

Manitoba
Education



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

HANOVER SCHOOL DIVISION
5 CHRYSLER GATE
STEINBACH, MANITOBA R5G 0E2

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

June 30, 2021

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Auditor's Responsibilities for the Audit of the Consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated 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.

Winnipeg, Manitoba

October 5th, 2021

MNP LLP

Chartered Professional Accountants

I hereby certify that this report and the schedule referenced herein have been presented to the members of the Board of Trustees of Hanover School Division.

DATE

Oct 05, 2021

CHAIRPERSON

Ron Falk

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 EIS Enrolment File Verification Report, 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 School Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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.

Winnipeg, Manitoba

October 5, 2021

MNP LLP
Chartered Professional Accountants

I hereby certify that this report and the schedule referenced herein have been presented to the members of the Board of Trustees of Hanover School Division.

DATE

Oct 05, 2021

CHAIRPERSON

Ron Falk



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

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2020

HANOVER SCHOOL DIVISION

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB).
The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to upload to the departmental EIS database.

SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE														TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Blumenort School				40	36	43	44	45	41	47	49	24					369	34	0	403
Bothwell School				9	11	9	9	10	8	8	14	15					93	20	0	113
Clearspring Middle School									131	130	128	140					529	74	0	603
Crystal Springs School				2	6	2	3	5	8	2	7	4	6	6	5	3	59		0	59
Elmdale School				54	49	62	39	61									265	44	0	309
Green Valley School									63	66	61	46	55	45	42	49	427	86	0	513
Kleefeld School				39	37	37	32	36	31	32	40	41					325	85	0	410
Landmark Collegiate											37	31	27	34	30	33	192	10	0	202
Landmark Elementary School				24	29	24	24	27	24	40							192	20	0	212



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SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE													TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL	
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11					12
SCHOOL DIVISION TOTAL				566	593	601	546	620	591	615	622	591	616	633	574	558	7,726	990	0	8,716
PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)					1					1	1	1	2				1			7

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of Hanover School Division (the "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 MNP LLP; 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 5, 2021

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

Function 100 - Regular Instruction - Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff.

Function 200 - Student Support Services - Consists of costs specifically related to students who have exceptional learning needs, as well as counselling and guidance and resource costs for all students. Students with exceptional learning needs are students who have physical, cognitive, sensory, or emotional/behavioural disabilities. These costs would include special education and resource teachers, special needs educational assistants, counsellors, clinicians, and related and appropriate services (e.g. occupational therapists), supplies, textbooks, materials, equipment and software. Special education co-ordinators or student services administrators and clerical staff are also included.

Function 300 - Adult Learning Centres - Consists of costs related to Adult Learning Centres (ALC) owned and operated by school divisions, including "hybrid" facilities that serve both adults and regular K-12 students. ALC's offer adult centred programs in which adult education principles and practices are applied to curriculum and program delivery. Does not include costs associated with adults in the regular classroom. Also, does not include costs associated with ALC's that are governed by their own board of directors.

Function 400 - Community Education and Services - Consists of costs related to providing services (such as community use of facilities and gym rentals) and non-credit courses to community groups and individuals. Includes pre-kindergarten education.

Function 500 - Divisional Administration - Consists of costs related to the administration of the school division including the board of trustees and the superintendent's and secretary-treasurer's departments.

Function 600 - Instructional and Other Support Services - Consists of costs related to support services for students, teaching staff and the educational process, such as libraries/media centers, professional development, and curriculum consulting and development.

Function 700 - Transportation of Pupils - Consists of all costs, including supervisory and clerical personnel, related to the transportation of pupils. Does not include the purchase of school buses over \$20,000 per unit as they are recorded in the capital fund.

Function 800 - Operations and Maintenance - Consists of all costs, including supervisory and clerical personnel, related to the upkeep, maintenance and minor repair of all school division buildings and grounds. Includes utilities, taxes, insurance and supplies. Does not include capital costs.

Function 900 - Fiscal - Consists of short-term loan interest, bank charges, bad debts expense and the Health and Education Levy.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2021	2020
	Financial Assets		
	Cash and Bank	-	-
	Due from - Provincial Government	4,787,438	4,949,999
	- Federal Government	127,974	65,092
	- Municipal Government	18,089,122	16,665,748
	- Other School Divisions	7,228	-
	- First Nations	-	-
	Accounts Receivable	158,171	157,986
	Accrued Investment Income	-	-
*	Portfolio Investments	10	10
		<u>23,169,943</u>	<u>21,838,835</u>
	Liabilities		
*	Overdraft	671,310	854,594
	Accounts Payable	1,779,280	1,578,675
	Accrued Liabilities	9,811,484	11,386,548
*	Employee Future Benefits	1,197,214	1,029,457
	Accrued Interest Payable	1,867,784	1,897,288
	Due to - Provincial Government	-	91,722
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
*	Deferred Revenue	1,166,574	1,698,526
*	Borrowings from the Provincial Government	108,286,988	100,606,804
	Other Borrowings	-	-
	School Generated Funds Liability	-	20,412
		<u>124,780,634</u>	<u>119,164,026</u>
	Net Assets (Debt)	<u>(101,610,691)</u>	<u>(97,325,191)</u>
	Non-Financial Assets		
*	Net Tangible Capital Assets (TCA Schedule)	129,406,751	127,339,142
	Inventories	454,994	399,005
	Prepaid Expenses	861,487	1,038,609
		<u>130,723,232</u>	<u>128,776,756</u>
*	Accumulated Surplus	<u>29,112,541</u>	<u>31,451,565</u>

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

Notes		2021	2020
	Revenue		
	Provincial Government	76,644,748	73,773,623
	Federal Government	237,520	-
	Municipal Government - Property Tax	29,489,734	27,736,314
	- Other	-	-
	Other School Divisions	122,104	106,185
	First Nations	-	-
	Private Organizations and Individuals	228,453	314,738
	Other Sources	233,278	(433,314)
	School Generated Funds	524,828	1,594,541
	Other Special Purpose Funds	-	-
		<u>107,480,665</u>	<u>103,092,087</u>
	Expenses		
	Regular Instruction	64,289,663	58,364,121
	Student Support Services	15,202,198	13,315,189
	Adult Learning Centres	-	-
	Community Education and Services	36,470	132,174
	Divisional Administration	2,176,310	2,253,907
	Instructional and Other Support Services	1,887,357	2,494,960
	Transportation of Pupils	3,825,993	3,348,368
	Operations and Maintenance	9,479,558	9,154,084
*	Fiscal - Interest	4,054,221	4,032,434
	- Other	1,695,879	1,431,472
	Amortization	6,465,226	5,062,684
	Other Capital Items	119,717	251,903
	School Generated Funds	587,097	1,504,081
	Other Special Purpose Funds	-	-
		<u>109,819,689</u>	<u>101,345,377</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>(2,339,024)</u>	<u>1,746,710</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>0</u>	<u>0</u>
	Net Current Year Surplus (Deficit)	<u>(2,339,024)</u>	<u>1,746,710</u>
	Opening Accumulated Surplus	31,451,565	29,704,855
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>31,451,565</u>	<u>29,704,855</u>
	Closing Accumulated Surplus	<u>29,112,541</u>	<u>31,451,565</u>

See accompanying notes to the Financial Statements

* NOTE REQUIRED

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2021

	2021	2020
Net Current Year Surplus (Deficit)	<u>(2,339,024)</u>	<u>1,746,710</u>
Amortization of Tangible Capital Assets	6,465,226	5,062,684
Acquisition of Tangible Capital Assets	(8,532,835)	(8,698,471)
(Gain) / Loss on Disposal of Tangible Capital Assets	(5,926)	704,032
Proceeds on Disposal of Tangible Capital Assets	<u>5,926</u>	<u>3,000</u>
	<u>(2,067,609)</u>	<u>(2,928,755)</u>
Inventories (Increase)/Decrease	(55,989)	(90,069)
Prepaid Expenses (Increase)/Decrease	<u>177,122</u>	<u>(137,890)</u>
	<u>121,133</u>	<u>(227,959)</u>
(Increase)/Decrease in Net Debt	<u>(4,285,500)</u>	<u>(1,410,004)</u>
Net Debt at Beginning of Year	(97,325,191)	(95,915,187)
Adjustments Other than Tangible Cap. Assets	<u>-</u>	<u>-</u>
	<u>(97,325,191)</u>	<u>(95,915,187)</u>
Net Assets (Debt) at End of Year	<u><u>(101,610,691)</u></u>	<u><u>(97,325,191)</u></u>

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2021

	2021	2020
Operating Transactions		
Net Current Year Surplus (Deficit)	(2,339,024)	1,746,710
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	6,465,226	5,062,684
(Gain)/Loss on Disposal of Tangible Capital Assets	(5,926)	704,032
Employee Future Benefits Increase/(Decrease)	167,757	(126,136)
Due from Other Organizations (Increase)/Decrease	(1,330,923)	(1,924,495)
Accounts Receivable & Accrued Income (Increase)/Decrease	(185)	33,525
Inventories and Prepaid Expenses - (Increase)/Decrease	121,133	(227,959)
Due to Other Organizations Increase/(Decrease)	(91,722)	91,722
Accounts Payable & Accrued Liabilities Increase/(Decrease)	(1,403,963)	2,037,192
Deferred Revenue Increase/(Decrease)	(531,952)	(1,091,433)
School Generated Funds Liability Increase/(Decrease)	(20,412)	20,412
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	1,030,009	6,326,254
Capital Transactions		
Acquisition of Tangible Capital Assets	(8,532,835)	(8,698,471)
Proceeds on Disposal of Tangible Capital Assets	5,926	3,000
Cash Provided by (Applied to) Capital Transactions	(8,526,909)	(8,695,471)
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	7,680,184	9,508,617
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	7,680,184	9,508,617
Cash and Bank / Overdraft (Increase)/Decrease	183,284	7,139,400
Cash and Bank (Overdraft) at Beginning of Year	(854,594)	(7,993,994)
Cash and Bank (Overdraft) at End of Year	(671,310)	(854,594)

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2021	2020
Financial Assets		
Cash and Bank	8,343	18,207
Due from		
- Provincial Government	2,919,654	3,052,711
- Federal Government	127,692	52,643
- Municipal Government	18,089,122	16,665,748
- Other School Divisions	7,228	-
- First Nations	-	-
- Other Funds	2,328,130	2,400,469
Accounts Receivable	158,171	157,986
Accrued Investment Income	-	-
Portfolio Investments	10	10
	<u>23,638,350</u>	<u>22,347,774</u>
Liabilities		
Overdraft	9,743,591	4,324,956
Accounts Payable	1,779,280	1,044,707
Accrued Liabilities	9,811,484	11,386,548
Employee Future Benefits	1,197,214	1,029,457
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	91,722
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	-	-
Deferred Revenue	1,166,574	1,698,526
Other Borrowings	-	-
	<u>23,698,143</u>	<u>19,575,916</u>
Net Financial Assets (Net Debt)	<u>(59,793)</u>	<u>2,771,858</u>
Non-Financial Assets		
Inventories	454,994	399,005
Prepaid Expenses	861,487	1,038,609
	<u>1,316,481</u>	<u>1,437,614</u>
Accumulated Surplus (Deficit)	<u>1,256,688</u>	<u>4,209,472</u>

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

For the Year Ended June 30

	2021 Actual	2021 Budget	2020 Actual
Revenue			
Provincial Government - Core	66,244,860	64,958,835	63,975,868
Federal Government	237,520	-	-
Municipal Government - Property Tax	29,489,734	28,622,593	27,736,314
- Other	-	-	-
Other School Divisions	122,104	69,000	106,185
First Nations	-	-	-
Private Organizations and Individuals	228,453	466,000	314,738
Other Sources	205,947	173,172	243,059
	<u>96,528,618</u>	<u>94,289,600</u>	<u>92,376,164</u>
Expenses			
Regular Instruction	64,289,663	59,056,300	58,364,121
Student Support Services	15,202,198	14,902,000	13,315,189
Adult Learning Centres	-	-	-
Community Education and Services	36,470	114,000	132,174
Divisional Administration	2,176,310	2,308,800	2,253,907
Instructional and Other Support Services	1,887,357	2,420,900	2,494,960
Transportation of Pupils	3,825,993	4,251,800	3,348,368
Operations and Maintenance	9,479,558	9,408,100	9,154,084
Fiscal	1,763,428	1,814,600	1,638,734
	<u>98,660,977</u>	<u>94,276,500</u>	<u>90,701,537</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>(2,132,359)</u>	<u>13,100</u>	<u>1,674,627</u>
Less: Non-vested Sick Leave Expense (Recovery)			-
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>(2,132,359)</u>	<u>13,100</u>	<u>1,674,627</u>
Net Transfers from (to) Capital Fund	(820,425)	(463,100)	(872,684)
Transfers from Special Purpose Funds	-	-	-
Net Current Year Surplus (Deficit)	<u>(2,952,784)</u>	<u>(450,000)</u>	<u>801,943</u>
Opening Accumulated Surplus (Deficit)	4,209,472		3,407,529
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>4,209,472</u>		<u>3,407,529</u>
Closing Accumulated Surplus (Deficit)	<u>1,256,688</u>		<u>4,209,472</u>

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2021

Funding of Schools Program

Base Support

Instructional Support	15,449,723	
Additional Instructional Support for Small Schools	-	
Sparsity	235,883	
Curricular Materials	481,050	
Information Technology	497,085	
Library Services	737,610	
Student Services	2,637,075	
Counselling and Guidance	665,453	
Professional Development	312,683	
Physical Education	144,750	
Occupancy	2,941,200	24,102,512

Categorical Support

Transportation	2,667,682	
Board and Room	-	
Special Needs: Coordinator/Clinician	601,313	
Special Needs: Level 2	1,493,400	
Special Needs: Level 3	1,367,111	
Senior Years Technology Education	589,600	
English as an Additional Language	537,050	
Indigenous Academic Achievement (including BSSIP)	171,000	
Indigenous and International Languages	1,778	
French Language Education	23,996	
Small Schools	43,286	
Enrolment Change Support	353,362	
Northern Allowance	-	
Early Childhood Development Initiative	114,765	
Literacy and Numeracy	641,400	
Education for Sustainable Development	13,300	8,619,043

Equalization

21,596,986

Additional Equalization

-

Adjustment for Days Closed

-

Formula Guarantee

-

Other Program Support

School Buildings Support: "D" Projects	176,640	
Technology Education Equipment Replacement	101,100	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	(750)	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	276,990

54,595,531

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

For the Year Ended June 30, 2021

Other Department of Education

[illegible]

Other Provincial Government Departments (Not including GBE's)

[illegible]

Funding of Schools Program (previous page)	54,595,531
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TOTAL PROVINCIAL GOVERNMENT REVENUE	66,244,860
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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	-	
English as an Additional Language (Adults)	-	
Other: CAIF Grant	237,520	

237,520

Municipal Government

Special Requirement	36,121,004	
Less: Education Property Tax Credit	(5,884,018)	
Less: Tax Incentive Grant	(747,252)	29,489,734
Other:	-	

29,489,734

Other School Divisions

Tuition Fees	6,116	
Transfer Fees	-	
Residual Fees	103,350	
Transportation of Pupils	-	
Other: Consulting (Student Information Systems)	12,638	

122,104

First Nations

Tuition Fees	-	
Transportation of Pupils	-	
Other:	-	

0

Private Organizations and Individuals (Includes GBE's)

Regular Tuition	-	
International Tuition	-	
Continuing Education	-	
Other Tuition:	-	
Food Service	26,565	
Government Business Enterprises (GBE's)	-	
Other: SRSS Marketing	405	
SRSS Other Departments	26,272	
Band Instrument Rentals	29,106	
School Rentals	132,905	
Manitoba Hydro Powersmart Rebate	9,200	
Manitoba Teachers Society -Numeracy	4,000	228,453

Other Sources

Interest	4,498	
Donations	-	
Other: Substitute Fees	4,025	
Property and Liability Insurance Rebate	20,480	
Misc. Income	130,497	
Computer Dept. Warranty Work	46,447	

205,947

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

30,283,758

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	2021	2020
	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	52,330,844	13,741,007	-	24,178	1,523,002	1,380,460	2,602,019	4,491,515		76,093,025	70,371,996
Employees Benefits and Allowances	3,161,004	1,141,699	-	3,815	172,772	171,486	383,431	678,057		5,712,264	4,953,336
Services	562,624	95,604	-	-	432,435	137,708	184,591	2,689,070		4,102,032	4,348,298
Supplies, Materials and Minor Equipment	5,975,784	223,888	-	8,477	48,101	197,703	655,952	1,620,916		8,730,821	7,205,438
Interest and Bank Charges									67,549	67,549	207,262
Bad Debt Expense									-	0	0
Transfers	2,259,407	-	-	-	-	-	-	-	(PAYROLL TAX) 1,695,879	3,955,286	3,615,207
TOTALS	64,289,663	15,202,198	0	36,470	2,176,310	1,887,357	3,825,993	9,479,558	1,763,428	98,660,977	90,701,537

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

13-Oct-21

For the Year Ended June 30, 2021

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
CODE	OBJECT \ PROGRAM		20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
3XX	SALARIES							
320	Executive, Managerial and Supervisory	3,775,554						3,775,554
330	Instructional - Teaching	1,802	42,636,320				2,289,214	44,927,336
350	Instructional - Other		1,016,035					1,016,035
360	Technical, Specialized and Service		488,344					488,344
370	Secretarial, Clerical and Other	1,346,230						1,346,230
390	Information Technology	777,345						777,345
	Total Salaries	5,900,931	44,140,699	0	0	0	2,289,214	52,330,844
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	360,680	2,695,079				105,245	3,161,004
5-6XX	SERVICES							
510	Professional, Technical and Specialized		24,567					24,567
520	Communications	60,898	7,503					68,401
540	Travel and Meetings	8,698	49,047					57,745
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums		10,873					10,873
590	Maintenance and Repair Services		50,887				71	50,958
610	Rentals		70,188				1,933	72,121
630	Advertising	3,288						3,288
640	Dues and Fees	54	7,847					7,901
650	Professional and Staff Development	15,454						15,454
680	Information Technology Services	66,925	184,391					251,316
	Total Services	155,317	405,303	0	0	0	2,004	562,624
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	119,787	1,606,553				329,201	2,055,541
740	Curricular and Media Materials	7,098	209,037				18,141	234,276
760	Minor Equipment	3,400	428,199				114,153	545,752
780	Information Technology Equipment	1,537,337	1,599,499				3,379	3,140,215
	Total Supplies, Materials and Minor Equipment	1,667,622	3,843,288	0	0	0	464,874	5,975,784
96X-99	TRANSFERS							
960	School Divisions		37,700	1,061,606	1,130,617			2,229,923
980	Organizations and Individuals		29,484					29,484
	Total Transfers	0	67,184	1,061,606	1,130,617	0	0	2,259,407
	TOTALS	8,084,550	51,151,553	1,061,606	1,130,617	0	2,861,337	64,289,663

* 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

13-Oct-21

For the Year Ended June 30, 2021

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	128,166						128,166
330	Instructional - Teaching			639,550	1,760,723	2,518,247	2,149,998	7,068,518
350	Instructional - Other			65,968	2,569,755	1,572,711	86,157	4,294,591
360	Technical, Specialized and Service	68,139						68,139
370	Secretarial, Clerical and Other	72,178						72,178
380	Clinician		2,109,415					2,109,415
390	Information Technology							0
	Total Salaries	268,483	2,109,415	705,518	4,330,478	4,090,958	2,236,155	13,741,007
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	28,360	112,637	41,969	712,200	123,239	123,294	1,141,699
5-6XX	SERVICES							
510	Professional, Technical and Specialized	24,416						24,416
520	Communications	8,422						8,422
540	Travel and Meetings	3,168	24,196	228	18,643			46,235
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services	6,449						6,449
610	Rentals	2,745						2,745
630	Advertising							0
640	Dues and Fees							0
650	Professional and Staff Development	6,360						6,360
680	Information Technology Services	977						977
	Total Services	52,537	24,196	228	18,643	0	0	95,604
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	45,761		9,260	59,668	17,405		132,094
740	Curricular and Media Materials	2,053		8,123	407	1,091		11,674
760	Minor Equipment					8,908		8,908
780	Information Technology Equipment	45,337			17,000	8,875		71,212
	Total Supplies, Materials and Minor Equipment	93,151	0	17,383	77,075	36,279	0	223,888
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
	TOTALS	442,531	2,246,248	765,098	5,138,396	4,250,476	2,359,449	15,202,198

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

13-Oct-21

For the Year Ended June 30, 2021

ADULT LEARNING CENTRES		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory			0
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			0
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Property Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
780	Information Technology Equipment			0
	Total Supplies, Materials and Minor Equipment	0	0	0
96X-99	TRANSFERS			
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge			0
	Total Transfers	0	0	0
	TOTALS	0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2021

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				24,178	24,178
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	24,178	24,178
4XX	EMPLOYEES BENEFITS AND ALLOWANCES				3,815	3,815
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 AND MINOR EQUIPMENT					
710	Supplies				8,477	8,477
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	0	8,477	8,477
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	0	36,470	36,470

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

13-Oct-21

For the Year Ended June 30, 2021

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	112,671				112,671
320	Executive, Managerial and Supervisory		463,857	311,744		775,601
360	Technical, Specialized and Service			164,628		164,628
370	Secretarial, Clerical and Other	19,006	91,406	359,690		470,102
390	Information Technology					0
	Total Salaries	131,677	555,263	836,062	0	1,523,002
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	7,336	37,458	127,978		172,772
5-6XX	SERVICES					
510	Professional, Technical and Specialized			53,156		53,156
520	Communications		1,493	48,483		49,976
540	Travel and Meetings	1,157	3,578	3,961		8,696
570	Printing and Binding					0
580	Insurance and Bond Premiums			62,246		62,246
590	Maintenance and Repair Services			6,103		6,103
610	Rentals			3,970		3,970
630	Advertising					0
640	Dues and Fees	91,473	7,990	28,779		128,242
650	Professional and Staff Development		10,364	348		10,712
680	Information Technology Services	13,558	3,779	2,043	89,954	109,334
	Total Services	106,188	27,204	209,089	89,954	432,435
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	7,153	3,274	21,068		31,495
740	Curricular and Media Materials		2,607			2,607
760	Minor Equipment			1,357		1,357
780	Information Technology Equipment		614	11,893	135	12,642
	Total Supplies, Materials and Minor Equipment	7,153	6,495	34,318	135	48,101
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0		0
	TOTALS	252,354	626,420	1,207,447	90,089	2,176,310

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

13-Oct-21

For the Year Ended June 30, 2021

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						0
330	Instructional - Teaching		242,838	28,478	225,372	1,376	498,064
350	Instructional - Other				10,424	69,947	80,371
360	Technical, Specialized and Service					66,933	66,933
370	Secretarial, Clerical and Other	6,348		696,992			703,340
390	Information Technology			31,752			31,752
	Total Salaries	6,348	242,838	757,222	235,796	138,256	1,380,460
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	1,201	10,363	125,054	12,809	22,059	171,486
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		2,248	374			2,622
540	Travel and Meetings		622	2,143			2,765
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums					5,292	5,292
590	Maintenance and Repair Services			14,174			14,174
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development				112,013		112,013
680	Information Technology Services			842			842
	Total Services	0	2,870	17,533	112,013	5,292	137,708
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		2,574	16,846	190	135,018	154,628
740	Curricular and Media Materials		1,033	36,742	80		37,855
760	Minor Equipment			2,615			2,615
780	Information Technology Equipment		1,986	619			2,605
	Total Supplies, Materials and Minor Equipment	0	5,593	56,822	270	135,018	197,703
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
	Total Transfers					0	0
	TOTALS	7,549	261,664	956,631	360,888	300,625	1,887,357

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

13-Oct-21

For the Year Ended June 30, 2021

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	147,600					147,600
350	Instructional - Other						0
360	Technical, Specialized and Service		2,334,373			68,000	2,402,373
370	Secretarial, Clerical and Other	52,046					52,046
390	Information Technology						0
	Total Salaries	199,646	2,334,373		0	68,000	2,602,019
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	31,636	343,426			8,369	383,431
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications		18,007				18,007
540	Travel and Meetings	3,385	869				4,254
550	Transportation of Pupils			975			975
570	Printing and Binding						0
580	Insurance and Bond Premiums		80,611				80,611
590	Maintenance and Repair Services		21,521				21,521
610	Rentals		1,407				1,407
630	Advertising						0
640	Dues and Fees		1,300				1,300
650	Professional and Staff Development	518	3,117				3,635
680	Information Technology Services	52,881					52,881
	Total Services	56,784	126,832	975	0	0	184,591
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		620,882			28,246	649,128
740	Curricular and Media Materials						0
760	Minor Equipment		3,788				3,788
780	Information Technology Equipment	3,036					3,036
	Total Supplies, Materials and Minor Equipment	3,036	624,670		0	28,246	655,952
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
	TOTALS	291,102	3,429,301	975	0	104,615	3,825,993

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

13-Oct-21

For the Year Ended June 30, 2021

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	121,307					121,307
360	Technical, Specialized and Service		4,227,996		25,396	17,594	4,270,986
370	Secretarial, Clerical and Other	99,222					99,222
390	Information Technology						0
	Total Salaries	220,529	4,227,996	0	25,396	17,594	4,491,515
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	33,880	637,106		4,024	3,047	678,057
5-6XX	SERVICES						
510	Professional, Technical and Specialized		126,077			128,964	255,041
520	Communications		16,783				16,783
530	Utility Services		1,274,674		70,601		1,345,275
540	Travel and Meetings	6,804	87,217				94,021
570	Printing and Binding						0
580	Insurance and Bond Premiums		378,118				378,118
590	Maintenance and Repair Services		13,732				13,732
610	Rentals		12,812				12,812
620	Property Taxes		443,400		126,356		569,756
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development	1,036	907				1,943
680	Information Technology Services		1,589				1,589
	Total Services	7,840	2,355,309	0	196,957	128,964	2,689,070
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	8,334	934,767	463,644	3,909	99,317	1,509,971
740	Curricular and Media Materials						0
760	Minor Equipment		90,780			4,621	95,401
780	Information Technology Equipment		15,544				15,544
	Total Supplies, Materials and Minor Equipment	8,334	1,041,091	463,644	3,909	103,938	1,620,916
96X-99	TRANSFERS						
999	Recharge						0
	TOTALS	270,583	8,261,502	463,644	230,286	253,543	9,479,558

For the Year Ended June 30, 2021

Category "D" School Buildings	-
Bus Reserve	-
Bus Purchases	468,105
Other Vehicles	38,281
Furniture/Fixtures & Equipment	92,613
Computer Hardware & Software	127,352
Assets Under Construction	-
Other: Fibre Network Build	100,000

826,351

Proceeds of bus sales	5,926

5,926

820,425

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2021	2020
Financial Assets		
Cash and Bank	8,576,942	2,882,478
Due from		
- Provincial Government	1,867,784	1,897,288
- Federal Government	282	12,449
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	-	-
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>10,445,008</u>	<u>4,792,215</u>
Liabilities		
Overdraft	-	-
Accounts Payable		533,968
Accrued Liabilities	-	-
Accrued Interest Payable	1,867,784	1,897,288
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	2,328,130	2,400,469
Deferred Revenue	-	-
Borrowings from the Provincial Government	108,286,988	100,606,804
Other Borrowings	-	-
	<u>112,482,902</u>	<u>105,438,529</u>
Net Assets (Debt)	<u>(102,037,894)</u>	<u>(100,646,314)</u>
Non-Financial Assets		
Net Tangible Capital Assets	<u>129,406,751</u>	<u>127,339,142</u>
Accumulated Surplus / Equity *	<u>27,368,857</u>	<u>26,692,828</u>
* Comprised of:		
Reserve Accounts	-	-
Equity in Tangible Capital Assets	<u>27,368,857</u>	<u>26,692,828</u>
	<u>27,368,857</u>	<u>26,692,828</u>

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

For the Year Ended June 30

	2021	2020
Revenue		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	6,413,216	5,972,583
- Interest	3,986,672	3,825,172
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	18,642	27,568
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	5,926	(704,032)
Gain on receipt of Modular classroom	-	-
Misc. Finalized Projects	2,763	91
	10,427,219	9,121,382
Expenses		
Amortization	6,465,226	5,062,684
Interest on Borrowings from the Provincial Government	3,986,672	3,825,172
Other Interest	-	-
Other Capital Items	119,717	251,903
	10,571,615	9,139,759
Current Year Surplus / (Deficit)	(144,396)	(18,377)
Net Transfers from (to) Operating Fund	820,425	872,684
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	676,029	854,307
Opening Accumulated Surplus / Equity	26,692,828	25,838,521
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	26,692,828	25,838,521
Closing Accumulated Surplus / Equity	27,368,857	26,692,828

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2021

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2021 TOTALS	2020 TOTALS
	School	Non-School									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	146,523,421	5,100,613	9,717,622	455,615	3,801,637	4,187,849	7,702,984	-	21,044,001	198,533,742	190,929,209
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	146,523,421	5,100,613	9,717,622	455,615	3,801,637	4,187,849	7,702,984	-	21,044,001	198,533,742	190,929,209
Add:											
Additions during the year	24,709,627	-	468,105	38,281	92,613	228,593	-	-	(17,004,384)	8,532,835	8,698,471
Less:											
Disposals and write downs	-	-	363,051	-	7,276	-	-	-	-	370,327	1,093,938
Closing Cost	171,233,048	5,100,613	9,822,676	493,896	3,886,974	4,416,442	7,702,984	-	4,039,617	206,696,250	198,533,742
Accumulated Amortization											
Opening, as previously reported	56,671,654	2,114,348	6,583,252	421,433	2,852,703	2,551,210		-		71,194,600	66,518,822
Adjustments	-	-	-	-	-	-		-		-	-
Opening adjusted	56,671,654	2,114,348	6,583,252	421,433	2,852,703	2,551,210		-		71,194,600	66,518,822
Add:											
Current period Amortization	5,104,135	120,030	623,802	28,205	218,600	370,454		-		6,465,226	5,062,684
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	363,051	-	7,276	-		-		370,327	386,906
Closing Accumulated Amortization	61,775,789	2,234,378	6,844,003	449,638	3,064,027	2,921,664		-		77,289,499	71,194,600
Net Tangible Capital Asset	109,457,259	2,866,235	2,978,673	44,258	822,947	1,494,778	7,702,984	-	4,039,617	129,406,751	127,339,142
Proceeds from Disposal of Capital Assets	-	-	5,826	-	100	-				5,926	3,000

* Includes network infrastructure.

Fund Name >	Buses					Totals
Opening Balance, July 1, 2020	-	-	-	-	-	-
Additions: (Provide a description of each transaction)						
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	-
Withdrawals: (Provide a description of each transaction)						
						-
						-
						-
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	-	-
Closing Balance, June 30, 2021	-	-	-	-	-	-

SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2021	2020
Financial Assets		
Cash and Bank	486,996	569,677
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>486,996</u>	<u>569,677</u>
Liabilities		
School Generated Funds Liability	-	20,412
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>0</u>	<u>20,412</u>
Accumulated Surplus *	<u>486,996</u>	<u>549,265</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	486,996	549,265
Other Funds Accumulated Surplus	-	-
Accumulated Surplus *	<u>486,996</u>	<u>549,265</u>

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

For the Year Ended June 30

	2021	2020
Revenue		
School Generated Funds	524,828	1,594,541
Other Funds	-	-
	-	-
	524,828	1,594,541
Expenses		
School Generated Funds	587,097	1,504,081
Other Funds	-	-
	-	-
	587,097	1,504,081
Current Year Surplus (Deficit)	(62,269)	90,460
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	(62,269)	90,460
Opening Accumulated Surplus	549,265	458,805
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	549,265	458,805
Closing Accumulated Surplus	<u>486,996</u>	<u>549,265</u>

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2020
REGULAR INSTRUCTION		
English Language - Single Track		7,213.0
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	-	
- Francais	-	
- French Immersion	-	
- Other Bilingual	-	0.0
Senior Years Technology Education		<u>513.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u><u>7,726.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,631
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	1,177,060
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	1,180,495
LOADED KILOMETERS (For the period ended June 30)	636,771

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2020/21 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	32.00	1.00			5.50		2.00	1.00	41.50
330	Instructional - Teaching	490.16	76.57				5.16			571.89
350	Instructional - Other	38.00	170.00		2.80		4.00			214.80
360	Technical, Specialized And Service	19.00	1.00			2.00	2.00	117.60	83.72	225.32
370	Secretarial, Clerical And Other	37.75	1.60			9.47	20.60	1.00	2.00	72.42
380	Clinician		23.10							23.10
390	Information Technology	10.50					0.50			11.00
TOTALS (excluding Trustees)		627.41	273.27	0.00	2.80	16.97	32.26	120.60	86.72	1,160.03
510 Contracted Clinicians (include private clinicians where possible)			0.00							
310 TRUSTEES						9.00				

CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	2,176,310
Less: Liability Insurance	62,246
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>2,114,064 (A)</u>

Expense Base

Total Operating Expenses	98,660,977
Plus: Transfers to Capital	826,351
Less: Adult Learning Centres, Function 300	0
	<u>99,487,328 (B)</u>

Percentage (A) / (B)2.12%**% Increase in 2020/21 Special Requirement**2.00% Limit Met**Maximum Allowable Percentage**2.94%

Special Requirement Limit	Met	Exceeded
If FTE Enrolment is 5,000 or over	2.94%	2.85%
If FTE Enrolment is 1,000 or less	3.53%	3.42%
If FTE enrolment is between 1,000 and 5,000	3.53%	3.42%
Northern Division	4.25%	4.25%
If FTE enrolment is between 1,000 and 5,000:		
2% Special Requirement limit met - To a maximum of 3.53%	$2.94\% + (5,000 - \text{enrolment}) \times 0.0001475\%$	
2% Special Requirement limit exceeded - To a maximum of 3.42%	$2.85\% + (5,000 - \text{enrolment}) \times 0.0001425\%$	

Self-Funded Expenses (fully offset by incremental revenues):**International Student Programs****Expenses (1)**

Instructional	-
Administration (deducted above)	0 *
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 international students or the pension plan administration fee.