,438
540 Travel and Meetings	1,592	1,735	0	0	117	494	3,938
560 Tuition		Superior Control of the Control of t	0	0		0	0
570 Printing and Binding	0	0	0	0	0	0	0
580 Insurance and Bond Premiums	0	0	0	0	0	0	0
590 Maintenance and Repair Services	0	0	0	0	0	0	0
610 Rentals	1,844	0	0	0	0	0	1,844
630 Advertising	0	0	0	353	0	0	353
640 Dues and Fees	1,724	0	0	0	0	0	1,724
650 Professional and Staff Development	31	0				4,375	4,406
680 Information Technology Services	0	0	0	6,833	0	0	6,833
Total Services	6,244	28,198	0	46,864	117	5,320	86,743
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies		15,463	0	579	2,569	1,394	20,083
740 Curricular and Media Materials	0	581	0	222	1,136	285	2,224
760 Minor Equipment	0	0	0	1,563	0	0	1,563
780 Information Technology Equipment	0	0	0	393	0	0	393
Total Supplies, Materials and Minor Equipment	78	16,044	0	2,757	3,705	1,679	24,263
96X-99 TRANSFERS							
960 School Divisions			0	0			0
980 Organizations and Individuals	0	0	0	0			0
Total Transfers	0	0	0	0			0
TOTALS	215,170	248,721	0	1.601.756	1.000.096	516.530	3.582.273
			T	, , , , , , , , , , , , , , , , , , ,	1	1 - 1 - 1 - 1	- 1 1

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

Evergreen School Division

ADULT LEARNING CENTRES         ADMINISTRATION         20           CODE         OBJECT NPROGRAM         AND OTHER         TOTALS           320         CANS SALARIES         TOTALS         AND OTHER         TOTALS           320         Executive, Managerial and Supervisory         0         0         0           350         Instructional - Teaching         0         0         0           350         Instructional - Central and Other         0         0         0           350         Instructional - Central and Other         0         0         0           350         Information Technology         0         0         0           4XX EMPLOYEES Benefits         AXX EMPLOYEES Benefits         0         0           510         Professional Technology         0         0         0           510         Professional Technology         0         0         0         0           510         Professional and Meetings         0         0         0         0         0           520         Communications         0         0         0         0         0         0           520         Communications         0         0         0         0			50-00-00-00-00-00-00-00-00-00-00-00-00-0	
OBJECT / PROGRAM         AND OTHER         INSTRUCTION         TOTALS           SALANESE SALANES (Security Managerial and Supervisory)         Instructional - Teaching (Security Managerial and Supervisory)         Instructional - Teaching (Security Managerial and Service)         0         0           Becretarial Collection and Other (Information Technology (Security)         0         0         0           Total Salaries (SENKETIS AND ALLOWANCES)         0         0         0           Total Salaries (SENKETIS AND ALLOWANCES)         0         0         0           Total Salaries (SENKETIS AND ALLOWANCES)         0         0         0           Total Salaries (SERVICES)         0         0         0           Time (Services) (SERVICES)         0         0         0           Services and Bond Premiums         0         0         0           Services and Bond Premiums         0         0         0           Services and Bond Premiums         0         0         0           Services (Services) (Serv	ADULT LEARNING CENTRES	10 ADMINISTRATION	20	
and Supervisory  and Service  Cother  Cother  and Specialized  and Special		AND OTHER	INSTRUCTION	TOTALS
and Service  Other  Other  SanD ALLOWANCES  and Specialized  and Specializ				The state of the s
and Service    Other   O	320 Executive, Managerial and Supervisory			0
and Other ogy EFITS AND ALLOWANCES  ical and Specialized  ical and	330 Instructional - Teaching			0
2ed 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	350 Instructional - Other			0
2ed 2ed 3.0WANCES 2ed 3.0 0 0 3.0 0 0 3.0 EQUIPMENT 4.0 0 0 6.0 0	360 Technical, Specialized and Service			0
2ed 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	370 Secretarial, Clerical and Other			0
DVWANCES	390 Information Technology			0
DOWANCES         Sed         Control of the control of	Total Salaries	0	0	0
zed         6           O DR EQUIPMENT         0           For Equipment         0	4XX EMPLOYEES BENEFITS AND ALLOWANCES	7,1000000000000000000000000000000000000		0
2ed  DR EQUIPMENT  OR EQUIPMENT  OR Equipment  OR Equipment  OR Equipment  OR Equipment  OR OR  OR Equipment  OR OR  OR	5-6XX SERVICES			
DR EQUIPMENT         0         0           or Equipment         0         0           or Equipment         0         0           0         0         0           0         0         0           0         0         0	510 Professional, Technical and Specialized			0
DR EQUIPMENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	520 Communications			0
OR EQUIPMENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	530 Utility Services			0
DR EQUIPMENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	540 Travel and Meetings			0
OR EQUIPMENT         0         0           OR EQUIPMENT         0         0           Nor Equipment         0         0           0         0         0           0         0         0           0         0         0	560 Tuition	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0
DR EQUIPMENT         0         0           or Equipment         0         0           or Equipment         0         0           0         0         0	570 Printing and Binding			0
O DR EQUIPMENT         0         0           or Equipment         0         0           o 0         0         0           o 0         0         0           o 0         0         0	580 Insurance and Bond Premiums			0
O DR EQUIPMENT         0         0           or Equipment         0         0           o o o         0         0	590 Maintenance and Repair Services			0
OR EQUIPMENT         0         0           OR EQUIPMENT         0         0           Nor Equipment         0         0           0         0         0           0         0         0	610 Rentals			0
OR EQUIPMENT         0         0           OR EQUIPMENT         0         0           Nor Equipment         0         0           0         0         0           0         0         0           0         0         0	620 Property Taxes			0
OR EQUIPMENT 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	630 Advertising			0
OR EQUIPMENT         0         0           OR EQUIPMENT         0         0           Fequipment         0         0           O         0         0           O         0         0	640 Dues and Fees			0
and Media Materials and Minor Equipment bisions on an analysis and Individuals and Individuals and Minor Equipment bisions on and Individuals and Minor Equipment bisions on analysis and Minor Equipment bisions on analysis and Individuals bisions bisions bisions bisions and Individuals bisions	650 Professional and Staff Development			0
i, MATERIALS AND MINOR EQUIPMENT and Media Materials  fipment  T echnology Equipment  T echnology Equipment  T echnology Equipment  T echnology and minor Equipment  T echnology and minor Equipment  T echnology is an and minor Equipment  T echnology is an analysis and minor Equipmen	680 Information Technology Services			0
i, MATERIALS AND MINOR EQUIPMENT and Media Materials  fipment in Technology Equipment in Technology Eq	Total Services	0	0	0
and Media Materials  ipment  7 Technology Equipment  10 Technology Equipment  11 Technology Equipment  12 Technology Equipment  13 Technology Equipment  14 Technology Equipment  15 Technology Equipment  16 Technology Equipment  17 Technology Equipment  18 Technology Equipment  18 Technology Equipment  18 Technology Equipment  19 Technology Equipment  20 Technology Equipment  21 Technology Equipment  22 Technology Equipment  23 Technology Equipment  24 Technology Equipment  25 Technology Equipment  26 Technology Equipment  26 Technology Equipment  26 Technology Equipment  27 Technology Equipment  28 Technology Equipment  29 Technology Equipment  20 Technology Equi	7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
and Media Materials  ipment  1 Technology Equipment  1 Technology Equipment  1 Technology Equipment  1 Technology Equipment  2 Technology Equipment  3 Technology Equipment  4 Technology Equipment  5 Technology Equipment  6 Technology Equipment  7 Technology Equipment  8 Technology Equipment  9 Technology Equipment  1 Technology Equipment  9 Technology Equipment  1 Technology Equipment  9 Technology Equipment  1 Technology Equipment  2 Technology Equipment  2 Technology Equipment  2 Technology Equipment  3 Technology Equipment  4 Technology Equipment  4 Technology Equipment  5 Technology Equipment  6 Technology Equipment  6 Technology Equipment  7 Technology Equipment  8 Technology Equipment  9 Technology Equipment  1 Technology Equipment  2 Technology Equipment  2 Technology Equipment  2 Technology Equipment  2 Technology Equipment  3 Technology Equipment  4 Technology Equipment  4 Technology Equipment  4 Technology Equipment  5 Technology Equipment  6 Technology Equipment  6 Technology Equipment  7 Technology Equipment  8 Technology Equipment  9 Technology Equipment  9 Technology Equipment  1 Technology Equipment  1	710 Supplies			0
Ipment         1         Technology Equipment         0         0         0         0         0         Descriptions         0	740 Curricular and Media Materials			0
Technology Equipment         0         0           upplies, Materials and Minor Equipment         0         0           FERS         isions                     risions                               ons and Individuals         0         0           Insfers         0         0	760 Minor Equipment		and the Artist of the Control of the	0
upplies, Materials and Minor Equipment         0         0           FERS         6         6           risions         6         6           ons and Individuals         0         0           rinsfers         0         0	780 Information Technology Equipment			0
FERS         FERS           isjons                     ons and Individuals                     insfers         0           0         0	Total Supplies, Materials and Minor Equipment	0	0	0
isjons         isjons           ons and Individuals         0           insfers         0           0         0	96X-99 TRANSFERS			
ons and Individuals         0         0           insfers         0         0	960 School Divisions			0
Insfers 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	980 Organizations and Individuals			0
Insfers 0 0 0 0 Insters	999 Recharge			0
0	Total Transfers	0	0	0
	TOTALS	0	0	0

19-Oct-21

Evergreen School Division

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

	0.4	00	00	V V	
COMMUNITY EDUCATION AND SERVICES	CONTINUING	ENGLISH AS AN ADDITIONAL LANGUAGE	COMMUNITY SERVICES AND	PRE-KINDERGARTEN	
CODE OBJECT   PROGRAM	EDUCATION	FOR ADULTS	RECREATION	EDUCATION	TOTALS
3XX SALARIES	The state of the s		The state of the s		
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
380 Clinician					0
390 Information Technology					0
Total Salaries	0	0	0	0	0
4XX EMPLOYEES BENEFITS AND ALLOWANCES					0
5-6XX SERVICES				and the same of th	
510 Professional, Technical and Specialized					0
520 Communications					0
540 Travel and Meetings					0
570 Printing and Binding				- Company of the Comp	0
580 Insurance and Bond Premiums					0
590 Maintenance and Repair Services			AND THE PERSON NAMED IN COLUMN	A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	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		· ·		A CONTRACTOR OF THE CONTRACTOR	
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	The state of the s	1000			0
Total Transfers	0	0	0	0	0
TOTALS	0	0	0	0	0
The state of the s		William III III III III III III III III III I		The same of the sa	

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

Evergreen School Division

BOARD OF TRUSTEES		DOSINESS AND ADMINISTRATIVE SERVICES 73,737 137,946 211,683 36,418 34,018	INFORMATION	TOTALS 81,634 276,400 0 137,946 0 495,980 51,901
OBJECT / PROGRAM         TRUSTEES           SALARIES         Trustees Remuneration           Executive, Managerial and Supervisory         0           Evelucial, Specialized and Service         0           Secretarial, Clerical and Other         0           Information Technology         81,634           Total Salaries         81,634           Total Salaries         81,634           Total Salaries         81,634           Total Salaries         81,634           Professional, Technical and Specialized         0           Communications         3,918           Professional, Technical and Specialized         0           Communications         3,918           Professional and Meetings         0           Printing and Bond Premiums         0           Paintenance and Repair Services         29,417           Professional and Staff Development         1,350           Information Technology Services         29,417           Professional and Materials         0           Mornical and Media Materials         0           Julior Equipment         0           Information Technology Equipment         0           Onformation Technology Equipment         0           Onformation Te	ADMINISTRATION 34 0 0 0 0 0 34 202,66 777 12,90	73,737 137,946 211,683 36,418	SERVICES	137,946 137,946 1495,980 51,901
Princeration  Wanagerial and Supervisory Specialized and Service Clerical and Other Clerical and Other Clerical and Other Clerical and Other Sing BENEFITS AND ALLOWANCES S It, Technology It Technical and Specialized It Sinding Ind Bond Premiums Ind Bond Premiums It Sinding Ind Bond Premiums It Services It Shall Development I Technology Services Ind Media Materials Ind Media	202,66	73,737 137,946 211,683 36,418		81,634 276,400 0 137,946 0 495,980 51,901
emuneration Managerial and Supervisory Specialized and Service Clerical and Other Technology ES BENEFITS AND ALLOWANCES S I, Technical and Specialized Ations Meetings I Binding Ind Bond Premiums I Binding I Binding I Bond Premiums I Echnology Services I and Staff Development Technology Services I Binding I Technology Services I Echnology Services I Echnology Equipment Technology Equipment	202,66 202,66 12,90	73,737 137,946 211,683 36,418		81,634 276,400 0 137,946 0 495,980 51,901
Managerial and Supervisory Specialized and Service Clerical and Other Technology Iarlies Sions It Technical and Specialized It and Staff Development Technology Services It and Staff Development Technology Services In and Materials Ind Media Materials Ind Media Materials Ind Media Materials Ind Media Materials and Minor Equipment Technology Equipment	202,66 202,66 12,90	73,737 137,946 211,683 36,418		276,400 0 137,946 0 495,980 51,901
Specialized and Service Clerical and Other Technology laries SENEFITS AND ALLOWANCES SENEFITS AND ALLOWANCES SI BENEFITS AND ALLOWANCES SI BENEFITS AND ALLOWANCES SI ALT Technical and Specialized Sees I Binding Ind Bond Premiums I Binding Ind Bond Premiums I Echnology Services I and Repair Services I consider the property of	202.66 12.90	137,946 211,683 36,418 31,018		137,946 0 0 495,980 51,901
Clerical and Other Technology laries SS BENEFITS AND ALLOWANCES SS SENEFITS AND ALLOWANCES SS SENEFITS AND ALLOWANCES SI SENEFITS AND ALLOWANCES SI STATEMINES Technology Services I and Staff Development Technology Services I and Media Materials Ind Media Materials and Minor Equipment IERS	202,66	137,946 211,683 36,418 31,018		137,946 0 495,980 51,901
Technology laries SE BENEFITS AND ALLOWANCES S S S I, Technical and Specialized Affectings Ind Bond Premiums Inchnology Services Inchnology Services Inchnology Equipment Inchnology	202,66	211,683 36,418 31,018		495,980 51,901
laries  SS BENEFITS AND ALLOWANCES SS SIGNATION It, Technical and Specialized Itions Meetings Heinding	202,66	36,418		495,980 51,901
ES BENEFITS AND ALLOWANCES S S II, Technical and Specialized Itions Meetings Weetings I Binding I Binding I Binding I Binding I Binding I Bervices I Band Staff Development Technology Services I and Staff Development Technology Services I Binding I Technology Services I Band Staff Development Technology Services I Band Staff Development Technology Services I Band Staff Development Technology Equipment	12,90	36,418		51,901
S. It, Technical and Specialized Itions Meetings Meetings I Binding Ind Bond Premiums e and Repair Services e and Repair Services I and Staff Development Technology Services I and Staff Development Technology Services I and Media Materials Ind Media Materials Ind Media Materials I Technology Equipment		31 018		
II, Technical and Specialized Itions Meetings I Binding Ind Bond Premiums and Bond Premiums e and Repair Services e and Repair Services I and Staff Development Technology Services I and Staff Development Technology Services Ind Media Materials I Technology Equipment		31 018		
Meetings I Binding Ind Bond Premiums e and Repair Services e and Repair Services I and Staff Development Technology Services In and Staff Development Technology Services In and Materials Ind Media Media Materials Ind Media Media Materials Ind Media Materials Ind Media Media Materials Ind Media				31,018
Meetings I Binding Ind Bond Premiums I Band Repair Services e and Repair Services I and Staff Development Technology Services I and Staff Development Technology Services Ind Media Materials Ind Media Materials Ind Media Materials Indepties, Materials and Minor Equipment ERS Sions I Bions I Bernal Services I Bernal Services I Bernal Minor Equipment I ERS I Bernal Minor Equipment I ERS	353 652	4,342		5,347
I Binding Ind Bond Premiums e and Repair Services e and Repair Services ees  ees  ees  ees  and Staff Development It and Staff Development It chnology Services Indies Ind	3,918 6,000	353	n	10,271
nd Bond Premiums e and Repair Services ees  ees  ees  ees  til and Staff Development trechnology Services  NATERIALS AND MINOR EQUIPMENT nd Media Materials nment Technology Equipment pplies, Materials and Minor Equipment ERS sions	0 0	0	. 0	0
e and Repair Services  ees  ees I and Staff Development Technology Services NATERIALS AND MINOR EQUIPMENT Ind Media Materials Indent I Technology Equipment I Technology Equipment ERS I Staff Development I Technology Equipment ERS I Staff Development I Technology Equipment I	0 0	41,886	0	41,886
ees 29, il and Staff Development 1, Technology Services 35, MATERIALS AND MINOR EQUIPMENT 1, Technology Equipment 1, Technology Equipment 1, Technology Equipment 2, Materials and Minor Equipment 1, ERS 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	0	5,977	0	5,977
ees 29, and Staff Development 1, Technology Services 35, MATERIALS AND MINOR EQUIPMENT 35, ment Technology Equipment pplies, Materials and Minor Equipment ERS sions	0 0	5,597	0	2,597
ees 29, Il and Staff Development 1, Technology Services 1, MATERIALS AND MINOR EQUIPMENT 35, MATERIALS AND MINOR EQUIPMENT 1 Technology E	0 0	5,374	0	5,374
ment 1, ss 35, MINOR EQUIPMENT 35, nent d Minor Equipment	29,417 1,839	2,096	0	33,352
MINOR EQUIPMENT 35, minor Equipment	1,350 844	1,705	0	3,899
MINOR EQUIPMENT  Pent  d Minor Equipment	0 0	30	48,253	48,283
MINOR EQUIPMENT  Pent d Minor Equipment	35,038 9,335	98,378	48,253	191,004
nent d Minor Equipment		The second secon		
hent d Minor Equipment	801 392	5,653	0	6,846
pment and Minor Equipment	0	0		0
pment and Minor Equipment	0 0	3,293	0	3,293
and Minor Equipment	0	315	0	315
	801 392	9,261	0	10,454
	0	0		0
ons and maryladas	300	0		300
	0	0		0
Total Transfers 300	300	0		300
TOTALS 120,350	120,350 225,296	355,740	48,253	749,639

# OPERATING FUND - EXPENSE DETAIL: FUNCTION 600 For the Year Ended June 30, 2021

**Evergreen School Division** 

		THE STANDARD CONTRACTOR OF THE STANDARD CONTRACT				
INSTRUCTIONAL AND OTHER SUPPORT	05 CURRICULUM	10	20	30	80	
SERVICES	CONSULTING &	CORRICULUM	LIBRARY /	PROFESSIONAL AND STAFE		
CODE OBJECT \ PROGRAM	ADMINISTRATION	DEVELOPMENT	CENTRE	DEVELOPMENT	OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	995'89	0	0	0		68,566
330 Instructional - Teaching		107,187	0	1,444	0	108,631
350 Instructional - Other		0	133,561	0	0	133,561
360 Technical, Specialized and Service	0	0	0	0	0	0
370 Secretarial, Clerical and Other	0	0	0	0	0	0
390 Information Technology	0	0	0	0		0
Total Salaries	992'89	107,187	133,561	1,444	0	310,758
4XX EMPLOYEES BENEFITS AND ALLOWANCES	4,526	6,702	23,127	0	0	34,355
5-6XX SERVICES		. 6 8 10	and the same of th	and finish	-	
510 Professional, Technical and Specialized	0	0	0	0	0	0
520 Communications	0	708	0	0	0	708
540 Travel and Meetings	0	0	0		0	0
560 Tuition		-			0	0
570 Printing and Binding	0	0	0	0	0	0
580 Insurance and Bond Premiums	0	0	0		912	912
590 Maintenance and Repair Services	0	0	0	0	0	0
610 Rentals	0	0	0	0	0	0
630 Advertising	0	0	0	0	0	0
640 Dues and Fees	0	0	0	0	0	0
650 Professional and Staff Development	0	0	0	24,025	0	24,025
680 Information Technology Services	0	0	0	0	0	0
Total Services	0	708	0	24,025	912	25,645
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	0	2,035	1,550	0	1,447	5,032
740 Curricular and Media Materials	0	0	27,833	0	0	27,833
760 Minor Equipment	0	0	0	0	0	0
780 Information Technology Equipment	0	0	0	0	0	0
Total Supplies, Materials and Minor Equipment	0	2,035	29,383	0	1,447	32,865
96X-99 TRANSFERS						
960 School Divisions					0	0
980 Organizations and Individuals					8,850	8,850
Total Transfers					8,850	8,850
TOTALS	73,092	116,632	186,071	25,469	11,209	412,473
					Anna transfer of the second se	

Evergreen School Division

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 700 For the Year Ended June 30, 2021

19-Oct-21

TRANSPORTATION OF PUPILS	10	20	70 ALLOWANCES	80 BOARDING OF	90 FIELD TRIPS	
CODE OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	TRANSPORTATION	DORMITORIES	OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	80,935			0		80,935
350 Instructional - Other		0		0	0	0
360 Technical, Specialized and Service	0	797,273		0	0	797,273
370 Secretarial, Clerical and Other	38,765	0		0	0	38,765
390 Information Technology	0					0
Total Salaries	119,700	797,273		0	0	916,973
4XX EMPLOYEES BENEFITS AND ALLOWANCES	29,466	118,518		0	0	147,984
5-6XX SERVICES						
510 Professional, Technical and Specialized	0	2,993	0	0	0	2,993
520 Communications	358	521	0	0	0	879
540 Travel and Meetings	1,361	3,438	0	0	0	4,799
550 Transportation of Pupils		0	7,098	0	0	7,098
570 Printing and Binding	0	0				0
580 Insurance and Bond Premiums	1,689	61,081		0	0	62,770
590 Maintenance and Repair Services	352	22,210		0	0	22,562
610 Rentals	1,844	0		0	0	1,844
630 Advertising	485	1,278	0	0	0	1,763
640 Dues and Fees	518	0				518
650 Professional and Staff Development	0	3,738	Million and the state of the st	0	0	3,738
680 Information Technology Services	8,850	19,935		0	0	28,785
Total Services	15,457	115,194	7,098	0	0	137,749
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	4,456	371,202		0	0	375,658
740 Curricular and Media Materials	0	0		0	0	0
760 Minor Equipment	0	230		0	0	230
780 Information Technology Equipment	471	1,732		0	0	2,203
Total Supplies, Materials and Minor Equipment	4,927	373,164		0	0	378,091
96X-99 TRANSFERS						
960 School Divisions		0	0			0
980 Organizations and Individuals		0	0	0	0	0
999 Recharge	0	0	0	0	0	0
Total Transfers	0	0	0	0	0	0
TOTALS	169,550	1,404,149	7,098	0	0	1,580,797

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

19-Oct-21

(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	10	20	50	70	80	
OPERATIONS AND MAINTENANCE		SCHOOL RUIL DINGS	SCHOOL BUILDINGS	а ц Т.Е.		
	ADMINISTRATION	MAINTENANCE	REPLACEMENTS	BUILDINGS	GROUNDS	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	14,381					14.381
360 Technical, Specialized and Service	0	1,031,894	0	26.012	0	1.057.906
370 Secretarial, Clerical and Other	9,749	0	0	0	0	9.749
390 Information Technology	0	0	0			0
Total Salaries	24,130	1,031,894	0	26.012	0	1.082.036
4XX EMPLOYEES BENEFITS AND ALLOWANCES	4,335	162,658	0	4,273	0	171,266
5-6XX SERVICES						
510 Professional, Technical and Specialized	0	47,077	0	0	0	47.077
520 Communications	369	3,924	0	0	0	4,293
530 Utility Services		379,666		82,194	0	461,860
540 Travel and Meetings	2,794	564	0	0	0	3.358
570 Printing and Binding	0					0
580 Insurance and Bond Premiums	0	142,578	0	0	0	142.578
590 Maintenance and Repair Services	3,054	130,158	44,170	1,527	48,148	227,057
610 Rentals	1,844	1,520	0	0	0	3,364
620 Property Taxes		29,246	0	16,827	0	46,073
630 Advertising	0	1,428	0	0	0	1,428
640 Dues and Fees	518	518		0	-	1.036
650 Professional and Staff Development	0	389		0		389
680 Information Technology Services	2,201	0	0	0		2,201
Total Services	10,780	737,068	44,170	100,548	48,148	940,714
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	1,520	412,998	61,614	15,322	0	491,454
740 Curricular and Media Materials	0	0	0	0	0	0
760 Minor Equipment	0	31,163	0	0	0	31.163
780 Information Technology Equipment	0	30	0	0		30
Total Supplies, Materials and Minor Equipment	1,520	444,191	61,614	15,322	0	522,647
96X-99 TRANSFERS					1.71	
999 Recharge			The second secon		The state of the s	0
TOTALS	40,765	2,375,811	105,784	146,155	48,148	2,716,663

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

For the Year Ended June 30, 2021

Transfers To Capital Fund		
Category "D" School Buildings	-	
Bus Reserve	900,000	
Bus Purchases	261,007	
Other Vehicles	72,328	
Furniture/Fixtures & Equipment	98,685	
Computer Hardware & Software	574,047	
Assets Under Construction	2,391	
Other:		
Music learning space	318,980	
	· ·	
	vvvinue	
	<del></del>	
	<del></del>	
	and a second	
	-	
	1	2,227,438
Less: Transfers From Capital Fund		
	-	
	ALADAM .	
		0
Net Transfers To (From) Capital Fund	_	2,227,438

### CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

		2021	2020
Financial Assets			
Cash and Bank			-
Due from	- Provincial Government	190,600	216,664
	- Federal Government	•	
	- Municipal Government	-	_
	- First Nations	-	-
	- Other Funds	3,294,221	4,686,856
Accounts Receiv	vable	-	-
Accrued Investm	nent Income	-	-
Portfolio Investm	nents	<u> </u>	w
		3,484,821	4,903,520
Liabilities			
Overdraft		-	<b></b>
Accounts Payab	le	17,509	58,766
Accrued Liabilitie	es	-	-
Accrued Interest	Payable	190,600	216,664
Due to	- Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- First Nations	-	-
	- Operating Fund	-	-
Deferred Revent	ue	-	-
Borrowings from	the Provincial Government	11,721,304	12,421,313
Other Borrowing	s	1,349,662	1,400,000
		13,279,075	14,096,743
Net Assets (Debt)		(9,794,254)	(9,193,223)
Non-Financial Asset	s		
Net Tangible Ca	pital Assets	21,897,258	19,538,809
Accumulated Surplu	s / Equity *	12,103,004	10,345,586
* Comprised of:			300000000000000000000000000000000000000
Reserve Accoun	ts	3,039,509	2,139,509
Equity in Tangib	le Capital Assets	9,063,495	8,206,077
		12,103,004	10,345,586

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

For the Year Ended June 30

	2021	2020
Revenue		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,393,963	1,388,616
- Interest	564,720	581,686
Federal Government	-	-
Municipal Government	**	-
Other Sources:		
Investment Income	~	-
Donations	•	
MB Hydro grant	•	
Gain / (Loss) on Disposal of Capital Assets	2,590	737
Gain on receipt of Modular classroom	_	-
		- 4 074 020
Expenses	1,961,273	1,971,039
	•	
Amortization	1,825,932	1,673,432
Interest on Borrowings from the Provincial Government	564,720	581,686
Other Interest	29,701	-
Other Capital Items	<u>10,940</u> 2,431,293	2,255,118
Current Year Surplus / (Deficit)	(470,020)	(284,079)
Net Transfers from (to) Operating Fund	2,227,438	357,758
Transfers from Special Purpose Fund	-,	-
Net Current Year Surplus (Deficit)	1,757,418	73,679
Opening Accumulated Surplus / Equity	10,345,586	10,271,907
Adjustments:	-	-
Opening Accumulated Surplus / Equity as adjusted	10,345,586	10,271,907
Closing Accumulated Surplus / Equity	12,103,004	10,345,586

### SCHEDULE OF TANGIBLE CAPITAL ASSETS at June 30, 2021

Evergreen School Division

	Buildings an	Buildings and Leasehold			Furniture /	Computer	-		Assets	2021	2020
	Improv	Improvements	School	Other	Fixtures &	Hardware &		Land	Under	TOTALS	TOTALS
	School	Non-School	Buses	Vehicles	Equipment	Software *	Land	Improvements	Construction		
Tangible Capital Asset Cost											
Opening Cost, as previously reported	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
Adjustments	1	ı	ı	1	ı	1	1	1	1	** And Might have did of the control	A communication of the communi
Opening Cost adjusted	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
Add:									TAICEMENT AND ALCOHOLOGICA AND AND AND AND AND AND AND AND AND AN	Annial designation of the first of the control of the first of the control of the first of the control of the c	
Additions during the year	4,015,809	•	261,006	72,328	98,685	574,047	1	*	(837,494)	4,184,381	1,565,975
Less: Disposals and write downs	1	1	90,308	š	1	ı	ı		ı	90,308	454,590
Closing Cost	37,712,238	1,626,928	4,247,636	302,562	1,557,514	2,990,432	256,678	557,119	254,127	49,505,234	45,411,161
Accumulated Amortization											
Opening, as previously reported	19,942,634	805,247	2,500,537	172,819	964,315	1,192,141		294,659		25,872,352	24,648,555
Adjustments	r	-	-		1	1		1		1	1
Opening adjusted	19,942,634	805,247	2,500,537	172,819	964,315	1,192,141		294,659		25,872,352	24,648,555
Add: Current period Amortization	971,816	53,026	287,994	28,535	127,082	311,199		46,280		1,825,932	1,673,432
Less: Accumulated Amortization on Disposals and Writedowns	'	1	90.308	•	I	•	A CONTRACTOR OF THE CONTRACTOR	•		90.308	449 635
Closing Accumulated Amortization	20,914,450	858,273	2,698,223	201,354	1,091,397	1,503,340		340,939		27,607,976	25,872,352
Net Tangible Capital Asset	16,797,788	768,655	1,549,413	101,208	466,117	1,487,092	256,678	216,180	254,127	21,897,258	19,538,809
Proceeds from Disposal of Capital Assets	-	-	2,590	1	•	\$				2,590	5,692

\* Includes network infrastructure.

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

Evergreen School Division

			Continuina Educ	Division-wide	Network		
J. T.	Fund Name >	Buses	Bldg	Accessibility	Inf./Admin	Music Learning	Sub-Totals
			Upgrade/Replace	Plan	Software	obace	
Opening Balance, July 1, 2020		340,500	26,439	400,000		350,000	1,116,939
Additions: (Provide a description of each transaction)							
MARIA BARA BARA BARA BARA BARA BARA BARA		000'006					000'006
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		111111111111111111111111111111111111111			1,211,261,7,311,111,7,7,711,111,111,111,111,111,		1
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			contract the state of the state	of provident propriess and the state of the	THE		
							•
Total Additions		000'006	E.	•	1	_	000'006
Withdrawals: (Provide a description of each transaction)							
							1
							3
						-	
							•
							•
							1
							•
							-
Total Withdrawals			-	-		ı	1
Closing Balance, June 30, 2021		1,240,500	26.439	400.000	•	350,000	2.016.939

Evergreen School Division

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

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, 2020	•	400,000	172,570	150,000	300,000	2,139,509
Additions: (Provide a description of each transaction)						
		STEEDOOL A DOOL WOOD AND STOOM	- THE PROPERTY OF THE PROPERTY		r ocuseemanten tentenen trassecon hococondina and p. e.	000'006
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	***************************************					1
						4 Vilandrich Ernederlandschammen einem eine eine einem einem erne eine
		***************************************				<b>5</b>
Total Additions	•		1	-	•	000.006
Withdrawals: (Provide a description of each transaction)						
						1
						1
	tel fire from the fire terms of the fire terms o	***************************************				1 1
		- AND THE RESIDENCE OF THE PROPERTY OF THE PRO	e i klanilalade ildamonalandom na la masasasan mar manna na marasan		C TOO COLOR OF THE REAL PROPERTY OF THE PROPER	1
Total Withdrawals	•	-	1	-	-	1
Closing Balance, June 30, 2021	1	400,000	172,570	150,000	300,000	3,039,509

### SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2021	2020
Financial Assets		
Cash and Bank	363,931	351,702
GST Receivable	-	-
Accrued Investment Income	12	12
Portfolio Investments	15,000	15,000
	378,943	366,714
Liabilities		
School Generated Funds Liability	48,980	44,509
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue		-
	48,980	44,509
Accumulated Surplus *	329,963	322,205
* Comprised of:	•	
School Generated Funds Accumulated Surplus	248,613	246,738
Other Funds Accumulated Surplus	81,350	75,467
Accumulated Surplus *	329,963	322,205

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

For the Year Ended June 30

	2021	2020
Revenue		
School Generated Funds	123,076	307,107
Other Funds	15,699	23,942
		-
	138,775	331,049
Expenses		
School Generated Funds	121,200	274,802
Other Funds	9,817	12,572
	131,017	287,374
Current Year Surplus (Deficit)	7,758	43,675
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund		
Net Current Year Surplus (Deficit)	7,758	43,675
Opening Accumulated Surplus	322,205	278,530
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	322,205	278,530
Closing Accumulated Surplus	329,963	322,205

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

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2020
REGULAR INSTRUCTION	
English Language - Single Track	1,367.0
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 1,387.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	865
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,908
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,908
LOADED KILOMETERS (For the period ended June 30)	1,157

Evergreen School Division

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2020/21 Fiscal Year

CODE         OBJECT \ FUNCTION         100           320 Executive, Managerial, & Supervisory         7.85           330 Instructional - Teaching         97.90           350 Instructional - Other         7.53           360 Technical, Specialized And Service         7.53	200		FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	
		300	400	200	900	200	800	TOTALS
ing ed And Service	1.20			1.90	0.50	1.15	0.15	12.75
ed And Service	11.55				1.40			110.85
360 Technical Specialized And Service	63.50				5.00			76.03
						29.00	24.93	53.93
370 Secretarial, Clerical And Other 9.03	0.57			2.80		1.29	0.29	13.98
380 Clinician	2.30							2.30
390 Information Technology 2.00		-						2.00
TOTALS (excluding Trustees) 124.31	79.12	00:00	0.00	4.70	6.90	31.44	25.37	271.84

Su	lans where possible)
cted Cliniciar	private clinic

8.00	
TEES	

### CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration (	Costs				
Divisional Adm	ninistration, Function 500			749,639	
Less: Liability				41,886	
	stration portion of self-funded expenses (see below) e election costs			0 *	
Hustee	s electron costs			707,753 (A	
				707,755 (A	,
Expense Base					
Total Operating				21,083,952	
Plus: Transfe	ers to Capital earning Centres, Function 300			2,227,438 0	
				23,311,390 (B	١
				20,011,000 (D	,
Percentage (A) /	(B)			3.04%	
% increase in 20	20/21 Special Requirement			2.00% Lin	ni
Maximum Allow	able Percentage			3.47%	
	Special Requirement Limit	Met	Exceeded	3	
	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 Northern Division	3.47% 4.25%	3.36% 4.25%		
	PROTEIN DIVISION  Millian beriffen in	4.23 /6	4.2376		
	If FTE enrolment is between 1,000 and 5,000: 2% Special Requirement limit met - To a maximum of 3,53% 2% Special Requirement limit exceeded - To a maximum of		olment) x 0.0001475% olment) x 0.0001425%		
Self-Funded Exp	penses (fully offset by incremental revenues):				
International	Student Programs				
Expenses (1)					
Instruct	lional			-	
Admini	stration (deducted above)			_ *	
Other:					
		TO CONTRACT OF THE PARTY OF THE			
				0	
Associated Re	venue (2)			-	
Self-Administ	tered Pension Plans				
Expenses (1)					
	stration (deducted above)			_ *	
Other:	,			-	
				_	
		and the same of th			
				0	
Associated Re	Nenue (2)				
nosociated Re	·renige			· · · · · · · · · · · · · · · · · · ·	
(1) Incremental	costs of the program.				
	from international students or the pension plan administration fee.				

Evergreen School Division : 2020/2021 Financial Statements

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

CATEGORICAL SUPPORT (From Appendix A)	Function/ Program	<u>Amount</u>
Special needs: Coordinator/clinician	210-260	148,389
Special needs level 2	210-260	359,100
Special needs level 3		
	210-260	327,515
Indigenous Academic Achievement	Unallocated	128,000
Early Childhood Development Initiative	Unallocated	17,510
Literacy and Numeracy	Unallocated	111,992
Small Schools	Unallocated	50,758
		***************************************
Total allocable Categorical Support (carried to Allow Input): \$1,143,264		1,143,264.00
(		.,. 10,20 1100
OTHER PROGRAM SUPPORT	Function/ Program	<u>Amount</u>
School Building Support "D" Projects	800	60,000
Technology Education Equipment Replacement	Unallocated	23,900
Teermore y Education Equipment (replacement	- Orianocated	25,500
		***************************************
Total Other Program Support: \$83,900		83,900.00
Total Other Program Support: \$83,900		83,900.00
Total Other Program Support: \$83,900  OTHER PROVINCIAL GOVERNMENT REVENUE	Function/ Program	83,900.00 <u>Amount</u>
OTHER PROVINCIAL GOVERNMENT REVENUE	Program	Amount
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant	<u>Program</u> Unallocated	<u>Amount</u>
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant Healthy School Initiative	Program  Unallocated Unallocated	90,000 8,067
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant Healthy School Initiative Learning to Age 18 Coordinator	Unallocated Unallocated Unallocated Unallocated	90,000 8,067 20,000
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant Healthy School Initiative	Program  Unallocated Unallocated	90,000 8,067 20,000
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant Healthy School Initiative Learning to Age 18 Coordinator Covid Support	Unallocated Unallocated Unallocated Unallocated Unallocated	90,000 8,067 20,000 1,193,471
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant Healthy School Initiative Learning to Age 18 Coordinator Covid Support Personal Protective Equipment Grant Transfer	Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated	90,000 8,067 20,000 1,193,471 39,773
Early Years Enhancement Grant Healthy School Initiative Learning to Age 18 Coordinator Covid Support Personal Protective Equipment Grant Transfer Shared Service	Program  Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated 210-260	90,000 8,067 20,000 1,193,471 39,773 18,338
OTHER PROVINCIAL GOVERNMENT REVENUE  Early Years Enhancement Grant Healthy School Initiative Learning to Age 18 Coordinator Covid Support Personal Protective Equipment Grant Transfer	Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated	90,000 8,067 20,000 1,193,471 39,773
Early Years Enhancement Grant Healthy School Initiative Learning to Age 18 Coordinator Covid Support Personal Protective Equipment Grant Transfer Shared Service	Program  Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated Unallocated 210-260	90,000 8,067 20,000 1,193,471 39,773 18,338
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1,384,917.00

Total Allocable: \$1,384,917

Evergreen School Division: 2020/2021 Financial Statements

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

NON-PROVINCIAL SOURCES - OTHER	<u>Function/</u> <u>Program</u>	<u>Amount</u>
Jordan's Principle	Unallocated	41,002
CAIF	800	61,284
Other	Unallocated	130,696
Rental	Unallocated	3,600
***************************************		
	***************************************	
	***************************************	
Total Non-Provincial Sources - Other: \$236,582		236,582.00
TUITION, TRANSFER AND RESIDUAL FEES	Function/ Program	<u>Amount</u>
Other School Divisions	Unallocated	15,600
First Nations	Unallocated	98,000
Continuing Education	Unallocated	1,400
	• • • • • • • • • • • • • • • • • • •	h
Total Tuition, Transfer and Residual Fees: \$115,000		115,000.00

## CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES				7				
				REDUC	REDUCTIONS TO EX	EXPENSES		
					OTHER	NON-PROVINCIAL SOURCES	IAL SOURCES	
		ADJUSTMENTS		OTHER	PROVINCIAL	,NOITION,		
		ဥ	CATEGORICAL	PROGRAM	GOVERNMENT	TRANSFER AND		
FUNCTION / PROGRAM	TOTAL	EXPENSES	SUPPORT	SUPPORT	REVENUE		OTHER	ALLOWABLE
	EXPENSES	4) >>>>	<<<< (from Appendix A) >>>>	<b>***</b>	>>>>	< < < < (from Appendix B) > > > >	<<<<(	EXPENSES
210 - 260 Student Support Services	3,065,743	0	835,004	0	18,338	0	0	2,212,401
270 Counselling and Guidance	516,530	0	0	0	0 .	0	0	516,530
300 Adult Learning Centres	0				0	0	0	
400 Community Education and Services	0		0	0	0	0	0	
620 Library / Media Centre	186,071	0	0	0	0	0	0	186,071
630 Professional and Staff Development	25,469	0	0	0	0	0	0	25,469
800 Operations and Maintenance	2,716,663	0	0	000'09	0	0	61,284	2,595,379
ALLOCATED ADJUSTMENTS/REDUCTIONS		0	835,004	000'09	18,338	0	61,284	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,302,719	23,900	1,653,721	115,000	175,298	(4)
TOTALS	6,510,476	0	2,137,723	83,900	1,672,059	115,000	236,582	5,535,850
OTHER FUNCTION/PROGRAMS EXPENSES	14,573,476	☐ OPEN OR CLOSE DETAIL	III					
TOTAL EXPENSES	21,083,952							
CALCULATION OF UNSUPPORTED EXPENSES								
OTHER FUNCTION/PROGRAMS EXPENSES	14,573,476							
TOTAL ALLOWABLE EXPENSES	5,535,850							
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1	(3,270,638)	OPEN OR CLOSE DETAIL	닠					
Base Support (from page 8)	(4,745,723)							
Formula Guarantee (from page 8)	(695,984)							
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	287,994							
TOTAL UNSUPPORTED EXPENSES	11,684,975							

Evergreen School Division: 2020/2021 Financial Statements

19-Oct-21 APPENDIX A

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

							<del></del> 1						
		148,389 686,615 128,000 111,992	50,758	0 17,510	1,143,264	994,459		'D" EXPENSES:	105,784	0   1	) 105,784	(D) 105,784	ing this section.
ED	148,389 368,639 18,338 350,301		50,758 70,000		d to Allow Input)	.30)		BUILDING SUPPORT	placements	ies (net) " Support	<b>(2)</b>	Grant. Enter an (C. )	s Guide when complet
CALEGORICAL SUPPORT TO BE ALLOCATED	Special Needs: Coordinator/Clinician (A) Maximum Support (B) Eligible Expenses (C) Less related revenues (D) Allowable Expenses (B) - (C)	Eligible Support (lesser of A or D) Special Needs: Level 2 and 3 Indigenous Academic Achievement Literacy and Numeracy	Small Schools (A) Maximum Support (B) Program Expenses Eligible Support (lesser of A or B)	Board and Room (A) Maximum Support (B) Program Expenses Eligible Support (lesser of A or B) Early Childhood Development	Total allocable Categorical Support (carried to Allow Input)	Non-allocable Categorical Support Total Categorical Support (carried to page 30)		CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:	22	PLUS: Capitalized Section 'D' Expenses (net) Grounds LESS: Related revenue other than "D" Support	Allowable Section "D" Expenses < OR >	Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above. (cannot be more than amount on line "C")	Refer to page 2 of the Allowable Expenses Guide when completing this section.
	000	0					0	0			60,000 23,900	000	83,900
Amount									se and loan				
Function/ Program	008 008 008								other capitalized items, lease and loan		Enhancement		
ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Capitalized Energy Mgmt. Systems Costs (add) (1), (2) Capitalized Section "D" School Bidgs. Costs (add) (1) Transfers from Capital Fund (deduct) Leased Non-School Space (deduct)	Transfers from Special Purpose Fund (deduct) Other Capitalized Hems (specify Item and Function/Program) (2)					Total Adjustments to Expenses	(1) Net of all related revenues.	(2) For capitalized energy management systems costs and other capi payments for eligible equipment may be included.	OTHER PROGRAM SUPPORT:	School Buildings Support: "D" Projects Technology Education Equipment & Skills Strategy Equipment Enhancement	Other Minor Capital Support Curricular Materials Prior Year Support Finalization of Previous Year's support	Amount carried forward to Allowable Expenses

APPENDIX B

Evergreen School Division: 2020/2021 Financial Statements

### CALCULATION OF ALLOWABLE EXPENSES

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: 5,684,699  Education Property Tax Credit (2,511,141)  Tax Incentive Grant (1,501,499)  PROVINCIAL REVENUE FOR EQUALIZATION (to agree with Other Provincial Gov't Revenue on page 30)	Fees)	TOTAL ALLOCABLE OTHER REVENUE  (to agree with total other revenue on page 30)
	0 0 9 8	Ph	<u>S</u>	<u></u>
287,142 287,142 2,511,141 2,511,141 1,501,499 1,501,499 1,384,917 4,299,782 5,684,699	Unallocated Total 0	9,167,422 9,167,422 0	98,000	50,345 50,345 0 3,600
Allocated Unallocated 287,1,1,384,917 1,384,917 0 0 1,384,917 4,299,7	Allocated U	0 0 0 0 0	98,000 0 1,400 130,696	3,600
other Provincial Government Revenue: Other Dept. of Education General Support Grant Education Property Tax Credit Tax Incentive Grant All other Other Provincial Government Departments	NON-PROVINCIAL SOURCES: Federal Government Tuition Fees All other Municibal Government	Net Special Requirement Other Other School Divisions Tuition Fees Transfer Fees Residual Fees All other First Nations	Tuttion Fees All other Private Organizations and Individuals Tuttion Fees Ancillary Services	Other Sources Interest Donations Other

Evergreen School Division: 2020/2021 Financial Statements

CALCULATION OF NET EXPENSES (SPECIAL REQUIREMENT)
- Optional for Division/District use only -

		LESS:	A CONTRACTOR OF THE CONTRACTOR							
					ОТНЕВ	OTHER PROVINCIAL	TOTAL PROVINCIAL	- NON	CURRENT	NET
FUNCTION / PROGRAM	TOTAL	BASE SUPPORT	CATEGORICAL SUPPORT	EQUALIZATION SUPPORT	PROGRAM		GOVERNMENT	PROVINCIAL SOURCES	YEAR SURPLUS	(SPECIAL REQUIREMENT)
100 Regular Instruction	11,667,399						0			11.667.399
210 - 260 Student Support Services	3,065,743						0			3,065,743
270 Counselling and Guidance	516,530						0			516,530
300 Adult Learning Centres	0						0			0
400 Community Education and Services	0						0			0
500 Administration	749,639									
605 Curriculum Consulting Admin.	73,092						0			73,092
610 Curriculum Consulting	116,632						0			116,632
620 Library / Media Centre	186,071	A A STATE OF THE S					0			186,071
630 Professional and Staff Development	25,469						0			25,469
680 Other	11,209						0			11,209
700 Transportation of Pupils	1,580,797						0			1,580,797
800 Operations and Maintenance	2,716,663						0			2,716,663
900 Fiscal	374,708						0			374,708
Net Interfund Transfers	2,227,438						0			2,227,438
UNALLOCATED REVENUE/FUNDING					1 Janes					
TOTAL (including interfund transfers)	23,311,390	0	0	0	0	0	0	0	0	22,561,751

Appendix 2

Evergreen School Division: 2020/2021 Financial Statements

### SENIOR STAFF ALLOCATION (UNAUDITED)

				The state of the s		100000000000000000000000000000000000000
	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%			and the second s
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%	%00.0	%00.0	%00.0

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.