



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

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

FRAME BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2024

Evergreen School Division

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2024

Revenue

Provincial Government	13,172,050
Federal Government	-
Municipal Government - Property Tax	(4,116,289)
- Other	13,712,536
Other School Divisions	25,000
First Nations	61,500
Private Organizations and Individuals	42,002
Other Sources	-
	<hr/> 22,896,799

Expenses

Regular Instruction	12,873,928
Student Support Services	3,848,230
Adult Learning Centres	-
Community Education and Services	56,600
Divisional Administration	756,039
Instructional and Other Support Services	660,197
Transportation of Pupils	1,885,203
Operations and Maintenance	3,051,410
Fiscal	376,193
	<hr/> 23,507,800

Current Year Operating Surplus (Deficit)	(611,001)
Net Transfers from (to) Capital Fund	0
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Net Current Year Surplus (Deficit)	(611,001)

**OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA**

Budget for the Year Ending June 30, 2024

Funding of Schools Program

Base Support		
Instructional	2,783,166	
Additional Instructional Support for Small Schools	-	
Sparsity	224,622	
Curricular Materials	86,658	
Information Technology	89,547	
Library Services	132,876	
Student Services	519,374	
Counselling and Guidance	119,877	
Professional Development	56,328	
Physical Education	34,625	
Occupancy	836,190	4,883,263
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Categorical Support		
Transportation	782,628	
Board and Room	-	
Special Needs: Coordinator/Clinician	153,096	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	59,621	
English as an Additional Language	41,300	
Indigenous Academic Achievement (included BSSIP)	128,000	
Indigenous and International Languages	-	
French Language Education	4,512	
Small Schools	50,182	
Enrolment Change	-	
Northern Allowance	-	
Early Childhood Development Initiative	20,230	
Literacy and Numeracy	115,544	
Education for Sustainable Development	5,600	2,047,328
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Equalization		-
Additional Equalization		-
Formula Guarantee		383,654
Other Program Support		
School Buildings Support: "D" Projects	60,060	
Technology Education Equipment Replacement	23,900	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	83,960
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		<u>7,398,205</u>

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

Budget for the Year Ending June 30, 2024

Federal Government

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	-	
English as an Additional Language (Adults)	-	
Other:	-	
		0

Municipal Government

Special Requirement		
Less: Education Property Tax Credit	(1,817,082)	
Less: Tax Incentive Grant	(1,501,499)	
Less: Property Tax Offset Grant	(797,708)	(4,116,289)
Other:		13,712,536
		9,596,247

Other School Divisions

Tuition Fees		
Transfer Fees	15,000	
Residual Fees	10,000	
Transportation of Pupils	-	
Other:	-	
		25,000

First Nations

Tuition Fees	61,500	
Transportation of Pupils	-	
Other:	-	
		61,500

Private Organizations and Individuals (Includes GBE's)

Regular Tuition	-	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	-	
Government Business Enterprises (GBE's)	-	
Other:	-	
Rentals	12,002	
Student services	15,000	
Transportation	15,000	
		42,002

Other Sources

Interest	-	
Donations	-	
Other:		
		0

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE		9,724,749
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Evergreen School Division

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2024

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2024	2023
	Regular Instruction	Student Support Services	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	10,994,000	3,292,000	-	48,000	464,856	401,500	1,028,000	1,269,000		17,497,356	16,499,661
Employees Benefits and Allowances	935,150	404,900	-	8,600	61,300	42,900	177,850	218,150		1,848,850	1,749,500
Services	353,633	146,080	-	-	220,633	205,797	146,845	1,297,755		2,370,743	2,136,502
Supplies, Materials and Minor Equipment	531,145	5,250	-	-	8,750	-	532,508	266,505		1,344,158	1,388,684
Short Term Loan Interest and Bank Charges									-	0	0
Bad Debt Expense									-	0	0
Transfers	60,000	0	0	0	500	10,000	0	0	(PAYROLL TAX) 376,193	446,693	407,743
TOTALS	12,873,928	3,848,230	0	56,600	756,039	660,197	1,885,203	3,051,410	376,193	23,507,800	22,182,090

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2024

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE	OBJECT \ PROGRAM							
3XX SALARIES								
320	Executive, Managerial and Supervisory	975,000					975,000	
330	Instructional - Teaching		9,049,000			263,000	9,312,000	
350	Instructional - Other		159,000				159,000	
360	Technical, Specialized and Service		0				0	
370	Secretarial, Clerical and Other	390,000					390,000	
390	Information Technology	158,000					158,000	
Total Salaries		1,523,000	9,208,000	0	0	263,000	10,994,000	
4XX EMPLOYEES BENEFITS AND ALLOWANCES		166,050	747,100				935,150	
5-6XX SERVICES								
510	Professional, Technical and Specialized		9,000				9,000	
520	Communications	36,995					36,995	
540	Travel and Meetings	13,095	8,173				21,268	
560	Tuition						0	
570	Printing and Binding						0	
580	Insurance and Bond Premiums						0	
590	Maintenance and Repair Services	20,000	47,000				67,000	
610	Rentals	0	48,400				48,400	
630	Advertising	0	15,000				15,000	
640	Dues and Fees	250	0				250	
650	Professional and Staff Development	2,500					2,500	
680	Information Technology Services	76,204	77,016				153,220	
Total Services		149,044	204,589	0	0	0	353,633	
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	500	350,181				350,681	
740	Curricular and Media Materials		100,039				100,039	
760	Minor Equipment		55,425				55,425	
780	Information Technology Equipment	10,000	15,000				25,000	
Total Supplies, Materials & Minor Equipment		10,500	520,645	0	0	0	531,145	
95X-99 TRANSFERS								
960	School Divisions		20,000		40,000		60,000	
980	Organizations, Individuals and Other Entities						0	
Total Transfers		0	20,000	0	40,000	0	60,000	
TOTALS		1,848,594	10,700,334	0	40,000	0	285,000	12,873,928

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

Budget for the Year Ending June 30, 2024

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX	SALARIES							
320	Executive, Managerial and Supervisory	74,000						74,000
330	Instructional - Teaching					584,000	546,000	1,130,000
350	Instructional - Other		58,000		1,352,000	310,000	5,000	1,725,000
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	27,000						27,000
380	Clinician		336,000					336,000
390	Information Technology							0
	Total Salaries	101,000	394,000	0	1,352,000	894,000	551,000	3,292,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	14,700	38,200		203,600	102,400	46,000	404,900
5-6XX	SERVICES							
510	Professional, Technical and Specialized		25,000		60,000			85,000
520	Communications	2,610	2,220					4,830
540	Travel and Meetings	2,700	13,500		150	675	675	17,700
560	Tuition			28,000				28,000
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services				2,000			2,000
610	Rentals	6,050						6,050
630	Advertising				500			500
640	Dues and Fees	250						250
650	Professional and Staff Development	1,500						1,500
680	Information Technology Services				250			250
	Total Services	13,110	40,720	28,000	62,900	675	675	146,080
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	250	2,000					2,250
740	Curricular and Media Materials		1,500					1,500
760	Minor Equipment				1,500			1,500
780	Information Technology Equipment							0
	Total Supplies, Materials & Minor Equipment	250	3,500	0	1,500	0	0	5,250
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		129,060	476,420	28,000	1,620,000	997,075	597,675	3,848,230

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2024

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX SALARIES				
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX EMPLOYEES BENEFITS AND ALLOWANCES				
5-6XX SERVICES				
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT				
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials & Minor Equipment	0	0	0
95X-99 TRANSFERS				
960	School Divisions			0
980	Organizations, Individuals and Other Entities			0
999	Recharge			0
	Total Transfers	0	0	0
TOTALS		0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

Budget for the Year Ending June 30, 2024

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other				48,000	48,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	48,000	48,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				8,600	8,600
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	0	0
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT					
710	Supplies					0
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	0	0	0	0
95X-99	TRANSFERS					
980	Organizations, Individuals and Other Entities					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
TOTALS		0	0	0	56,600	56,600

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

Budget for the Year Ending June 30, 2024

DIVISIONAL ADMINISTRATION		10	20	30	50	
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES						
310	Trustees Remuneration	77,856				77,856
320	Executive, Managerial and Supervisory		129,000	92,000		221,000
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			166,000		166,000
390	Information Technology					0
	Total Salaries	77,856	129,000	258,000	0	464,856
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		3,000	10,500	47,800		61,300
5-6XX SERVICES						
510	Professional, Technical and Specialized			42,000		42,000
520	Communications		1,110	3,405		4,515
540	Travel and Meetings	24,199	2,700	2,430		29,329
570	Printing and Binding					0
580	Insurance and Bond Premiums			35,000		35,000
590	Maintenance and Repair Services			2,000	20,000	22,000
610	Rentals			4,000		4,000
630	Advertising			3,000		3,000
640	Dues and Fees	31,500	1,750	2,800		36,050
650	Professional and Staff Development	35,989	3,500	4,500		43,989
680	Information Technology Services			750		750
	Total Services	91,688	9,060	99,885	20,000	220,633
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		500	8,000		8,500
740	Curricular and Media Materials		250			250
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	750	8,000	0	8,750
95X-99 TRANSFERS						
960	School Divisions					0
980	Organizations, Individuals and Other Entities	500				500
999	Recharge					0
	Total Transfers	500	0	0		500
TOTALS		173,044	149,310	413,685	20,000	756,039

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2024

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX SALARIES							
320	Executive, Managerial and Supervisory	28,000					28,000
330	Instructional - Teaching		242,000		5,000		247,000
350	Instructional - Other			126,500			126,500
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	28,000	242,000	126,500	5,000	0	401,500
4XX EMPLOYEES BENEFITS AND ALLOWANCES		5,000	16,000	21,900			42,900
5-6XX SERVICES							
510	Professional, Technical and Specialized						0
520	Communications		1,110				1,110
540	Travel and Meetings		675				675
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					1,600	1,600
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees					500	500
650	Professional and Staff Development				181,212		181,212
680	Information Technology Services		20,700				20,700
	Total Services	0	22,485	0	181,212	2,100	205,797
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies						0
740	Curricular and Media Materials						0
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	0	0	0	0	0
95X-99 TRANSFERS							
960	School Divisions						0
980	Organizations, Individuals and Other Entities					10,000	10,000
	Total Transfers					10,000	10,000
TOTALS		33,000	280,485	148,400	186,212	12,100	660,197

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2024

TRANSPORTATION OF PUPILS		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	104,000					104,000
350	Instructional - Other						0
360	Technical, Specialized and Service		863,000				863,000
370	Secretarial, Clerical and Other	61,000					61,000
390	Information Technology						0
	Total Salaries	165,000	863,000		0	0	1,028,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	29,800	148,050				177,850
5-6XX	SERVICES						
510	Professional, Technical and Specialized		4,000				4,000
520	Communications	555	1,110				1,665
540	Travel and Meetings		6,750				6,750
570	Printing and Binding						0
550	Transportation of Pupils			5,000			5,000
580	Insurance and Bond Premiums	770	30,030				30,800
590	Maintenance and Repair Services	1,500	59,000				60,500
610	Rentals	6,050					6,050
630	Advertising	500	2,000				2,500
640	Dues and Fees	550					550
650	Professional and Staff Development	1,500	3,750				5,250
680	Information Technology Services	5,000	18,780				23,780
	Total Services	16,425	125,420	5,000	0	0	146,845
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	5,285	524,223				529,508
740	Curricular and Media Materials						0
760	Minor Equipment		1,000				1,000
780	Information Technology Equipment	1,000	1,000				2,000
	Total Supplies, Materials & Minor Equipment	6,285	526,223		0	0	532,508
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities						0
999	Recharge		(88,325)			88,325	0
	Total Transfers	0	(88,325)	0	0	88,325	0
TOTALS		217,510	1,574,368	5,000	0	88,325	1,885,203

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2024

OPERATIONS AND MAINTENANCE		10	20	50	70	80	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	20,000					20,000
360	Technical, Specialized and Service		1,220,000		18,000		1,238,000
370	Secretarial, Clerical and Other	11,000					11,000
390	Information Technology						0
	Total Salaries	31,000	1,220,000	0	18,000	0	1,269,000
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	8,900	205,850		3,400		218,150
5-6XX	SERVICES						
510	Professional, Technical and Specialized		14,900				14,900
520	Communications	555	4,180				4,735
530	Utility Services		410,000		88,000		498,000
540	Travel and Meetings		1,350				1,350
570	Printing and Binding						0
580	Insurance and Bond Premiums	770	267,850				268,620
590	Maintenance and Repair Services	1,500	144,000	160,000	16,000	128,000	449,500
610	Rentals	6,050					6,050
620	Property Taxes		36,000		9,000		45,000
630	Advertising		500			500	1,000
640	Dues and Fees	550	550				1,100
650	Professional and Staff Development		3,500				3,500
680	Information Technology Services	4,000	0				4,000
	Total Services	13,425	882,830	160,000	113,000	128,500	1,297,755
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	1,000	222,505		13,000		236,505
740	Curricular and Media Materials						0
760	Minor Equipment		30,000				30,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	1,000	252,505	0	13,000	0	266,505
960	School Divisions						
999	Recharge						0
TOTALS		54,325	2,561,185	160,000	147,400	128,500	3,051,410

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 29, 2023
REGULAR INSTRUCTION	
English Language - Single Track	1,376.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	-
Senior Years Technology Education	<u>20.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u><u>1,396.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 29)	984
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	745,542
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	745,542
LOADED KILOMETERS (For the period ended June 30)	422,730

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2023/24 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, and Supervisory	7.80	0.75			1.40	0.15	1.15	0.15	11.40
330	Instructional - Teaching	83.60	11.55				2.40			97.55
350	Instructional - Other	5.44	54.39		2.53		4.08			66.44
360	Technical, Specialized and Service							28.00	29.10	57.10
370	Secretarial, Clerical and Other	10.05	0.55			2.95		1.29	0.29	15.13
380	Clinician		3.40							3.40
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		108.89	70.64	0.00	2.53	4.35	6.63	30.44	29.54	253.02

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		0.00
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310 TRUSTEES		7.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	756,039
Less: Liability Insurance	35,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>721,039 (A)</u>

Expense Base

Total Operating Expenses	23,507,800
Plus: Transfers to Capital	0
Less: Adult Learning Centres, Function 300	0
	<u>23,507,800 (B)</u>

Percentage (A) / (B)

3.07%

Maximum Allowable Percentage

3.47%

Special Requirement Limit	Met
If FTE Enrolment is 5,000 or over	2.70%
If FTE Enrolment is 1,000 or less	3.53%
If FTE enrolment is between 1,000 and 5,000	3.47%
Northern Division	4.25%

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

Foreign Student Programs

Expenses ⁽¹⁾

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

Associated Revenue ⁽²⁾

-

Self-Administered Pension Plans

Expenses ⁽¹⁾

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

Associated Revenue ⁽²⁾

-

(1) Incremental costs of the program.

(2) Tuition fees from foreign students or the pension plan administration fee.