



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, 2025

**OPERATING FUND
SCHEDULE OF REVENUE AND EXPENSES**

Budget for the Year Ending June 30, 2025

Revenue

Provincial Government	12,862,556
Federal Government	-
Municipal Government - Property Tax	12,341,772
- Other	-
Other School Divisions	32,500
First Nations	40,000
Private Organizations and Individuals	21,100
Other Sources	-
	25,297,928

Expenses

Regular Instruction	13,726,587
Student Support Services	3,984,162
Adult Learning Centres	-
Community Education and Services	-
Divisional Administration	857,384
Instructional and Other Support Services	702,440
Transportation of Pupils	2,058,123
Operations and Maintenance	3,194,232
Fiscal	375,000
	24,897,928

Current Year Operating Surplus (Deficit)	400,000
Net Transfers from (to) Capital Fund	(400,000)
Net Current Year Surplus (Deficit)	0

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

Budget for the Year Ending June 30, 2025

Funding of Schools Program

Base Support		
Instructional	2,703,774	
Additional Instructional Support for Small Schools	-	
Sparsity	237,976	
Curricular Materials	84,186	
Information Technology	86,992	
Library Services	129,085	
Student Services	505,417	
Counselling and Guidance	116,457	
Professional Development	54,721	
Physical Education	29,625	
Occupancy	838,755	4,786,988
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Categorical Support		
Transportation	819,492	
Board and Room	-	
Special Needs: Coordinator/Clinician	148,729	
Special Needs: Level 2	359,100	
Special Needs: Level 3	327,515	
Senior Years Technology Education	46,448	
English as an Additional Language	53,000	
Indigenous Academic Achievement (included BSSIP)	108,000	
Indigenous and International Languages	-	
French Language Education	4,525	
Small Schools	50,557	
Enrolment Change	34,331	
Northern Allowance	-	
Early Childhood Development Initiative	15,300	
Literacy and Numeracy	112,248	
Education for Sustainable Development	5,600	2,084,845
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Equalization		-
Additional Equalization		-
Formula Guarantee		442,292
Other Program Support		
School Buildings Support: "D" Projects	60,180	
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	-	84,080
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		<u>7,398,205</u>

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

Budget for the Year Ending June 30, 2025

Federal Government

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

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Municipal Government

Special Requirement	16,082,630	
Less: Education Property Tax Credit	(1,441,651)	
Less: Tax Incentive Grant	(1,501,499)	
Less: Property Tax Offset Grant	(797,708)	12,341,772
Other:	-	12,341,772

Other School Divisions

Tuition Fees		
Transfer Fees	10,000	
Residual Fees	15,000	
Transportation of Pupils	7,500	
Other:		

_____		32,500

First Nations

Tuition Fees	40,000	
Transportation of Pupils	-	
Other:	-	

_____		40,000

Private Organizations and Individuals (Includes GBE's)

Regular Tuition	-	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	-	
Government Business Enterprises (GBE's)	-	
Other:	-	
Rentals	21,100	

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Other Sources

Interest	-	
Donations	-	
Other:		

_____		0

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

12,435,372

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

Budget for the Year Ending June 30, 2025

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2025	2024
	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	11,581,900	3,452,970	-	-	507,061	394,920	1,060,370	1,369,970		18,367,191	17,497,356
Employees Benefits and Allowances	1,028,985	443,192	-	-	73,390	47,207	185,133	224,472		2,002,379	1,848,850
Services	350,570	62,450	-	-	257,183	207,413	187,020	1,335,810		2,400,446	2,370,743
Supplies, Materials and Minor Equipment	705,132	25,550	-	-	19,250	42,900	625,600	263,980		1,682,412	1,344,158
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) 375,000	445,500	446,693
TOTALS	13,726,587	3,984,162	0	0	857,384	702,440	2,058,123	3,194,232	375,000	24,897,928	23,507,800

5

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

Budget for the Year Ending June 30, 2025

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	1,005,670					1,005,670	
330	Instructional - Teaching		9,675,730			230,510	9,906,240	
350	Instructional - Other		125,660				125,660	
360	Technical, Specialized and Service						0	
370	Secretarial, Clerical and Other	381,590					381,590	
390	Information Technology	162,740					162,740	
Total Salaries		1,550,000	9,801,390	0	0	230,510	11,581,900	
4XX EMPLOYEES BENEFITS AND ALLOWANCES		174,278	832,987				1,028,985	
5-6XX SERVICES								
510	Professional, Technical and Specialized						0	
520	Communications	37,195					37,195	
540	Travel and Meetings	11,500	11,575				23,075	
560	Tuition						0	
570	Printing and Binding						0	
580	Insurance and Bond Premiums						0	
590	Maintenance and Repair Services	20,000	49,000				69,000	
610	Rentals		20,000				20,000	
630	Advertising		15,750				15,750	
640	Dues and Fees	250					250	
650	Professional and Staff Development	2,800					2,800	
680	Information Technology Services	83,200	99,300				182,500	
Total Services		154,945	195,625	0	0	0	350,570	
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT								
710	Supplies	600	495,068			0	495,668	
740	Curricular and Media Materials		100,039				100,039	
760	Minor Equipment		55,425				55,425	
780	Information Technology Equipment	39,000	15,000				54,000	
Total Supplies, Materials & Minor Equipment		39,600	665,532	0	0	0	705,132	
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		1,918,823	11,515,534	0	40,000	252,230	13,726,587	

* 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, 2025

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	85,490						85,490
330	Instructional - Teaching		63,860			784,860	419,210	1,267,930
350	Instructional - Other				1,508,480	209,090	5,000	1,722,570
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	24,720						24,720
380	Clinician		352,260					352,260
390	Information Technology							0
	Total Salaries	110,210	416,120	0	1,508,480	993,950	424,210	3,452,970
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	15,536	42,857		248,653	102,486	33,660	443,192
5-6XX	SERVICES							
510	Professional, Technical and Specialized							0
520	Communications	1,400	1,100					2,500
540	Travel and Meetings	2,700	10,000		150	675	675	14,200
560	Tuition			30,000				30,000
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals	2,500						2,500
630	Advertising				500			500
640	Dues and Fees	250						250
650	Professional and Staff Development	2,500						2,500
680	Information Technology Services				10,000			10,000
	Total Services	9,350	11,100	30,000	10,650	675	675	62,450
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT							
710	Supplies	250	2,800					3,050
740	Curricular and Media Materials		21,000					21,000
760	Minor Equipment				1,500			1,500
780	Information Technology Equipment							0
	Total Supplies, Materials & Minor Equipment	250	23,800	0	1,500	0	0	25,550
95X-99	TRANSFERS							
960	School Divisions							0
980	Organizations, Individuals and Other Entities							0
	Total Transfers	0	0	0	0			0
TOTALS		135,346	493,877	30,000	1,769,283	1,097,111	458,545	3,984,162

7

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

Budget for the Year Ending June 30, 2025

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, 2025

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other					0
360	Technical, Specialized and Service					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					
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	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
Budget for the Year Ending June 30, 2025

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	79,611				79,611
320	Executive, Managerial and Supervisory		114,330	78,280		192,610
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other			234,840		234,840
390	Information Technology					0
	Total Salaries	79,611	114,330	313,120	0	507,061
4XX EMPLOYEES BENEFITS AND ALLOWANCES						
		3,000	10,650	59,740		73,390
5-6XX SERVICES						
510	Professional, Technical and Specialized			38,200		38,200
520	Communications		900	2,900		3,800
540	Travel and Meetings	28,164	10,000	2,600		40,764
570	Printing and Binding					0
580	Insurance and Bond Premiums			36,000		36,000
590	Maintenance and Repair Services			3,000	45,000	48,000
610	Rentals			6,800		6,800
630	Advertising			1,500		1,500
640	Dues and Fees	31,500	2,500	2,850		36,850
650	Professional and Staff Development	35,269	5,000	4,250		44,519
680	Information Technology Services			750		750
	Total Services	94,933	18,400	98,850	45,000	257,183
7XX SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	0		6,900		6,900
740	Curricular and Media Materials		350			350
760	Minor Equipment			12,000		12,000
780	Information Technology Equipment					0
	Total Supplies, Materials & Minor Equipment	0	350	18,900	0	19,250
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		178,044	143,730	490,610	45,000	857,384

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

Budget for the Year Ending June 30, 2025

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	38,110					38,110
330	Instructional - Teaching		215,270		10,260		225,530
350	Instructional - Other			131,280			131,280
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	38,110	215,270	131,280	10,260	0	394,920
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	5,060	19,390	22,757			47,207
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	750	750				1,500
540	Travel and Meetings		500				500
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services					1,600	1,600
610	Rentals						0
630	Advertising						0
640	Dues and Fees					500	500
650	Professional and Staff Development				186,313		186,313
680	Information Technology Services		17,000				17,000
	Total Services	750	18,250	0	186,313	2,100	207,413
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies		40,000			1,500	41,500
740	Curricular and Media Materials			1,400			1,400
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	0	40,000	1,400	0	1,500	42,900
95X-99	TRANSFERS						
960	School Divisions						0
980	Organizations, Individuals and Other Entities					10,000	10,000
	Total Transfers					10,000	10,000
TOTALS		43,920	292,910	155,437	196,573	13,600	702,440

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

Budget for the Year Ending June 30, 2025

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	112,270					112,270
350	Instructional - Other						0
360	Technical, Specialized and Service		889,390				889,390
370	Secretarial, Clerical and Other	58,710					58,710
390	Information Technology						0
	Total Salaries	170,980	889,390		0	0	1,060,370
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	31,415	153,718				185,133
5-6XX	SERVICES						
510	Professional, Technical and Specialized		4,000				4,000
520	Communications	555	555				1,110
540	Travel and Meetings		3,000				3,000
570	Printing and Binding						0
550	Transportation of Pupils			15,000			15,000
580	Insurance and Bond Premiums	770	40,490				41,260
590	Maintenance and Repair Services	2,500	84,500				87,000
610	Rentals	2,500					2,500
630	Advertising	500	3,800				4,300
640	Dues and Fees	900					900
650	Professional and Staff Development	1,500	4,450				5,950
680	Information Technology Services	5,000	17,000				22,000
	Total Services	14,225	157,795	15,000	0	0	187,020
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	17,500	605,100				622,600
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	18,500	607,100		0	0	625,600
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		235,120	1,719,678	15,000	0	88,325	2,058,123

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

Budget for the Year Ending June 30, 2025

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	26,780					26,780
360	Technical, Specialized and Service		1,314,350		18,540		1,332,890
370	Secretarial, Clerical and Other	10,300					10,300
390	Information Technology						0
	Total Salaries	37,080	1,314,350	0	18,540	0	1,369,970
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	9,163	211,807		3,502		224,472
5-6XX	SERVICES						
510	Professional, Technical and Specialized		18,900				18,900
520	Communications	555	4,655				5,210
530	Utility Services		431,200		83,200		514,400
540	Travel and Meetings		1,350				1,350
570	Printing and Binding						0
580	Insurance and Bond Premiums	750	265,000				265,750
590	Maintenance and Repair Services	2,500	164,000	160,000	2,000	140,400	468,900
610	Rentals	2,500					2,500
620	Property Taxes		36,000		9,000		45,000
630	Advertising		3,500			1,200	4,700
640	Dues and Fees	900	600				1,500
650	Professional and Staff Development	1,500	4,100				5,600
680	Information Technology Services	2,000					2,000
	Total Services	10,705	929,305	160,000	94,200	141,600	1,335,810
7XX	SUPPLIES, MATERIALS & MINOR EQUIPMENT						
710	Supplies	4,000	216,980		13,000		233,980
740	Curricular and Media Materials						0
760	Minor Equipment		30,000				30,000
780	Information Technology Equipment						0
	Total Supplies, Materials & Minor Equipment	4,000	246,980	0	13,000	0	263,980
960	School Divisions						
999	Recharge						0
TOTALS		60,948	2,702,442	160,000	129,242	141,600	3,194,232

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS

ENROLMENTS BY PROGRAM	Estimated F.T.E. Enrolment September 29, 2024
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	0.0
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)	968
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	793,724
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	793,724
LOADED KILOMETERS (For the period ended June 30)	436,711

FULL TIME EQUIVALENT PERSONNEL EMPLOYED

For the 2024/25 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	7.40	0.80			1.20	0.20	1.20	0.20	11.00
330	Instructional - Teaching	88.60	11.10				3.00			102.70
350	Instructional - Other	4.50	56.24				4.50			65.24
360	Technical, Specialized and Service							28.40	29.10	57.50
370	Secretarial, Clerical and Other	9.20	0.90			4.70		1.43	0.43	16.66
380	Clinician		3.50							3.50
390	Information Technology	2.00								2.00
TOTALS (excluding Trustees)		111.70	72.54	0.00	0.00	5.90	7.70	31.03	29.73	258.60

510 Clinicians contracted/outsourced/private or employed by other divisions on a Full Time Equivalent basis		
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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	857,384
Less: Liability Insurance	36,000
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>821,384 (A)</u>

Expense Base

Total Operating Expenses	24,897,928
Plus: Transfers to Capital	400,000
Less: Adult Learning Centres, Function 300	0
	<u>25,297,928 (B)</u>

Percentage (A) / (B) 3.25%

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.