

**Manitoba**  
Education and Training



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

PARK WEST SCHOOL DIVISION  
P.O. BOX 68, 1161 ST. CLAIRE STREET  
BIRTLE, MANITOBA R0M 0C0

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

June 30, 2017

**FRAME / ERROR REPORT**

FRAME EXPENSES:	EXPENSES	- TRANSFERS	=	FRAME EXPENSES	F.T.E. PUPILS	COST PER PUPIL	
						2016/17	2015/16
<b>FUNCTION 100</b>							
ADMINISTRATION	2,063,378	0		2,063,378	1,999.5	1,032	1,024
ENGLISH LANGUAGE	14,854,166	119,115		14,735,051	1,999.5	7,369	7,316
FRANÇAIS	0	0		0	0.0	0	0
FRENCH IMMERSION	0	0		0	0.0	0	0
DUAL TRACK	0	0		0	0.0	0	0
SENIOR YEARS TECHNOLOGY	0	0		0	0.0	0	0
<b>TOTAL FUNCTION 100</b>	<b>16,917,544</b>	<b>119,115</b>		<b>16,798,429</b>	<b>1,999.5</b>	<b>8,401</b>	<b>8,340</b>
<b>FUNCTION 200</b>							
ADMINISTRATION/COORDINATION	138,331	0		138,331	1,999.5	69	66
CLINICAL AND RELATED SERVICES	402,245	0		402,245	1,999.5	201	160
SPECIAL PLACEMENT	0	0		0	0.0	0	0
REGULAR PLACEMENT	1,148,543	0		1,148,543	1,999.5	574	610
OTHER RESOURCE SERVICES	1,364,250	--		1,364,250	1,999.5	682	670
COUNSELLING & GUIDANCE	511,790	--		511,790	1,999.5	256	265
<b>TOTAL FUNCTION 200</b>	<b>3,565,159</b>	<b>0</b>		<b>3,565,159</b>	<b>1,999.5</b>	<b>1,783</b>	<b>1,769</b>
<b>FUNCTION 500</b>							
BOARD OF TRUSTEES	177,104	0		177,104	1,999.5	89	116
INSTRUCTIONAL MGMT. & ADMIN.	381,245	0		381,245	1,999.5	191	190
BUSINESS ADMIN. SERVICES	636,307	0		636,307	1,999.5	318	253
MANAGEMENT INFORMATION SERVICES	76,541	--		76,541	1,999.5	38	45
<b>TOTAL FUNCTION 500</b>	<b>1,271,197</b>	<b>0</b>		<b>1,271,197</b>	<b>1,999.5</b>	<b>636</b>	<b>604</b>
<b>FUNCTION 600</b>							
CURRICULUM CONSULTING/DEVELOPMENT ADMIN	90,737	--		90,737	1,999.5	45	0
CURRICULUM CONSULTING/DEVELOPMENT	12,236	--		12,236	1,999.5	6	55
EDUCATIONAL MEDIA	282,186	--		282,186	1,999.5	141	137
PROFESSIONAL & STAFF DEVELOPMENT	344,134	--		344,134	1,999.5	172	175
OTHER	0	0		0	1,999.5	0	0
<b>TOTAL FUNCTION 600</b>	<b>729,293</b>	<b>0</b>		<b>729,293</b>	<b>1,999.5</b>	<b>365</b>	<b>367</b>
<b>PUPIL/TEACHER RATIOS:</b>	<b>REGULAR INSTRUCTION</b>		<b>EDUCATOR</b>				
	2016/17	2015/16	2016/17	2015/16			
ENROLMENT	1,999.5	1,989.5	1,999.5	1,989.5			
TEACHERS	145.39	144.70	175.74	175.45			
RATIO	13.8	13.7	11.4	11.3			
<b>ANALYSIS OF TRANSPORTATION EXPENSES:</b>	<b>REGULAR TRANSPORT'N PROGRAM 720</b>	<b>COST PER TRANSPORTED PUPIL</b>	<b>COST PER TOTAL KM (bus routes)</b>	<b>COST PER LOADED KM</b>	<b>REGULAR AND OTHER (710, 720, 790)</b>	<b>COST PER TOTAL KM (log book)</b>	
	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	
	1,642,583	2,056	1.32	2.07	1,892,247	1.66	
	1,834,348	2,116	1.47	2.31	2,039,890	1.68	
<b>TOTAL OPERATING EXPENSE PER PUPIL:</b>	<b>TOTAL EXPENSES</b>	<b>- TRANSFERS</b>	<b>CONSOLIDATED EXPENSES</b>	<b>- FUNCTIONS 300, 400</b>	<b>= K-12 EXPENSES</b>	<b>COST PER PUPIL</b>	
	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	
	28,356,604	(150,133)	28,206,471	(198,572)	28,007,899	14,007	
	27,958,961	(153,556)	27,805,405	(198,202)	27,607,203	13,876	
<b>SALARY/PERSONNEL REPORT:</b>	<b>FUNCTION 100</b>			<b>FUNCTION 200</b>			
	<b>SALARIES</b>	<b>PERSONNEL</b>	<b>AVERAGE</b>	<b>SALARIES</b>	<b>PERSONNEL</b>	<b>AVERAGE</b>	
320 EXECUTIVE, MG'L & SUPERVISORY	1,102,833	10.45	105,534	104,095	1.00	104,095	
330 INSTRUCTIONAL - TEACHING	12,210,331	145.39	83,983	1,338,141	15.85	84,425	
350 INSTRUCTIONAL - OTHER	359,415	14.39	24,977	1,393,313	65.92	21,136	
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0	
370 SECRETARIAL, CLERICAL & OTHER	424,228	15.69	27,038	16,691	0.33	50,579	
380 CLINICIAN				346,831	3.45	100,531	
390 INFORMATION TECHNOLOGY	224,186	4.25	52,750	0	0.00	0	
	<b>FUNCTION 500</b>			<b>FUNCTION 600</b>			
	<b>SALARIES</b>	<b>PERSONNEL</b>	<b>AVERAGE</b>	<b>SALARIES</b>	<b>PERSONNEL</b>	<b>AVERAGE</b>	
320 EXECUTIVE, MG'L & SUPERVISORY	502,983	4.20	119,758	89,990	0.80	112,488	
330 INSTRUCTIONAL - TEACHING				226,580	2.25	100,702	
350 INSTRUCTIONAL - OTHER				210,625	8.92	23,613	
360 TECHNICAL, SPECLIZ'D & SERVICE	238,586	4.00	59,647	0	0.00	0	
370 SECRETARIAL, CLERICAL & OTHER	71,825	1.50	47,883	0	0.00	0	
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0	
	<b>FUNCTION 700</b>			<b>FUNCTION 800</b>			
	<b>SALARIES</b>	<b>PERSONNEL</b>	<b>AVERAGE</b>	<b>SALARIES</b>	<b>PERSONNEL</b>	<b>AVERAGE</b>	
320 EXECUTIVE, MG'L & SUPERVISORY	38,800	0.50	77,600	38,265	0.50	76,530	
350 INSTRUCTIONAL - OTHER	0	0.00	0				
360 TECHNICAL, SPECLIZ'D & SERVICE	667,023	28.50	23,404	997,674	23.90	41,744	
370 SECRETARIAL, CLERICAL & OTHER	15,788	0.33	47,842	15,788	0.33	47,842	
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0	

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

as at June 30

Notes		2017	2016
	<b>Financial Assets</b>		
	Cash and Bank	-	-
	Due from - Provincial Government	1,803,069	1,411,000
	- Federal Government	167,995	89,146
	- Municipal Government	4,079,886	3,728,524
	- Other School Divisions	-	-
	- First Nations	106,190	1,975,970
	Accounts Receivable	34,703	36,111
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>6,191,843</u>	<u>7,240,751</u>
	<b>Liabilities</b>		
4	Overdraft	4,373,046	4,431,817
	Accounts Payable	761,109	1,710,985
	Accrued Liabilities	-	-
	Employee Future Benefits	-	-
	Accrued Interest Payable	177,810	169,199
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
5	Deferred Revenue	143,836	460,418
6	Borrowings from the Provincial Government	9,891,506	9,272,687
15	Other Borrowings	1,702,029	-
	School Generated Funds Liability	-	-
		<u>17,049,336</u>	<u>16,045,106</u>
	<b>Net Debt</b>	<u>(10,857,493)</u>	<u>(8,804,355)</u>
	<b>Non-Financial Assets</b>		
7	Net Tangible Capital Assets (TCA Schedule)	13,212,895	11,006,962
	Inventories	149,772	145,460
	Prepaid Expenses	49,426	48,119
		<u>13,412,093</u>	<u>11,200,541</u>
8	<b>Accumulated Surplus</b>	<u>2,554,600</u>	<u>2,396,186</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes		2017	2016
	<b>Revenue</b>		
	Provincial Government	14,976,841	14,985,123
	Federal Government	-	-
	Municipal Government		
	- Property Tax	7,373,514	6,637,354
	- Other	25,200	-
	Other School Divisions	16,500	63,598
	First Nations	7,231,881	7,177,718
	Private Organizations and Individuals	75,600	16,800
	Other Sources	103,028	18,071
	School Generated Funds	1,026,090	1,059,394
	Other Special Purpose Funds	-	-
		<u>30,828,654</u>	<u>29,958,058</u>
	<b>Expenses</b>		
	Regular Instruction	16,917,544	16,706,427
	Student Support Services	3,565,159	3,520,118
	Adult Learning Centres	134,567	141,132
	Community Education and Services	95,023	96,970
	Divisional Administration	1,271,197	1,201,094
	Instructional and Other Support Services	729,293	730,739
	Transportation of Pupils	1,900,910	2,048,737
	Operations and Maintenance	3,291,494	3,093,068
10	Fiscal		
	- Interest	494,181	490,068
	- Other	407,780	383,799
	Amortization	938,128	928,283
	Other Capital Items	-	-
	School Generated Funds	971,532	997,696
	Other Special Purpose Funds	-	-
		<u>30,716,808</u>	<u>30,338,131</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>111,846</u>	<u>(380,073)</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(46,568)</u>	<u>205</u>
	Net Current Year Surplus (Deficit)	<u>158,414</u>	<u>(380,278)</u>
	Opening Accumulated Surplus	2,396,186	2,776,464
	Adjustments:		
	Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>2,396,186</u>	<u>2,776,464</u>
	<b>Closing Accumulated Surplus</b>	<u>2,554,600</u>	<u>2,396,186</u>

See accompanying notes to the Financial Statements

## CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2017

	2017	2016
Net Current Year Surplus (Deficit)	<u>158,414</u>	<u>(380,278)</u>
Amortization of Tangible Capital Assets	938,128	928,283
Acquisition of Tangible Capital Assets	(3,144,061)	(653,878)
(Gain) / Loss on Disposal of Tangible Capital Assets	-	-
Proceeds on Disposal of Tangible Capital Assets	<u>-</u>	<u>-</u>
	<u>(2,205,933)</u>	<u>274,405</u>
Inventories (Increase)/Decrease	(4,312)	(15,229)
Prepaid Expenses (Increase)/Decrease	<u>(1,307)</u>	<u>(10,997)</u>
	<u>(5,619)</u>	<u>(26,226)</u>
(Increase)/Decrease in Net Debt	<u>(2,053,138)</u>	<u>(132,099)</u>
Net Debt at Beginning of Year	(8,804,355)	(8,672,256)
Adjustments Other than Tangible Cap. Assets	<u>-</u>	<u>-</u>
	<u>(8,804,355)</u>	<u>(8,672,256)</u>
<b>Net Debt at End of Year</b>	<u><u>(10,857,493)</u></u>	<u><u>(8,804,355)</u></u>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2017

	2017	2016
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	158,414	(380,278)
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	938,128	928,283
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-
Employee Future Benefits Increase/(Decrease)	-	-
Due from Other Organizations (Increase)/Decrease	1,047,500	(1,140,746)
Accounts Receivable & Accrued Income (Increase)/Decrease	1,408	(1,151)
Inventories and Prepaid Expenses - (Increase)/Decrease	(5,619)	(26,226)
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	(941,265)	622,251
Deferred Revenue Increase/(Decrease)	(316,582)	422,008
School Generated Funds Liability Increase/(Decrease)	-	-
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	<u>881,984</u>	<u>424,141</u>
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(3,144,061)	(653,878)
Proceeds on Disposal of Tangible Capital Assets	-	-
Cash Provided by (Applied to) Capital Transactions	<u>(3,144,061)</u>	<u>(653,878)</u>
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	<u>-</u>	<u>-</u>
<b>Financing Transactions</b>		
Borrowings from the Provincial Government Increase/(Decrease)	618,819	(62,192)
Other Borrowings Increase/(Decrease)	1,702,029	-
Cash Provided by (Applied to) Financing Transactions	<u>2,320,848</u>	<u>(62,192)</u>
Cash and Bank / Overdraft (Increase)/Decrease	58,771	(291,929)
Cash and Bank (Overdraft) at Beginning of Year	<u>(4,431,817)</u>	<u>(4,139,888)</u>
<b>Cash and Bank (Overdraft) at End of Year</b>	<u><u>(4,373,046)</u></u>	<u><u>(4,431,817)</u></u>



**OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2017	2016
<b>Financial Assets</b>		
Cash and Bank	1,515	1,515
Due from		
- Provincial Government	1,625,259	1,241,801
- Federal Government	167,995	89,146
- Municipal Government	4,079,886	3,728,524
- Other School Divisions	-	-
- First Nations	106,190	1,975,970
- Other Funds	57,288	122,630
Accounts Receivable	34,703	36,111
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>6,072,836</u>	<u>7,195,697</u>
<b>Liabilities</b>		
Overdraft	4,746,659	4,750,872
Accounts Payable	761,109	1,710,985
Accrued Liabilities	-	-
Employee Future Benefits	-	-
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	-	-
Deferred Revenue	143,836	460,418
Other Borrowings	-	-
	<u>5,651,604</u>	<u>6,922,275</u>
<b>Net Financial Assets (Net Debt)</b>	<u>421,232</u>	<u>273,422</u>
<b>Non-Financial Assets</b>		
Inventories	149,772	145,460
Prepaid Expenses	49,426	48,119
	<u>199,198</u>	<u>193,579</u>
<b>Accumulated Surplus (Deficit)</b>	<u>620,430</u>	<u>467,001</u>



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

For the Year Ended June 30

	2017 Actual	2017 Budget	2016 Actual
<b>Revenue</b>			
Provincial Government - Core	13,886,615	13,891,055	13,911,841
Federal Government	-	-	-
Municipal Government - Property Tax	7,373,514	7,426,103	6,637,354
- Other	25,200	-	-
Other School Divisions	16,500	67,600	63,598
First Nations	7,231,881	7,630,251	7,177,718
Private Organizations and Individuals	75,600	19,000	16,800
Other Sources	25,401	7,000	18,071
	<u>28,634,711</u>	<u>29,041,009</u>	<u>27,825,382</u>
<b>Expenses</b>			
Regular Instruction	16,917,544	16,866,528	16,706,427
Student Support Services	3,565,159	3,858,010	3,520,118
Adult Learning Centres	134,567	177,634	141,132
Community Education and Services	95,023	116,074	96,970
Divisional Administration	1,271,197	1,197,829	1,201,094
Instructional and Other Support Services	729,293	747,367	730,739
Transportation of Pupils	1,900,910	2,099,402	2,048,737
Operations and Maintenance	3,291,494	3,280,165	3,093,068
Fiscal	451,417	478,000	420,676
	<u>28,356,604</u>	<u>28,821,009</u>	<u>27,958,961</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>278,107</u>	<u>220,000</u>	<u>(133,579)</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(46,568)</u>		<u>205</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>324,675</u>	<u>220,000</u>	<u>(133,784)</u>
Net Transfers from (to) Capital Fund	(171,246)	(220,000)	(45,967)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	<u>153,429</u>	<u>0</u>	<u>(179,751)</u>
Opening Accumulated Surplus (Deficit)	467,001		646,752
Adjustments: <u>Liability for Contaminated Sites</u>	-		-
	-		-
<u>Non-vested sick leave - prior years</u>	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>467,001</u>		<u>646,752</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u><u>620,430</u></u>		<u><u>467,001</u></u>

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

For the Year Ended June 30, 2017

**Funding of Schools Program**

Base Support

Instructional Support	2,924,030	
Additional Instructional Support for Small Schools	22,551	
Sparsity	514,526	
Curricular Materials	91,044	
Information Technology	94,079	
Library Services	139,601	
Student Services	492,467	
Counselling and Guidance	125,944	
Professional Development	69,800	
Physical Education	37,750	
Occupancy	1,282,500	5,794,292

Categorical Support

Transportation	1,226,488	
Board and Room	-	
Special Needs: Coordinator/Clinician	163,879	
Special Needs: Level 2	270,750	
Special Needs: Level 3	162,701	
Senior Years Technology Education	71,280	
English as an Additional Language	33,050	
Aboriginal Academic Achievement (including BSSAP)	90,500	
Aboriginal and International Languages	238	
French Language Education	6,220	
Small Schools	142,073	
Enrolment Change Support	-	
Northern Allowance	-	
Early Childhood Development Initiative	24,542	
Literacy and Numeracy	121,392	
Education for Sustainable Development	9,800	2,322,913

Equalization

1,143,358

Additional Equalization

-

Adjustment for Days Closed

-

Formula Guarantee

1,351,120

Other Program Support

School Buildings Support: "D" Projects	104,520	
Technology Education Equipment Replacement	33,314	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	-	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	137,834

10,749,517



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

For the Year Ended June 30, 2017

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
			0
<b>Municipal Government</b>			
Special Requirement	9,859,305		
Less: Education Property Tax Credit	(1,692,650)		
Less: Tax Incentive Grant	(793,141)	7,373,514	
Other:	Re: Interest in government partnership	25,200	7,398,714
<b>Other School Divisions</b>			
Tuition Fees		-	
Transfer Fees		16,500	
Residual Fees		-	
Transportation of Pupils		-	
Other:		-	
			16,500
<b>First Nations</b>			
Tuition Fees		7,231,881	
Transportation of Pupils		-	
Other:		-	
			7,231,881
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		-	
International Tuition		14,000	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:	Re: Interest in government partnership	61,600	
			75,600
<b>Other Sources</b>			
Interest		2,486	
Donations		1,500	
Other:	Regular instruction	935	
	Maintenance/Transportation	20,155	
	Employee parking fees	315	
	Equity payments	10	
			25,401
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<u>14,748,096</u>

**OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT**

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2017	2016
	Regular Instruction	Student Support Services	Adult Learning Centres	Education and Services	Divisional Administration	Instructional and Other Support Services	Transportation of Pupils	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	14,320,993	3,199,071	78,247	83,363	909,997	527,195	721,611	1,051,727		20,892,204	20,242,637
Employees Benefits and Allowances	811,296	273,079	3,185	1,185	92,224	43,985	99,206	158,962		1,483,122	1,441,251
Services	559,406	51,208	20,122	4,571	259,503	112,461	766,909	1,707,938		3,482,118	3,605,082
Supplies, Materials and Minor Equipment	1,106,734	41,801	1,995	5,904	9,473	45,652	313,184	372,867		1,897,610	2,095,759
Interest and Bank Charges									43,637	43,637	36,877
Bad Debt Expense										0	0
Transfers	119,115	-	31,018	-	-	-	-	-	(PAYROLL TAX) 407,780	557,913	537,355
<b>TOTALS</b>	<b>16,917,544</b>	<b>3,565,159</b>	<b>134,567</b>	<b>95,023</b>	<b>1,271,197</b>	<b>729,293</b>	<b>1,900,910</b>	<b>3,291,494</b>	<b>451,417</b>	<b>28,356,604</b>	<b>27,958,961</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 100**  
For the Year Ended June 30, 2017

REGULAR INSTRUCTION	10				SINGLE TRACK SCHOOLS *			80	90	TOTALS
	ADMINISTRATION	20	50	70	ENGLISH LANGUAGE	FRENCH IMMERSION	DUAL TRACK SCHOOLS **			
CODE OBJECT \ PROGRAM										
3XX SALARIES										
320 Executive, Managerial and Supervisory	1,102,833									1,102,833
330 Instructional - Teaching		12,210,331								12,210,331
350 Instructional - Other		359,415								359,415
360 Technical, Specialized and Service										0
370 Secretarial, Clerical and Other	424,228									424,228
390 Information Technology	224,186									224,186
Total Salaries	1,751,247	12,569,746	0	0	12,569,746	0	0	0	0	14,320,993
4XX EMPLOYEES BENEFITS AND ALLOWANCES	134,809	676,487								811,296
5-6XX SERVICES										
510 Professional, Technical and Specialized		50,628								50,628
520 Communications	53,727	3,303								57,030
540 Travel and Meetings	19,834	83,881								103,715
560 Tuition		6,338								6,338
570 Printing and Binding		35,081								35,081
580 Insurance and Bond Premiums		7,305								7,305
590 Maintenance and Repair Services		113								113
610 Rentals		18,000								18,000
630 Advertising	14,927	290								15,217
640 Dues and Fees		840								840
650 Professional and Staff Development	6,689									6,689
680 Information Technology Services	37,770	220,680								258,450
Total Services	132,947	426,459	0	0	426,459	0	0	0	0	559,406
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT										
710 Supplies	44,375	575,771								620,146
740 Curricular and Media Materials		112,564								112,564
760 Minor Equipment		78,279								78,279
780 Information Technology Equipment		295,745								295,745
Total Supplies, Materials and Minor Equipment	44,375	1,062,359	0	0	1,062,359	0	0	0	0	1,106,734
96X-99 TRANSFERS										
960 School Divisions		105,179								105,179
980 Organizations and Individuals		13,936								13,936
Total Transfers	0	119,115	0	0	119,115	0	0	0	0	119,115
TOTALS	2,063,378	14,854,166	0	0	14,854,166	0	0	0	0	16,917,544

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

\*\* includes multi-track schools.

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 200**  
For the Year Ended June 30, 2017

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
<b>3XX SALARIES</b>								
320	Executive, Managerial and Supervisory	104,095						104,095
330	Instructional - Teaching					855,511	482,630	1,338,141
350	Instructional - Other				991,650	401,663		1,393,313
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	16,691						16,691
380	Clinician		346,831					346,831
390	Information Technology							0
	Total Salaries	120,786	346,831	0	991,650	1,257,174	482,630	3,199,071
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>								
		6,143	17,700		127,364	102,281	19,591	273,079
<b>5-6XX SERVICES</b>								
510	Professional, Technical and Specialized		5,000		475			5,475
520	Communications	735	4,172				932	5,839
540	Travel and Meetings	9,218	12,467		2,286	3,399	7,352	34,722
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising	411						411
640	Dues and Fees	650	3,258					3,908
660	Professional and Staff Development	125					728	853
680	Information Technology Services							0
	Total Services	11,139	24,897	0	2,761	3,399	9,012	51,208
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>								
710	Supplies	263	8,155		3,566		557	12,541
740	Curricular and Media Materials							0
760	Minor Equipment				158			158
780	Information Technology Equipment		4,662		23,044	1,396		29,102
	Total Supplies, Materials and Minor Equipment	263	12,817	0	26,768	1,396	557	41,801
<b>96X-99 TRANSFERS</b>								
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
<b>TOTALS</b>		138,331	402,245	0	1,148,543	1,364,250	511,790	3,565,159

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300**

For the Year Ended June 30, 2017

ADULT LEARNING CENTRES		10	20	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching		78,247	78,247
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	78,247	78,247
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			3,185
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications		2,122	2,122
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		18,000	18,000
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	20,122	20,122
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
710	Supplies		1,995	1,995
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials and Minor Equipment	0	1,995	1,995
96X-99	TRANSFERS			
960	School Divisions			0
980	Organizations and Individuals		31,018	31,018
999	Recharge			0
	Total Transfers	0	31,018	31,018
	<b>TOTALS</b>	<b>0</b>	<b>134,567</b>	<b>134,567</b>



**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**

For the Year Ended June 30, 2017

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching				83,363	83,363
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	83,363	83,363
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				1,185	1,185
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings				4,571	4,571
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	4,571	4,571
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies				5,904	5,904
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	0	5,904	5,904
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	0	95,023	95,023

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 500**  
For the Year Ended June 30, 2017

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
<b>3XX SALARIES</b>						
310	Trustees Remuneration	96,603				96,603
320	Executive, Managerial and Supervisory		286,493	216,490		502,983
360	Technical, Specialized and Service			238,586		238,586
370	Secretarial, Clerical and Other		47,364	24,461		71,825
390	Information Technology					0
	Total Salaries	96,603	333,857	479,537	0	909,997
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>						
		1,289	21,882	69,053		92,224
<b>5-6XX SERVICES</b>						
510	Professional, Technical and Specialized	825		25,783	76,541	103,149
520	Communications		4,080	9,438		13,518
540	Travel and Meetings	21,301	16,506	5,748		43,555
570	Printing and Binding			3,343		3,343
580	Insurance and Bond Premiums			29,834		29,834
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising		370	1,097		1,467
640	Dues and Fees	39,504	2,716	1,597		43,817
650	Professional and Staff Development	17,582	1,834	1,404		20,820
680	Information Technology Services					0
	Total Services	79,212	25,506	78,244	76,541	259,503
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>						
710	Supplies			8,165		8,165
740	Curricular and Media Materials			49		49
760	Minor Equipment					0
780	Information Technology Equipment			1,259		1,259
	Total Supplies, Materials and Minor Equipment	0	0	9,473	0	9,473
<b>96X-99 TRANSFERS</b>						
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		177,104	381,245	636,307	76,541	1,271,197

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

31-Oct-17

For the Year Ended June 30, 2017

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	89,990					89,990
330	Instructional - Teaching				226,580		226,580
350	Instructional - Other			210,625			210,625
360	Technical, Specialized and Service						0
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	89,990	0	210,625	226,580		527,195
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>							
		747	3,162	28,951	11,125		43,985
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized				19		19
520	Communications		1,603		2,216		3,819
540	Travel and Meetings		3,769	597			4,366
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees		1,622		150		1,772
650	Professional and Staff Development		2,031		91,002		93,033
680	Information Technology Services			9,452			9,452
	Total Services	0	9,025	10,049	93,387	0	112,461
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies		49		13,042		13,091
740	Curricular and Media Materials			32,561			32,561
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	49	32,561	13,042	0	45,652
<b>96X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations and Individuals						0
	Total Transfers					0	0
<b>TOTALS</b>		<b>90,737</b>	<b>12,236</b>	<b>282,186</b>	<b>344,134</b>	<b>0</b>	<b>729,293</b>

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

31-Oct-17

For the Year Ended June 30, 2017

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	38,800					38,800
350	Instructional - Other						0
360	Technical, Specialized and Service		667,023				667,023
370	Secretarial, Clerical and Other		15,788				15,788
390	Information Technology						0
	Total Salaries	38,800	682,811		0	0	721,611
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>							
5-6XX	SERVICES	5,298	93,908				99,206
510	Professional, Technical and Specialized		2,080				2,080
520	Communications	1,117	11,946				13,063
540	Travel and Meetings	5,708	1,859				7,567
550	Transportation of Pupils		652,455	8,663		37,961	699,079
570	Printing and Binding						0
580	Insurance and Bond Premiums		9,659				9,659
590	Maintenance and Repair Services		20,708				20,708
610	Rentals						0
630	Advertising	994					994
640	Dues and Fees	803					803
650	Professional and Staff Development	518	12,438				12,956
680	Information Technology Services						0
	Total Services	9,140	711,145	8,663	0	37,961	766,909
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies	198	309,029				309,227
740	Curricular and Media Materials						0
760	Minor Equipment		2,969				2,969
780	Information Technology Equipment		988				988
	Total Supplies, Materials and Minor Equipment	198	312,986		0	0	313,184
<b>96X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge		(158,267)			158,267	0
	Total Transfers	0	(158,267)	0	0	158,267	0
<b>TOTALS</b>		53,436	1,642,583	8,663	0	196,228	1,900,910

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
For the Year Ended June 30, 2017

OPERATIONS AND MAINTENANCE		10		20		50		70		80		TOTALS
		ADMINISTRATION		SCHOOL BUILDINGS MAINTENANCE		SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS		OTHER BUILDINGS		GROUNDS		
CODE	OBJECT \ PROGRAM											
<b>3XX SALARIES</b>												
320	Executive, Managerial and Supervisory	38,265										38,265
360	Technical, Specialized and Service		997,674									997,674
370	Secretarial, Clerical and Other		15,788									15,788
390	Information Technology											0
	Total Salaries	38,265	1,013,462	0						0		1,051,727
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>												
		6,130	152,832									158,962
<b>5-6XX SERVICES</b>												
510	Professional, Technical and Specialized	1,487	2,252					838			95,882	98,972
520	Communications		7,521						26,676			9,008
530	Utility Services		736,220									762,896
540	Travel and Meetings	801	17,802									18,603
570	Printing and Binding											0
580	Insurance and Bond Premiums		180,431									180,431
590	Maintenance and Repair Services		376,117					120,826			3,781	502,302
610	Rentals		63,523						18,584			82,107
620	Property Taxes		35,656						11,944			47,600
630	Advertising	412										412
640	Dues and Fees	803										803
650	Professional and Staff Development	488	4,316									4,804
680	Information Technology Services											0
	Total Services	3,991	1,423,838					120,826	59,620		99,663	1,707,938
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>												
710	Supplies		291,550					33,778			376	336,504
740	Curricular and Media Materials								10,800			0
760	Minor Equipment		36,363									36,363
780	Information Technology Equipment											0
	Total Supplies, Materials and Minor Equipment	0	327,913					33,778	10,800		376	372,867
<b>96X-99 TRANSFERS</b>												
999	Recharge											0
<b>TOTALS</b>		48,386	2,918,045	154,604	70,420	100,039						3,291,494



## CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2017	2016
<b>Financial Assets</b>		
Cash and Bank	-	-
Due from		
- Provincial Government	177,810	169,199
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	-	-
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	177,810	169,199
<b>Liabilities</b>		
Overdraft	-	-
Accounts Payable	-	-
Accrued Liabilities	-	-
Accrued Interest Payable	177,810	169,199
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	57,288	122,630
Deferred Revenue	-	-
Borrowings from the Provincial Government	9,891,506	9,272,687
Other Borrowings	1,702,029	-
	11,828,633	9,564,516
<b>Net Debt</b>	(11,650,823)	(9,395,317)
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	13,212,895	11,006,962
<b>Accumulated Surplus / Equity *</b>	1,562,072	1,611,645
* Comprised of:		
Reserve Accounts	-	-
Equity in Tangible Capital Assets	1,562,072	1,611,645
	1,562,072	1,611,645

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

For the Year Ended June 30

	2017	2016
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	639,682	620,091
- Interest	450,544	453,191
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	77,627	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	-	-
Gain on receipt of Modular classroom	-	-
	-	-
	-	-
	1,167,853	1,073,282
<b>Expenses</b>		
Amortization	938,128	928,283
Interest on Borrowings from the Provincial Government	450,544	453,191
Other Interest	-	-
Other Capital Items	-	-
	1,388,672	1,381,474
Current Year Surplus / (Deficit)	(220,819)	(308,192)
Net Transfers from (to) Operating Fund	171,246	45,967
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	(49,573)	(262,225)
Opening Accumulated Surplus / Equity	1,611,645	1,873,870
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	1,611,645	1,873,870
<b>Closing Accumulated Surplus / Equity</b>	<b>1,562,072</b>	<b>1,611,645</b>



**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
at June 30, 2017

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2017 TOTALS	2016 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	26,328,597	172,594	3,169,332	150,082	521,804	189,411	372,988	-	122,630	31,027,438	30,373,560
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	26,328,597	172,594	3,169,332	150,082	521,804	189,411	372,988	-	122,630	31,027,438	30,373,560
Add:											
Additions during the year	1,258,500	-	123,345	14,790	94,521	-	-	-	1,652,905	3,144,061	653,878
Less:											
Disposals and write downs	-	-	-	-	-	-	-	-	-	-	-
Closing Cost	27,587,097	172,594	3,292,677	164,872	616,325	189,411	372,988	-	1,775,535	34,171,499	31,027,438
<b>Accumulated Amortization</b>											
Opening, as previously reported	16,947,730	77,573	2,385,232	117,282	321,871	170,788	-	-	-	20,020,476	19,092,193
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	16,947,730	77,573	2,385,232	117,282	321,871	170,788	-	-	-	20,020,476	19,092,193
Add:											
Current period Amortization	641,841	6,904	174,177	13,626	85,596	15,984	-	-	-	938,128	928,283
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization	17,589,571	84,477	2,559,409	130,908	407,467	186,772	-	-	-	20,958,604	20,020,476
<b>Net Tangible Capital Asset</b>	9,997,526	88,117	733,268	33,964	208,858	2,639	372,988	-	1,775,535	13,212,895	11,006,962
<b>Proceeds from Disposal of Capital Assets</b>	-	-	-	-	-	-	-	-	-	-	-

\* Includes network infrastructure.



**SPECIAL PURPOSE FUND  
SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2017	2016
<b>Financial Assets</b>		
Cash and Bank	372,098	317,540
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>372,098</u>	<u>317,540</u>
<b>Liabilities</b>		
School Generated Funds Liability	-	-
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>0</u>	<u>0</u>
<b>Accumulated Surplus *</b>	<u><u>372,098</u></u>	<u><u>317,540</u></u>
* Comprised of:		
School Generated Funds Accumulated Surplus	372,098	317,540
Other Funds Accumulated Surplus	-	-
<b>Accumulated Surplus *</b>	<u><u>372,098</u></u>	<u><u>317,540</u></u>

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

For the Year Ended June 30

	2017	2016
<b>Revenue</b>		
School Generated Funds	1,026,090	1,059,394
Other Funds	-	-
	-	-
	<u>1,026,090</u>	<u>1,059,394</u>
<b>Expenses</b>		
School Generated Funds	971,532	997,696
Other Funds	-	-
	-	-
	<u>971,532</u>	<u>997,696</u>
Current Year Surplus (Deficit)	54,558	61,698
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	<u>54,558</u>	<u>61,698</u>
Opening Accumulated Surplus	317,540	255,842
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>317,540</u>	<u>255,842</u>
<b>Closing Accumulated Surplus</b>	<u><u>372,098</u></u>	<u><u>317,540</u></u>

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

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2016
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	1,999.5
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	-
- Francais	-
- French Immersion	-
- Other Bilingual	0.0
Senior Years Technology Education	-
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<b><u>1,999.5</u></b>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	799
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,137,127
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,240,557
LOADED KILOMETERS (For the period ended June 30)	793,122

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

For the 2016/17 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	10.45	1.00			4.20	0.80	0.50	0.50	17.45
330	Instructional - Teaching	145.39	15.85	1.00	1.00		2.25			165.49
350	Instructional - Other	14.39	65.92				8.92			89.23
360	Technical, Specialized And Service					4.00		28.50	23.90	56.40
370	Secretarial, Clerical And Other	15.69	0.33			1.50		0.33	0.33	18.18
380	Clinician		3.45							3.45
390	Information Technology	4.25								4.25
<b>TOTALS (excluding Trustees)</b>		<b>190.17</b>	<b>86.55</b>	<b>1.00</b>	<b>1.00</b>	<b>9.70</b>	<b>11.97</b>	<b>29.33</b>	<b>24.73</b>	<b>354.45</b>

510 Contracted Clinicians (include private clinicians where possible)	
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310 TRUSTEES		10.00
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**CALCULATION OF ADMINISTRATION COSTS  
AS A PERCENTAGE OF TOTAL EXPENSES**

**Administration Costs**

Divisional Administration, Function 500	1,271,197
Less: Liability Insurance	29,834
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
Incremental administration costs related to Waywayseecappo	197,591
	<u>1,043,772 (A)</u>

**Expense Base**

Total Operating Expenses	28,356,604
Plus: Transfers to Capital	155,029
Less: Adult Learning Centres, Function 300	134,567
	<u>28,377,066 (B)</u>

**Percentage (A) / (B)** 3.68%

**Maximum Allowable Percentage** 4.06%

Calculation of **Maximum Allowable Percentage**:  
 If F.T.E. Enrolment is 5,000 or over = 3.50%  
 If F.T.E. Enrolment is 1,000 or less = 4.25%  
 If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:  
 3.5% + (5,000 – division enrolment X 0.0001875%) to a maximum of 4.25%  
 5.0% limit for Northern divisions

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

**International Student Programs**

<b>Expenses (1)</b>	
Instructional	-
Administration (deducted above)	- *
Other: _____	-
	-
	<u>0</u>
 Associated Revenue <sup>(2)</sup>	 <u>-</u>

**Self-Administered Pension Plans**

<b>Expenses (1)</b>	
Administration (deducted above)	- *
Other: _____	-
	-
	<u>0</u>
 Associated Revenue <sup>(2)</sup>	 <u>-</u>

(1) Incremental costs of the program.

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

**CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES**

FUNCTION / PROGRAM	TOTAL EXPENSES	REDUCTIONS TO EXPENSES						ALLOWABLE EXPENSES
		ADJUSTMENTS TO EXPENSES <<<<<< (from Appendix A) >>>>>>	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES		
						TRANSFER AND RESIDUAL FEES	TUITION, OTHER	
210 - 260 Student Support Services	3,053,369	0	597,330	0	0	763,342	0	1,692,697
270 Counselling and Guidance	511,790	0	0	0	0	127,948	0	383,842
300 Adult Learning Centres	134,567					134,566	0	
400 Community Education and Services	95,023		24,542	0	0	87,270	0	
620 Library / Media Centre	282,186	0	0	0	0	70,546	0	211,640
630 Professional and Staff Development	344,134	0	121,392	0	0	86,033	0	136,709
800 Operations and Maintenance	3,291,494	16,217	0	104,520	0	822,874	315	2,380,002
ALLOCATED ADJUSTMENTS/REDUCTIONS		16,217	743,264	104,520		2,092,579	315	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		109,311	1,579,649	33,314	651,307	5,169,802	109,400	(1)
<b>TOTALS</b>	<b>7,712,563</b>	<b>125,528</b>	<b>2,322,913</b>	<b>137,834</b>	<b>651,307</b>	<b>7,262,381</b>	<b>109,715</b>	<b>4,804,890</b>

OTHER FUNCTION/PROGRAMS EXPENSES  OPEN OR CLOSE DETAIL  
 TOTAL EXPENSES **28,356,604**

**CALCULATION OF UNSUPPORTED EXPENSES**  
 OTHER FUNCTION/PROGRAMS EXPENSES 20,644,041  
 TOTAL ALLOWABLE EXPENSES 4,804,890  
 TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1) (7,434,161)  
 Base Support (from page 8) (5,794,292)  
 Formula Guarantee (from page 8) (1,351,120)  
 SCHOOL BUS AMORTIZATION (from TCA Sched page 23) 174,177  
**TOTAL UNSUPPORTED EXPENSES 11,043,535**





**CALCULATION OF ALLOWABLE EXPENSES**

OTHER PROVINCIAL GOVERNMENT REVENUE:	Allocated	Unallocated	Total
Other Dept. of Education			
General Support Grant		410,980	410,980
Education Property Tax Credit		1,692,650	1,692,650
Tax Incentive Grant		793,141	793,141
All other	240,327		240,327
Other Provincial Government Departments	0		0
<b>Total Revenue</b>	<b>240,327</b>	<b>2,896,771</b>	<b>3,137,098</b>

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 30 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW.

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	0		0
Municipal Government			
Net Special Requirement		7,373,514	7,373,514
Other	25,200		25,200
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	16,500		16,500
Residual Fees	0		0
All other	0		0
First Nations			
Tuition Fees	7,231,881		7,231,881
All other	0		0
Private Organizations and Individuals			
Tuition Fees	14,000		14,000
Ancillary Services	61,600		61,600
Other Sources		2,486	2,486
Interest	1,500		1,500
Donations	21,415		21,415
Other			
<b>Total Revenue</b>	<b>7,372,096</b>	<b>7,376,000</b>	<b>14,748,096</b>

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	3,137,098
Education Property Tax Credit	(1,692,650)
Tax Incentive Grant	(793,141)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>651,307</b>
(to agree with Other Provincial Gov't Revenue on page 30)	

**NON-PROVINCIAL SOURCES:**

<b>TOTAL ALLOCABLE FEES</b>	<b>7,262,381</b>
(Tuition, Transfer and Residual Fees)	

**TOTAL ALLOCABLE OTHER REVENUE**

(to agree with total other revenue on page 30)

<b>109,715</b>
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**TOTAL ALLOCABLE NON-PROV. SOURCES**

<b>7,372,096</b>
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SENIOR STAFF ALLOCATION (UNAUDITED)

	Position: Assistant Superintendent %	Position: Assistant Superintendent of Aboriginal Education %	Position:	Position:	Position:	Position:
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
400 Community, Education and Services						
500 Administration	60.00%	60.00%				
600 Instructional and Pupil Support Services	40.00%	40.00%				
700 Transportation of Pupils						
800 Operations and Maintenance						
TOTAL (must add to 100%)	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.  
 Senior staff includes superintendents and secretary-treasurers and one reporting level down.  
 Refer to Allocation Rule 1(b) on page 11.1 of the FRAME Manual.