

SWAN VALLEY SCHOOL DIVISION P.O. BOX 995, 431 3rd STREET N. SWAN RIVER, MANITOBA ROL 1Z0

AUDITED FINANCIAL STATEMENTS

AND SUPPLEMENTARY INFORMATION

June 30, 2017

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PKHC CHARTERED PROFESSIONAL ACCOUNTANTS

100 Fourth Avenue North Box 1660 Swan River, Manitoba RoL 1Zo Phone 204-734-9331 Fax 204-734-4785 Email: pkhc@pkhc.ca

INDEPENDENT AUDITOR'S REPORT

(in accordance with subsection 41(11) of the Public Schools Act)

SWAN VALLEY SCHOOL DIVISION

To the Board of Trustees of Swan Valley School Division:

We have audited the accompanying consolidated financial statements of Swan Valley School Division, which comprise of the consolidated statement of financial position as at June 30, 2017, the consolidated statement of revenue, expenses and accumulated surplus, consolidated statement of change in net debt, consolidated statement of cash flow for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of Swan Valley School Division as at June 30, 2017 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in the other statements and reports is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Our opinion on these consolidated financial statements does not extend to any budget information contained therein.

Swan River, Manitoba October 24, 2017

Chartered Professional Accountants

I hereby certify that this report and the statements and reports referenced herein have been presented to the members of the Board of the above mentioned School Division/District.

Date

Chairperson

AUDITOR'S REPORT ON ENROLMENT

TO THE BOARD OF TRUSTEES SWAN VALLEY SCHOOL DIVISION

We have audited the EIS Enrolment File Verification Report – EIS Cert. - part 2 of 2 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2016/2017 School Year) of the Swan Valley School Division as at September 30, 2016. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

We conducted our audit in accordance with the standards for assurance engagements set out in the CPA Handbook — Assurance. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the enrolment information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the enrolment information.

In our opinion, this report presents fairly, in all material respects, the enrolment of the Swan Valley School Division as at September 30, 2016 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2016/2017 School Year referred to above.

9KHC Chartered Professions accountant	24 October 2017	
Auditor	Date	

I hereby certify that the preceding report has been presented to the members of the Board of Swan Valley School Division.

Chairperson of the Board

Date

Od. 24:17



EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2016

SWAN VALLEY SCHOOL DIVISION

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. 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).

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EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2016

SWAN VALLEY 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.

PUPILS ATTENDING OUT OF DIVISION (ENROLNIENT CODE 500 SERIES)	SCHOOL DIVISION TOTAL	SCHOOL NAME	
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PER MINISTRANS	124	សិ	
PARTY	, A.	TOTAL ENROL	
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ä	1,489		

PKHC.

Chartered Professional Accountants

100 Fourth Avenue North P.O. Box 1660 Swan River, Manitoba ROL 1Z0

Phone 204-734-9331 Fax 204-734-4785 Email: <u>pkhc@pkhc.ca</u>

October 24, 2017

Swan Valley School Division 1481 Third Street North, John Kastrukoff Building Box 995 Swan River MB R0L 1Z0

Attention: Brent Rausch, Secretary Treasurer

Dear Brent:

The objective of our audit was to obtain reasonable assurance that the financial statements were free of material misstatement; our audit was not designed for the purpose of identifying matters to communicate. Accordingly, our audit would not usually identify all such matters that may be of interest to you and it is inappropriate to conclude that no such matters exist.

During the course of our audit of Swan Valley School Division for the year ended June 30, 2017, we did not identify any of the following matters: misstatements, other than trivial errors; fraud; misstatements that may cause future financial statements to be materially misstated; illegal or possibly illegal acts, other than ones considered inconsequential; or significant weaknesses in internal control.

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,

Andr Cele

Linda Cole, CPA, CGA

PKHC Chartered Professional Accountants

Professionals

Stan Pacak, CA* ext.238
Dennis M. Kowal, CA* ext.239
Bruce V. Hardie, CPA, CA ext.224
Linda Cole, CPA, CGA* ext.237
Bev A. Leadbeater, CPA CMA ext.227
Barb Beadle, CPA, CMA, CA ext.228
Tina Reimer, CPA, CA ext.229
Justin Delaurier, CPA, CA ext.234
Amanda Dixon, CPA, CGA ext.226
Deanna Martin, CPA, CGA ext.230

Accounting & Support Staff

Wendy Gmitrowski ext.236
Sherri-Lyn Scott ext.245
Helen Barker ext.245
Ashley Cole ext.232
Preben Lunding ext.241
CompTIA- A+ Cert.
Gillian McGrath ext.244
Jocelyn McElroy ext.243
Suzanne Eggie ext.240
Gail Sonnenberg ext.222
Carolyn Gordon ext. 242

* denotes professional corporation

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of Swan Valley School Division are the responsibility of the Division management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are 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.

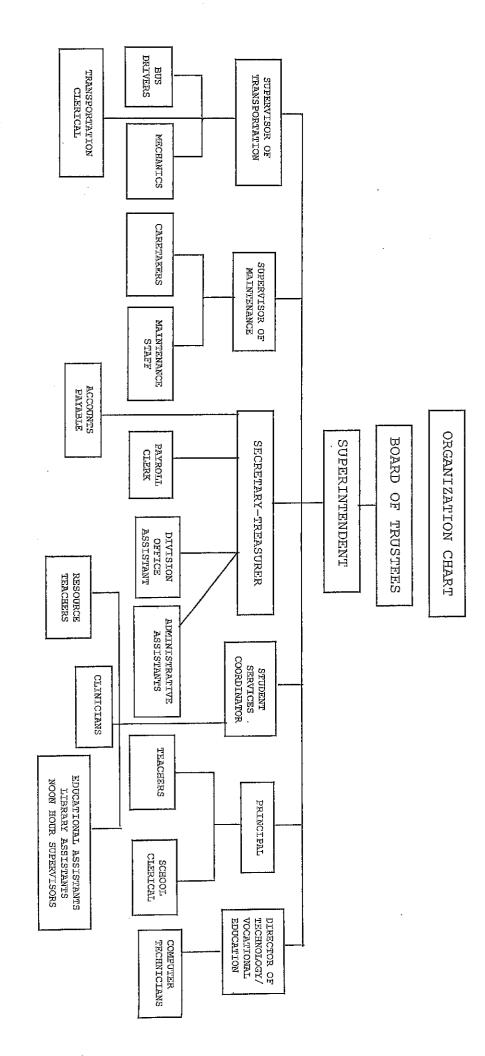
The Board of Trustees of the Division met with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by PKHC Chartered Professional Accountants, independent external auditors appointed by the Board. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Division's consolidated financial statements.

Chairperson

Secretary-Treasurer

October 24, 2017



will be jointly shared by the Student Services Coordinator and NOTE: In the absence of the Superintendent, responsibilities Secretary-Treasurer.

1996 1994

R11 R20 R15

- 1992 1986

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2017	2016
	Financial Assets		`
	Cash and Bank	1,970,391	2,004,656
	Due from - Provincial Government	1,386,850	1,680,884
	- Federal Government	69,302	57,493
	- Municipal Government	3,133,920	2,979,688
	- Other School Divisions	3,196	7,510
	- First Nations	2,131	46,799
	Accounts Receivable	37,743	3,330
	Accrued Investment Income	-	-
	Portfolio Investments	<u>-</u>	-
		6,603,533	6,780,360
	Liabilities		
	Overdraft	-	-
	Accounts Payable	240,988	177,985
	Accrued Liabilities	1,720,127	2,506,912
5	Employee Future Benefits	372,380	120,431
	Accrued Interest Payable	361,416	303,177
	Due to - Provincial Government	7 47	483
	- Federal Government	15,892	40,624
	- Municipal Government	82,393	76,443
	- Other School Divisions	-	-
	- First Nations	-	-
6	Deferred Revenue	850,173	545,575
8	Borrowings from the Provincial Government	15,843,017	11,993,425
	Other Borrowings	-	-
	School Generated Funds Liability	988_	989
		19,488,121	15,766,044
	Net Debt	(12,884,588)	(8,985,684)
^	Non-Financial Assets	19,590,132	15,197,398
9	Net Tangible Capital Assets (TCA Schedule)	15,296	15,510
	Inventories Prepaid Expenses	59,543	62,539
	rtepalu Expenses	19,664,971	15,275,447
10	Accumulated Surplus	6,780,383	6,289,763

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

Notes			2017	2016
	Revenue			
	Provincial 0	Sovernment	16,354,445	16,341,416
	Federal Go	vernment	· · · · · -	20,270
	Municipal G		5,716,405	5,411,756
		- Other	· · · · -	-
	Other Scho		27,905	33,670
	First Nation	·	235,791	210,454
	Private Org	anizations and Individuals	268,371	262,558
	Other Source		174,625	175,138
	School Gen	nerated Funds	497,122	491,924
	Other Spec	ial Purpose Funds	23,436	14,700
		·	23,298,100	22,961,886
	Expenses			
	Regular Ins	truction	11,455,736	11,382,564
	_	pport Services	2,957,615	2,864,288
	Adult Learn		-	-
		Education and Services	190,895	241,694
	1	dministration	862,057	867,670
	Instructiona	l and Other Support Services	324,590	407,360
	į –	ion of Pupils	1,648,590	1,586,819
		and Maintenance	2,556,964	2,421,642
12	Fiscal	- Interest	597,399	547,814
`-		- Other	322,159	312,874
	Amortizatio		1,384,823	1,222,068
	Other Capit		33,823	44,297
		nerated Funds	442,781	497,546
	Other Spec	ial Purpose Funds	23,436	14,700
			22,800,868	22,411,336
	Current Veer Sur	olus (Deficit) before Non-vested Sick Leave	497,232	550,550
		Sick Leave Expense (Recovery)	6,612	(20,126)
	Net Current Year		490,620	570,676
	Opening Accumu	ulated Surplus	6,289,763	5,719,087
	Adjustments:	Tangible Cap. Assets and Accum. Amort.	-	-
		Other than Tangible Cap. Assets	-	-
		Non-vested sick leave - prior years		
	Opening Accumu	ılated Surplus, as adjusted	6,289,763	5,719,087
	Closing Accumu	ulated Surplus	6,780,383	6,289,763

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)	490,620	570,676
Amortization of Tangible Capital Assets	1,384,823	1,222,068
Acquisition of Tangible Capital Assets	(5,777,557)	(943,668)
(Gain) / Loss on Disposal of Tangible Capital Assets	(38,498)	(13,000)
Proceeds on Disposal of Tangible Capital Assets	38,498	13,000
	(4,392,734)	278,400
Inventories (Increase)/Decrease	214	3,784
Prepaid Expenses (Increase)/Decrease	2,996	3,683
, , , , , , , , , , , , , , , , , , ,	3,210	7,467
(Increase)/Decrease in Net Debt	(3,898,904)	856,543
Net Debt at Beginning of Year	(8,985,684)	(9,842,227)
Adjustments Other than Tangible Cap. Assets	<u> </u>	<u>-</u>
•	(8,985,684)	(9,842,227)
Net Debt at End of Year	(12,884,588)	(8,985,684)

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2017

	2017	2016
Operating Transactions		
Net Current Year Surplus (Deficit)	490,620	570,676
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,384,823	1,222,068
(Gain)/Loss on Disposal of Tangible Capital Assets	(38,498)	(13,000)
Employee Future Benefits Increase/(Decrease)	251,949	13,355
Due from Other Organizations (Increase)/Decrease	176,975	136,862
Accounts Receivable & Accrued Income (Increase)/Decrease	(34,413)	285,546
Inventories and Prepaid Expenses - (Increase)/Decrease	3,210	7,467
Due to Other Organizations Increase/(Decrease)	(18,518)	40,956
Accounts Payable & Accrued Liabilities Increase/(Decrease)	(665,543)	68,748
Deferred Revenue Increase/(Decrease)	304,598	287,884
School Generated Funds Liability Increase/(Decrease)	(1)	(956)
Adjustments Other than Tangible Cap. Assets	- -	
Cash Provided by (Applied to) Operating Transactions	1,855,202	2,619,606
Capital Transactions		
Acquisition of Tangible Capital Assets	(5,777,557)	(943,668)
Proceeds on Disposal of Tangible Capital Assets	38,498	13,000
Cash Provided by (Applied to) Capital Transactions	(5,739,059)	(930,668)
Investing Transactions		
Portfolio Investments (Increase)/Decrease		
Cash Provided by (Applied to) Investing Transactions		
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	3,849,592	(486,536)
Other Borrowings Increase/(Decrease)		
Cash Provided by (Applied to) Financing Transactions	3,849,592	(486,536)
Cash and Bank / Overdraft (Increase)/Decrease	(34,265)	1,202,402
Cash and Bank (Overdraft) at Beginning of Year	2,004,656	802,254
Cash and Bank (Overdraft) at End of Year	1,970,391	2,004,656

SWAN VALLEY SCHOOL DIVISION NOTES TO CONSOLIDATED FINANCIAL STATEMENTS JUNE 30, 2017

1. Nature of Organization and Economic Dependence

The Swan Valley School Division (Division) is a public body that provides education services to residents within its geographic location. The Division is funded mainly by grants from the Province of Manitoba (Province), and a special levy on the property assessment included in the Division's boundaries. The Division is exempt from income tax and is a registered charity under the Income Tax Act.

The Division is economically dependent on the Province for the majority of its revenue and capital financing requirements. Without this funding, the Division would not be able to continue its operations.

2. Significant Accounting Policies

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards established by Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

a) Reporting Entity and Consolidation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the operating fund, capital fund, and special purpose fund of the Division. The Division reporting entity includes school generated funds controlled by the Division and funds held in the Division's Registered Charity.

All inter-fund accounts and transactions are eliminated upon consolidation.

b) Basis of Accounting

Revenues and expenses are reported on the accrual basis of accounting except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Expenses also include the amortization of tangible capital assets.

c) Fund Accounting

The fund method of accounting is employed by the Division to record financial transactions in separate funds as defined by Financial Reporting and Accounting in Manitoba Education (FRAME) in accordance with the purpose for which the funds have been created.

The Operating Fund is maintained to record all the day to day operating revenues and expenses. The Capital Fund is used to account for the acquisition, amortization, disposal and financing of capital assets. The Special Purpose Fund is used to account for school generated funds and charitable funds controlled by the Division.

d) School Generated Funds

School generated funds are moneys raised by the school, or under the auspices of the school, through extra curricular activities for the sole use of the school that the principal of each school, subject to the rules of the school board, may raise, hold, administer and expend for the purposes of the school.

Only revenue and expenses of school generated funds controlled by the Division are included in the Consolidated Statement of Revenue, Expenses and Accumulated

Surplus. To be deemed as controlled, a school must have the unilateral authority to make the decisions as to when, how and on what the funds are to be spent.

Period end cash balances of all school generated funds are included in the Consolidated Statement of Financial Position. The uncontrolled portion of this amount is reflected in the School Generated Funds Liability account. Examples of uncontrolled school generated funds are parent council funds, other parent group funds, student council funds and travel club funds. Revenues and expenses of uncontrolled school generated funds are not included in the consolidated financial statements.

e) Tangible Capital Assets

Tangible capital assets are non-financial assets that are used by the Division to provide services to the public and have an economic life beyond one fiscal year. Tangible capital assets include land, buildings, buses, other vehicles, furniture and equipment, computers, capital leases, leasehold improvements, and assets under construction.

To be classified as tangible capital assets, each asset other than land must individually meet the capitalization threshold for its class as prescribed by FRAME.

Asset Description	Capitalization Threshold	Estimated Useful Life
	(\$)	(years)
Land Improvements	50,000	10
Buildings - bricks, mortar and steel	50,000	40
Buildings - wood frame	50,000	25
School buses	50,000	10
Vehicles	10,000	5
Equipment	10,000	. 5
Network Infrastructure	25,000	10
Computer Hardware, Servers	•	
& Peripherals	10,000	4
Computer Software	10,000	4
Furniture & Fixtures	10,000	10
Leasehold Improvements	25,000	Over term of lease

Grouping of assets is not permitted except for computer work stations.

With the exception of land, donated capital assets and capital leases, all tangible capital assets, are recorded at historical cost, which includes purchase price, installation costs and other costs incurred to put the asset into service.

Buildings are recorded at historical cost when known. For buildings acquired prior to June 30, 2005 where the actual cost was not known, the replacement value for insurance purposes as at June 30, 2005 was regressed to the date of acquisition using a regression index based on Southam and CanaData construction cost indices.

Capital leases are recorded at the present value of the minimum lease payments excluding executory costs (e.g. insurance, maintenance costs, etc.). The discount rate used to determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease.

Donated tangible capital assets are recorded at fair market value at the date of donation. Deferred revenue is recorded in an equivalent amount, for all donated assets except land. The deferred revenue will be recognized as revenue over the useful life of the related asset, on the same basis that the asset is amortized.

All land acquired prior to June 30, 2006 has been valued by the Crown Lands and Property Agency.

All tangible capital assets, except for land, capital leases, and assets under construction, are amortized on a straight-line basis over their estimated useful lives as prescribed by FRAME. Land is not amortized. Capital leases with lease terms that have a bargain purchase option or allow ownership to pass to the Division are

amortized over the useful life of the asset class. All other capital leases are amortized over the lesser of the lease term and the useful life of the asset class.

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal if not fully amortized.

Assets under construction are not amortized until the date of substantial completion. Interest on funds used to finance school buildings under construction is capitalized for the periods preceding the date of substantial completion.

f) Employee Future Benefits

The Province of Manitoba pays the employer portion of the Teachers' Retirement Allowances Fund (TRAF), the pension plan for all certified teachers of the Division. The Division does not contribute to TRAF, and no costs relating to this plan are included in the Division's financial statements.

However, the Division provides a defined contribution pension plan to all eligible non teachers in the Division. There is no future liability or benefit to be recorded for this type of pension plan. The terms and conditions of the Pension Plan for the Employees of Swan Valley School Division are administered by the school division trustees and a division management representative. Participating employees in the plan generally contribute from 7.0% to 9.0% (dependant on age and years of plan membership as outlined in the plan's text) of eligible earnings to the plan. The Division matches this contribution and remits both contributions monthly. No responsibility is assumed by the Division to make any further contribution.

g) Capital Reserve

Certain amounts, as approved by the Board of Trustees and the Public Schools Finance Board (PSFB), have been set aside in reserve accounts for future capital purposes. These Capital Reserve accounts are internally restricted funds that form part of the Accumulated Surplus presented in the Consolidated Statement of Financial Position.

h) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

i) Financial instruments

There are no significant terms and conditions related to financial instruments (cash, accounts receivable, investments, bank indebtedness, accounts payable and long-term debt) that may affect the amount, timing and certainty of future cash flows. The Division is exposed to credit risk from the potential non-payment of accounts receivable. However, the majority of the receivables are from local, provincial and federal governments, and therefore, the credit risk is minimal. The carrying amounts of the financial instruments approximate their carrying values, unless otherwise noted.

j) Adoption of New Accounting Policy PS 3260

Effective July 01, 2014, the Division has adopted the new Public Sector Accounting Board accounting standard – Liability for Contaminated Sites, Section PS 3260. The standard was applied on a retroactive basis to July 01, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the Division.

3. Other Investments

	<u>2017</u>	<u>2016</u>
Swan Valley Credit Union Patronage Shares	<u>\$O</u>	<u>\$ 0</u>

4. Overdraft

The Division has an authorized line of credit with TD Canada Trust of \$6,000,000 by way of overdrafts and is repayable on demand at prime less 0.75%; paid monthly. Overdrafts are secured by borrowing by-law.

5. Employee Future Benefits

The Division sponsors and administers a defined pension contribution plan. The defined contribution plan is provided to all eligible non teaching employees. Eligible employees contributed, in accordance with the plan text 7.0% to 9.0% of their eligible earnings to the plan. The Division contributions equal the employee required contributions to the plan. Some employees have exercised their right to make voluntary contributions to the plan, which are not matched by the Division. No pension liability is included in the financial statements.

A liability of \$0.00 for event driven sick leave benefits, \$10,403 maternity/parental and \$86,933 estimated non-vested sick leave benefits (\$18,876 maternity/parental, \$21,234 sick leave benefits and \$80,321 estimated non-vested sick leave benefits for 2016) is reflected in the financial statements.

6. Deferred Revenue

The deferral method of accounting is used for revenues received that, pursuant to legislation, regulation or agreement, may only be used for specific purposes. These amounts are recognized as revenue in the fiscal year the related expenses are incurred or services performed. The following is a breakdown of the account balance:

	Bal	ance as at		Additions	r	ecognized	В	ılance as at
	Jun	e 30, 2016	, 2016 in the period		in the period		Jur	ne 30, 2017
Healthy Child Manitoba Grant	\$	16,060	\$	59,268	\$	57,443	\$	17,885
Education Property Tax Credit		334,554		1,312,699		1,056,539		590,714
Other Province of Manitoba Grants		-		100,000		98,623		1,377
Grants from outside sources		32,492		34,700		25,269		41,923
Capital Fund		118,039		67,111		29,386		155,764
Charitable Scholarship and Other Fund		44,429		21,517		23,436		42,510
School Generated Funds		_						
	\$	545,574	\$	1,595,295	\$	1,290,696	\$	850,173

7. School Generated Funds Liability

School Generated Funds Liability includes the non-controlled portion of school generated funds consolidated in the cash and bank balances in the amount of \$988 for 2017, \$989 in 2016.

School generated funds revenue and expenses reported in the Consolidated Statement of Revenue, Expenses and Accumulated Surplus as at June 30, 2017 covers a period of twelve months from July 1, 2016 to June 30, 2017.

8. Debenture Debt

The debenture debt of the Division is in the form of twenty-year debentures payable, principal and interest, in twenty equal yearly installments and maturing at various dates from 2016 to 2037. Payment of principal and interest is funded entirely by grants from

the Province of Manitoba. The debentures carry interest rates that range from 3.250% to 8.375%. Debenture interest expense payable as at June 30, 2017, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures is recorded in Due from the Provincial Government. The debenture principal and interest repayments in the next five years are:

	Principal		Interest		Total
2018	806,801		658,014	\$	1,464,815
2019	827,383		621,426		1,448,809
2020	847,022		584,172		1,431,194
2021	879,160		546,239		1,425,399
2022	918,476		506,923		1,425,399
	\$ 4,278,842	\$	2,916,774	\$	7,195,616

9. Net Tangible Capital Assets

The Schedule of Tangible Capital Assets (TCA), page 23 of the audited financial statements, provides a breakdown of cost, accumulated amortization and net book value by class. The amount of interest capitalized in the period included in Assets under Construction is \$2,685 (previous year \$300).

10. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

Operating Fund		
Designated Surplus	-	-
Undesignated Surplus	646,669	636,757
Non-vested Sick Leave	(86,932)	(80,320)
	559,737	556,437
Capital Fund		
Reserve Accounts	3,063,493	2,936,330
Equity in Tangible Capital Assets	2,977,323	2,671,507
	6,040,816	5,607,837
Special Purpose Fund		
School Generated Funds	179,830	125,489
Other Special Purpose Funds		
	 179,830	125,489
Total Accumulated Surplus	\$ 6,780,383	6,289,763

Designated Surplus under the Operating Fund represents internally restricted amounts appropriated by the board or, in the case of school budget carryovers, by board policy. See page 5 of the audited financial statements for a breakdown of the Designated Surplus.

	<u> 2017</u>	<u>2016</u>
Board approved appropriation by motion	-	-
School budget carryovers by Board policy		
Designated surplus	\$ -	<u> </u>

Reserve Accounts under the Capital Fund represents internally restricted reserves for specific purposes approved by the Board of Trustees and PSFB. A Schedule of Capital Reserve Accounts is provided on page 24 of the audited financial statements.

	<u>2017</u>	<u>2016</u>
Bus reserves	598,712	558,360
Other reserves	2,464,781	2,377,970
Capital Reserve	<u>\$ 3,063,493</u>	<u>\$ 2,936,330</u>

11. Municipal Government – Property Tax and related Due from Municipal Government

Education property tax or Special Levy is raised as the Division's contribution to the cost of providing public education for the student's resident in the division. The Municipal Government-Property Tax shown on the consolidated revenue and expense is raised over the two calendar (tax) years; 45% from 2016 tax year and 55% from 2017 tax year. Below are the related revenue and receivable amounts:

Revenue-Municipal Government-Property Tax	\$ 5,716,405	\$ 5,411,756
Receivable-Due from Municipal-Property Tax	\$ 3,133,920	\$ 2,979,688

12. Interest Received and Paid

The Division received interest during the year of \$31,521 (previous year \$35,350); interest paid during the year was \$2,685 (previous year \$300).

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

	<u>2017</u>
Operating Fund Fiscal-short term loan, interest and bank charges	\$ 2,576
Capital Fund Debenture debt interest	594,823
Other interest	 2,685
	\$ 600,084

The accrual portion of debenture debt interest expense of \$361,416 included under the Capital Fund-Debenture debt interest, is offset by an accrual of the debt servicing grant from the Province of Manitoba.

13. Expenses by object

Expenses in the consolidated statement of revenue, expenses and accumulated surplus are reported by function as defined by FRAME. Below is the detail of expenses by object:

	Actual	Budget	Actual
	<u> 2017</u>	<u>2017</u>	<u> 2016</u>
Salaries	\$ 15,252,453	\$ 15,826,236	\$ 14,851,289
Employees benefits & allowances	1,306,552	1,463,719	1,315,161
Services	2,024,964	1,989,214	1,887,269
Supplies, materials & minor equipment	1,352,478	1,501,001	1,658,318
Interest	597,399	2,000	547,814
Bad debts	-	-	-
Payroll tax	322,159	331,000	312,874
Transfers	60,000	2,600	60,000
Amortization	1,384,823	· _	1,222,068
Other capital items	33,823	_	44,297
School generated funds	442,781	_	497,546
Other special purpose funds	23,436	-	14,700
1 1	\$ 22,800,868	\$ 21,115,770	\$ 22,411,336

14. Commitment

As a result of a resolution approved at the 10 April 2017 school trustees meeting the Division is committed to purchase one new school bus in the amount of approximately \$117,174 during 2017/2018 fiscal year end. Also approved by resolution Trustees have committed approximately \$993,138 from capital reserves to fund 50% of a school exterior wall/building envelope upgrade. Balance funded by the Public Schools' Finance Board. Work commenced in June of 2017. To be completed during the 2017/18 fiscal year.

ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2017

Operating Fund Accumulated Surplus (Deficit)	559,737
Equity in Tangible Capital Assets	2,977,323
Capital Reserve Accounts	3,063,493
School Generated Funds	179,830
Other Special Purpose Funds	0
Consolidated Accumulated Surplus	6,780,383
Operating Fund Accumulated Surplus Comprised of:	
Designated Surplus *	
Board Motion	Unexpended Amount
No. Description	Amount
Total Designated Surplus	0 0.40 000
Undesignated Surplus (Deficit)	646,669
Operating Fund Accumulated Surplus (Deficit) Gross of Non-vested sick leave	646,669 86,932
Less: Non-vested sick leave to date	
Operating Fund Accumulated Surplus (Deficit) Net of Non-vested sick leave	559,737
Operating Fund Accumulated Surplus as a % of Operating Expenses **	3.2%

^{*} Includes all Board-approved surplus designations by Board Motion or, in the case of school budget carryovers, by Board policy.

^{**} Gross of Non-vested sick leave.

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

		2017	,2016
Financial Assets			
Cash and Bank		2,004,216	1,814,942
Due from	- Provincial Government	1,025,435	1,377,707
	- Federal Government	69,302	57,493
	- Municipal Government	3,133,920	2,979,688
	- Other School Divisions	3,196	7,510
	- First Nations	2,131	46,799
	- Other Funds		394,049
Accounts Receiv	/able	37,743	3,330
Accrued Investm	nent Income	-	-
Portfolio Investm			
		6,275,943	6,681,518
Liabilities			
Overdraft		-	-
Accounts Payab	le	130,024	138,800
Accrued Liabilitie		1,720,127	2,506,912
Employee Future	e Benefits	372,380	120,431
Accrued Interest		-	-
Due to	- Provincial Government	747	483
	- Federal Government	15,892	40,624
	- Municipal Government	82,393	76,443
	- Other School Divisions	-	-
	- First Nations	-	-
	- Capital Fund	2,817,583	2,936,330
Deferred Reven	•	651,899	383,107
Other Borrowing		<u></u>	
J		5,791,045	6,203,130
Net Financial Assets	: (Net Debt)	484,898	478,388
Non-Financial Asset	s	15,296	15,510
Inventories Prepaid Expense	20	15,290 59,543	62,539
Frehaid Exhells	JU		
		74,839	78,049
Accumulated Surplu	s (Deficit)	559,737	556,437

OPERATING FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

Provincial Government - Core		2017 Actual	2017 Budget	2016 Actual
Federal Government - 20,270	Revenue			
Municipal Government - Property Tax	Provincial Government - Core	15,052,815	14,904,507	15,121,366
Municipal Government - Property Tax - Other 5,716,405 5,726,716 5,411,756 - Other - Other	Federal Government	-	-	20,270
Other School Divisions		5,716,405	5,726,716	5,411,756
First Nations 235,791 189,500 210,454 Private Organizations and Individuals 268,371 259,400 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 26,000 262,558 262,558 262,558 262,558 262,558	· · · · · · · · · · · · · · · · · · ·	-	-	-
Private Organizations and Individuals 268,371 (259,400) (262,558) (21,384,144) (21,182,523) (21,163,062) 262,558 (21,384,144) (21,182,523) (21,163,062) Expenses Expenses Regular Instruction 11,455,736 (11,666,502) (11,382,564) (284,288) (2957,615) (3,296,341) (2,864,288) (2,864,288) (2,957,615) (3,296,341) (2,864,288) (2,864,288) (2,957,615) (2,957,615) (2,964,288) (2,957,615) (2,964,288) (2,	Other School Divisions	27,905	26,000	33,670
Number N	First Nations	235,791	189,500	210,454
Number Sources Section Secti	Private Organizations and Individuals	268,371	259,400	262,558
Regular Instruction		82,857	76,400	102,988
Regular Instruction		21,384,144	21,182,523	21,163,062
Student Support Services 2,957,615 3,296,341 2,864,288 Adult Learning Centres 190,895 199,053 241,694 Divisional Administration 862,057 853,069 867,670 Instructional and Other Support Services 324,590 447,729 407,360 Transportation of Pupils 1,648,590 1,813,955 1,586,819 Operations and Maintenance 2,556,964 2,506,121 2,421,642 Fiscal 324,735 333,000 312,874 Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds - - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Non-vested sick lea	Expenses			
Student Support Services 2,957,615 3,296,341 2,864,288 Adult Learning Centres - - - - Community Education and Services 190,895 199,053 241,694 Divisional Administration 862,057 853,069 867,670 Instructional and Other Support Services 324,590 447,729 407,360 Transportation of Pupils 1,648,590 1,813,955 1,586,819 Operations and Maintenance 2,556,964 2,506,121 2,421,642 Fiscal 324,735 333,000 312,874 Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from Special Purpose Funds - - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Opening Accumulated Sikes - - - Non-vested sick leave - prior years	Regular Instruction	11,455,736	11,666,502	11,382,564
Community Education and Services 190,895 199,053 241,694		2,957,615	3,296,341	2,864,288
Divisional Administration 862,057 853,069 867,670 Instructional and Other Support Services 324,590 447,729 407,360 Transportation of Pupils 1,648,590 1,813,955 1,586,819 Operations and Maintenance 2,556,964 2,506,121 2,421,642 Fiscal 324,735 333,000 312,874 20,321,182 21,115,770 20,084,911 Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Non-vested sick leave - prior years - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Adult Learning Centres	-	<u>.</u>	-
Instructional and Other Support Services 324,590 447,729 407,360 Transportation of Pupils 1,648,590 1,813,955 1,586,819 Operations and Maintenance 2,556,964 2,506,121 2,421,642 Fiscal 324,735 333,000 312,874 20,321,182 21,115,770 20,084,911 Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Non-vested sick leave - prior years - Opening Accumulated Surplus (Deficit), as adjusted 558,437 536,236 Non-vested Sick leave - prior years - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236 Society of the pupper of the	Community Education and Services	190,895	199,053	241,694
Transportation of Pupils 1,648,590 1,813,955 1,586,819 Operations and Maintenance 2,556,964 2,506,121 2,421,642 Fiscal 324,735 333,000 312,874 20,321,182 21,115,770 20,084,911 Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds - - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Non-vested sick leave - prior years - - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Divisional Administration	862,057	853,069	867,670
Operations and Maintenance 2,556,964 2,506,121 2,421,642 Fiscal 324,735 333,000 312,874 20,321,182 21,115,770 20,084,911 Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds - - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Adjustments: Liability for Contaminated Sites - - Non-vested sick leave - prior years - - - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Instructional and Other Support Services	324,590	447,729	407,360
Size of the content	Transportation of Pupils	1,648,590	1,813,955	1,586,819
20,321,182 21,115,770 20,084,911	Operations and Maintenance	2,556,964	2,506,121	2,421,642
Current Year Surplus (Deficit) before Non-vested Sick Leave 1,062,962 66,753 1,078,151 Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Non-vested sick leave - prior years - - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Fiscal	324,735	333,000	312,874
Less: Non-vested Sick Leave Expense (Recovery) 6,612 (20,126) Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Adjustments: Liability for Contaminated Sites - - Non-vested sick leave - prior years - - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236		20,321,182	21,115,770	20,084,911
Current Year Surplus (Deficit) after Non-vested Sick Leave 1,056,350 66,753 1,098,277 Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds - - - Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Adjustments: Liability for Contaminated Sites - - Non-vested sick leave - prior years - - - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Current Year Surplus (Deficit) before Non-vested Sick Leave	1,062,962	66,753	1,078,151
Net Transfers from (to) Capital Fund (1,053,050) (149,331) (1,078,076) Transfers from Special Purpose Funds Net Current Year Surplus (Deficit) Opening Accumulated Surplus (Deficit) Adjustments: Liabilty for Contaminated Sites Non-vested sick leave - prior years Opening Accumulated Surplus (Deficit), as adjusted (1,053,050) (149,331) (1,078,076) (82,578) 20,201 556,437 536,236	Less: Non-vested Sick Leave Expense (Recovery)	6,612		(20,126)
Transfers from Special Purpose Funds Net Current Year Surplus (Deficit) Opening Accumulated Surplus (Deficit) Adjustments: Liability for Contaminated Sites Non-vested sick leave - prior years Opening Accumulated Surplus (Deficit), as adjusted Transfers from Special Purpose Funds 3,300 (82,578) 536,236 536,236	Current Year Surplus (Deficit) after Non-vested Sick Leave	1,056,350	66,753_	1,098,277
Net Current Year Surplus (Deficit) 3,300 (82,578) 20,201 Opening Accumulated Surplus (Deficit) 556,437 536,236 Adjustments: Liability for Contaminated Sites - - Non-vested sick leave - prior years - - - Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Net Transfers from (to) Capital Fund	(1,053,050)	(149,331)	(1,078,076)
Opening Accumulated Surplus (Deficit) Adjustments: Liability for Contaminated Sites Non-vested sick leave - prior years Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Transfers from Special Purpose Funds			######################################
Adjustments: Liability for Contaminated Sites Non-vested sick leave - prior years Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Net Current Year Surplus (Deficit)	3,300	(82,578)	20,201
Non-vested sick leave - prior years	Opening Accumulated Surplus (Deficit)	556,437		536,236
Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236	Adjustments: Liabilty for Contaminated Sites		•	•
Opening Accumulated Surplus (Deficit), as adjusted 556,437 536,236				-
Opening Accumulated Surplus (Denoity, as adjusted	Non-vested sick leave - prior years	<u> </u>		
Closing Accumulated Surplus (Deficit) 559,737 556,437	Opening Accumulated Surplus (Deficit), as adjusted	556,437	_	536,236
	Closing Accumulated Surplus (Deficit)	559,737	=	556,437

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2017

Funding	of School	s Program
---------	-----------	-----------

Base Support		
Instructional Support	2,600,872	
Additional Instructional Support for Small Schools	18,384	
Sparsity	267,535	
Curricular Materials	80,982	
Information Technology	83,681	•
Library Services	124,172	
Student Services	465,966	
Counselling and Guidance	112,025	
Professional Development	68,835	
Physical Education	29,875	
Occupancy	1,051,650	4,903,977
Categorical Support		
Transportation	1,038,414	
Board and Room	-	
Special Needs: Coordinator/Clinician	144,418	
Special Needs: Level 2	356,250	
Special Needs: Level 3	221,865	
Senior Years Technology Education	197,753	
English as an Additional Language	750	
Aboriginal Academic Achievement (including BSSAP)	146,000	
Aboriginal and International Languages	, -	
French Language Education	25,582	
Small Schools	37,094	
Enrolment Change Support	62,503	
Northern Allowance	, _	
Early Childhood Development Initiative	16,859	
Literacy and Numeracy	107,976	
Education for Sustainable Development	6,300	2,361,764
Equalization		2,837,497
Additional Equalization		557,431
Adjustment for Days Closed		-
Formula Guarantee		971,245
Other Program Support		
School Buildings Support: "D" Projects	82,860	
Technology Education Equipment Replacement	62,700	
Skills Strategy Equipment Enhancement	-	
The state of the s	-	
Other Minor Capital Support		
Prior Year Support	<u>-</u>	
Finalization of Previous Year Support	-	
Curricular Materials	_	
School Buildings Support: "D" Projects Technology Education Equipment	-	145,560
Toolstology Eddosson Eqpmon		
	=	11,777,474

15,052,815

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

For the Year Ended June 30, 2017

Other Department of Education and Training

TOTAL PROVINCIAL GOVERNMENT REVENUE

Non-Resident	~	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	-	
Substitute Fees	3,687	
General Support Grant	319,349	
Education Property Tax Credit	1,589,632	
Tax Incentive Grant	1,056,497	
Smaller Classes Initiative (K - 3)	90,000	
Community Schools	<u></u>	
Healthy Schools Initiative	8,057	
Learning to Age 18 Coordinator	20,000	
Adult Learning Centres	-	
Other: French Revitalization - Student Cultural/Linguistic	10,000	
French Revitalization - Coordinator	21,000	
Career Development	98,623	
Mamatoisiwin - Travel	1,500	
Scientist In The Classroom Grants	2,400	
EDI Survey Grant	1,320	
Provincial Exam Marking	1,924	
UCN - Wages and Benefits & Fees	11,268	
Healthy Child Manitoba - Wages, Supplies, Etc.	40,084	
		3,275,341
Other Provincial Government Departments (Not including GB	E's)	
Employment Programs	<u>-</u>	
Other:	-	
		0
Funding of Schools Program (previous page)		11,777,474

OPERATING FUND - REVENUE DETAIL NON-PROVINCIAL GOVERNMENT SOURCES

For the Year Ended June 30, 2017

Federal Government Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (A	Adults)	-	
Other:		-	
Municipal Government	0.000.504		
Special Requirement	, 8,362,534 (4,500,632)		
Less: Education Property Tax Credit		5,716,405	
Less: Tax Incentive Grant Other:	(1,056,497)	5,710,405	5,716,4
•			-,, .
Other School Divisions Tuition Fees		-	
Transfer Fees		-	
Residual Fees		26,600	
Transportation of Pupils			
	Travel and Substitute Fees	1,305	
Guioi.		,	
			27,9
First Nations			
Tuition Fees		219,291	
Transportation of Pupils		-	
	Level II Support	9,500	
· · · · · · · · · · · · · · · · · · ·	Rent - Jordan's Principle	7,000	
_			005.7
			235,7
Private Organizations and Individuals (In	cludes GBE's)		
Regular Tuition		102,000	
International Tuition		-	
Continuing Education		-	
Other Tuition:			
Food Service		84,438	
Government Business Enterprises (G		70 700	
Other:	SVRSS Marketing Lab Store	73,733	
	Transportation Services	8,200	
•			268,3
Other Sources			
Interest		31,521	
Donations		1,569	
Other:	Misc. School Revenue	9,263	
	Technology Ed Programs	1,688	
•	Substitute Fees & Pro. Development	7,623	
	Division Office - Misc. Revenue	525	
	Better Beginnings - Pre School	500	
	Transportation - Bus Usage and Parts	10,736	
	Maintenance - Rentals, Car Plugs, Etc.	19,432	
			00.0
			82,8
			6,331,3

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

TOTALS	Transfers	Bad Debt Expense	Interest and Bank Charges	Supplies, Materials and Minor Equipment	Services	Employees Benefits and Allowances	Salaries	OBJECT				FI
		ense	iank	erials and ent		enefits and	The second secon	_	/			FUNCTION
11,455,736	60,000			828,506	323,969	570,188	9,673,073	Instruction	Regular			100
2,957,615	The state of the s			23,757	175,148	298,134	2,460,576	Services	Support	Student	,	200
0	ı			ı		1	1	Centres	Learning	Adult		300
190,895	1			4,363	1,287	23,181	162,064	Services	and	Education		400
862,057				13,294	219,743	58,421	570,599	Administration	Divisional			500
324,590				18,176	86,528	32,790	187,096	Services	Support	and Other	Instructional	600
1,648,590				380,092	46,760	151,448	1,070,290	of Pupils	Transportation			700
2,556,964	1			84,290	1,171,529	172,390	1,128,755	Maintenance	and	Operations		800
324,735	(PAYROLL TAX) 322,159	t	2,576					Fiscal				900
20,321,182	382,159	0	2,576	1,352,478	2,024,964	1,306,552	15,252,453	TOTALS		2017		
20,084,911	372,874	0	0	1,658,318	1,887,269	1,315,161	14,851,289	TOTALS		2016		

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

23-Oct-17

11,455,736	1,040,243	1,743,854	0	0	6,909,820	1,761,819	TOTALS
60,000	0	11,076	0	0	48,924	0	Total Transfers
0							980 Organizations and Individuals
60,000		11,076			48,924		960 School Divisions
					12 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		96X-99 TRANSFERS
828,506	156,096	52,523	0	0	601,217	18,670	Total Supplies, Materials and Minor Equipment
187,652	9,171	28,398			144,992	5,091	780 Information Technology Equipment
31,878	8,322	1,744			21,812		760 Minor Equipment
162,501	17,667	8,690			136,144		740 Curricular and Media Materials
446,475	120,936	13,691			298,269	13,579	710 Supplies
							7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT
323,969	14,213	14,250	0	0	101,439	194,067	Total Services
111,305	7,098	9,936			44,001	50,270	680 Information Technology Services
6,017		A SECTION OF THE PROPERTY OF T				6,017	650 Professional and Staff Development
0							640 Dues and Fees
34,755						34,755	630 Advertising
0							610 Rentals
33,132	829	1,089			31,214		590 Maintenance and Repair Services
287	287						580 Insurance and Bond Premiums
0						-	570 Printing and Binding
0							560 Tuition
25,990		3,138			17,682	5,170	
60,252	54				237	59,961	520 Communications
52,231	5,945	87			8,305	37,894	510 Professional, Technical and Specialized
							5-6XX SERVICES
570,188	46,489	84,263			305,206	134,230	4XX EMPLOYEES BENEFITS AND ALLOWANCES
9,673,073	823,445	1,581,742	0	0	5,853,034	1,414,852	Total Salaries
178,254				그렇는 얼마 얼마 하는 것이		178,254	390 Information Technology
400,905						400,905	370 Secretarial, Clerical and Other
173,586	52,295	17,951			103,340		360 Technical, Specialized and Service
96,567		6,594			89,973		350 Instructional - Other
8,022,258	771,150	1,557,197			5,659,721	34,190	330 Instructional - Teaching
801,503						801,503	320 Executive, Managerial and Supervisory
					14 mars & 12 m		3XX SALARIES
TOTALS	EDUCATION	SCHOOLS **	IMMERSION	FRANÇAIS	LANGUAGE	ADMINISTRATION	CODE OBJECT \ PROGRAM
	TECHNOLOGY	DUAL TRACK	FRENCH	50	20 ENGLISH		REGULAX ING ROC I ON
	90	80	*	ETRA	SINGL	10	

^{*90%} or more of enrolment is in one of the following instructional programs: English Language, Français, French Immersion.
** includes multi-track schools.

CODE

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

23-Oct-17

350 Instructional - Other
360 Technical, Specialized and Service 630 Advertising 560 Tuition 520 Communications 510 Professional, Technical and Specialized 370 Secretarial, Clerical and Other 980 Organizations and Individuals 680 Information Technology Services 650 Professional and Staff Development 640 Dues and Fees 610 Rentals 590 Maintenance and Repair Services 580 Insurance and Bond Premiums 570 Printing and Binding 540 Travel and Meetings 390 Information Technology 380 Clinician 330 Instructional - Teaching 320 Executive, Managerial and Supervisory **3XX SALARIES** 96X-99 TRANSFERS 960 School Divisions 710 Supplies 5-6XX SERVICES **4XX EMPLOYEES BENEFITS AND ALLOWANCES** 780 Information Technology Equipment 760 Minor Equipment 740 Curricular and Media Materials 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT TOTALS Total Transters Total Salaries STUDENT SUPPORT SERVICES Total Supplies, Materials and Minor Equipment Total Services OBJECT \ PROGRAM ADMINISTRATION /CO-ORDINATION 6 110,040 162,223 134,080 24,040 15,112 8,409 2,372 2,997 6,991 2,983 4,622 1,907 ,334 343 357 450 CLINICAL AND **SERVICES** RELATED မ 115,893 318,991 152,795 143,766 27,873 159,734 10,553 3,967 2,972 4,938 4,483 455 SPECIAL PLACEMENT 6 0 REGULAR PLACEMENT 50 1,271,728 1,521,124 ,271,728 237,241 11,853 1,213 8,373 2,254 223 302 $\stackrel{\sim}{\omega}$ 79 RESOURCE SERVICES 60 711,476 33,053 711,476 744,529 COUNSELLING AND GUIDANCE 70 199,526 199,526 210,748 8,878 2,344 1,245 ,099 TOTALS

75,148

10,958

450 357

79

2,997

10,208

8,373 4,820

356

2,957,615

23,757

2,460,576

115,893 27,873

24,040

298,134

152,795

1,334 6,178

,271,728 911,002

110,040

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300 For the Year Ended June 30, 2017

0	O	O	TOTALS
0	0	0	Total Transfers
0			999 Recharge
0			980 Organizations and Individuals
0			960 School Divisions
			96X-99 TRANSFERS
0	0	0	Total Supplies, Materials and Minor Equipment
0			780 Information Technology Equipment
0			760 Minor Equipment
0	·		740 Curricular and Media Materials
0			710 Supplies
			7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT
0	0	0	Total Services
0			680 Information Technology Services
0			650 Professional and Staff Development
0			640 Dues and Fees
0			630 Advertising
0	の 大学 教会の かっちゅう		620 Property Taxes
0			610 Rentals
0			590 Maintenance and Repair Services
0	我不是 等 等 不是不		580 Insurance and Bond Premiums
0	77780-1800-1		570 Printing and Binding
0	#		560 Tuition
0			540 Travel and Meetings
0			530 Utility Services
0			520 Communications
0			510 Professional, Technical and Specialized
			5-6XX SERVICES
0			4XX EMPLOYEES BENEFITS AND ALLOWANCES
0	0	0	Total Salaries
0			390 Information Technology
0			370 Secretarial, Clerical and Other
0			360 Technical, Specialized and Service
0			350 Instructional - Other
0			330 Instructional - Teaching
0			320 Executive, Managerial and Supervisory
		BATTA AKKIN MATE	3XX SALARIES
TOTALS	INSTRUCTION	AND OTHER	CODE OBJECT \ PROGRAM
	20	10 ADMINISTRATION	ADULT LEARNING CENTRES
	200		The second of th

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400 For the Year Ended June 30, 2017

190,895	190,895	0	0	0	TOTALS
0	0	0	0	0	Total Transfers
0					999 Recharge
0					980 Organizations and Individuals
					96X-99 TRANSFERS
4,363	4,363	0	0	0	Total Supplies, Materials and Minor Equipment
0					780 Information Technology Equipment
0					760 Minor Equipment
1,996	1,996				740 Curricular and Media Materials
2,367	2,367				710 Supplies
					7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT
1,287	1,287	0	0	0	Total Services
0					680 Information Technology Services
461	461				650 Professional and Staff Development
0					640 Dues and Fees
171	171				630 Advertising
0					610 Rentals
0					590 Maintenance and Repair Services
0					580 Insurance and Bond Premiums
0					570 Printing and Binding
655	655				540 Travel and Meetings
0					520 Communications
0					510 Professional, Technical and Specialized
			SERVICE STATE OF THE SERVICES	아이 기술하는 것을 통해	5-6XX SERVICES
23,181	23,181				4XX EMPLOYEES BENEFITS AND ALLOWANCES
162,064	162,064	0	0	0	Total Salaries
0					390 Information Technology
0					380 Clinician
0					370 Secretarial, Clerical and Other
45,711	45,711				360 Technical, Specialized and Service
62,347	62,347				350 Instructional - Other
54,006	54,006				
0					320 Executive, Managerial and Supervisory
					SALA
TOTALS	EDUCATION	RECREATION	FOR ADULTS	EDUCATION	CODE OBJECT \ PROGRAM
	PRE-KINDERGARTEN	SERVICES AND	ADDITIONAL LANGUAGE	CONTINUING	COMMONIT EDUCATION AND SERVICES
	40	30	20	10	

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

DIVISIONAL ADMINISTRATION BOARD OF CACHERINES BOARD OF CACHE	862,057	41,192	397,700	240,652	182,513	TOTALS
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL ADMINISTRATION BOARD OF TRUSTRESS AND EACH OF TRUSTESS EACH	0		0	0	0	Total Transfers
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL BOARD OF DARRO OF DARRO OF MANAGEMENT & ADMINISTRATIVE MEGRAPATIVE TOTALS DEPORTED ADMINISTRATIVE TOTALS DEPORTED ADMINISTRATIVE TOTALS DEPORTED ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MEGRAPATIVE TOTALS DEPORTED ADMINISTRATIVE MEGRAPATIVE MEGRAPATIVE MEGRAPATIVE TOTALS DEPORTED ADMINISTRATIVE MEGRAPATIVE MEGRAPATIVE <t< td=""><td>0</td><td></td><td></td><td></td><td></td><td>999 Recharge</td></t<>	0					999 Recharge
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL BOARD OF ADMINISTRATIVE BUSINESS AND EXPLORED INTERESTRATIVE MANAGEMENT & ADMINISTRATIVE BUSINESS AND EXPLORED INTERESTRATIVE MANAGEMENT & ADMINISTRATIVE <	0	是 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL BOARD OF ADMINISTRATION BOARD OF INSTRUCTIONAL BOARD OF ADMINISTRATIVE BUSINESS AND BOARD OF ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE	0		9			960 School Divisions
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL SALARIESS BUSINESS AND TRUSTEES AMAZERMENT & ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION TOTALS SALARIESS SALARIESS 40 MANACEMENT & ADMINISTRATION MANACEMENT & ADMINISTRATION MANACEMENT & ADMINISTRATION TOTALS SERVICES 100 TOTALS SERVICES MANACEMENT & ADMINISTRATION TOTALS SERVICES 9 100 <						96X-99 TRANSFERS
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL ADMINISTRATION BUSINESS AND ADMINISTRATIONAL ADMINISTRATIVON MANAGEMENT ADMINISTRATIVON	13,294	0	2,363	4,991	5,940	Total Supplies, Materials and Minor Equipment
DIVISIONAL ADMINISTRATION 10 BORND OF TRUSTEES NINSTRUCTIONAL ADMINISTRATIVE BUSINESS AND MANAGEMINENT AND MINISTRATIVE MANAGEMENT AND MINISTRATIVE MANAGEMENT AND MINISTRATIVE MANAGEMENT NAMAGEMENT AND MINISTRATIVE MANAGEMENT NAMAGEMENT NAMAGEMENT AND MINISTRATIVE MANAGEMENT NAMAGEMENT	2,302		16	2,286		780 Information Technology Equipment
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL BOARD OF ALARIES BUSINESS AND ADMINISTRATION ALARIES MANAGEMIENT & ADMINISTRATION	0				The state of the s	760 Minor Equipment
DIVISIONAL ADMINISTRATION 10 NSTRUCTIONAL ADMINISTRATION BUSINESS AND ANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE TOTAL MANAGEMENT & ADMINISTRATIVE	392		189		203	ı
DIVISIONAL ADMINISTRATION 10 20 MINSTRUTIONAL ADMINISTRATION BOARD OF TRUSTEES MANAGEMENT ADMINISTRATIVE BUSINESS AND ADMINISTRATIVE MANAGEMENT ADMINISTRATIVE MANINISTRATIVE MANAGEMENT ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT ADMINISTRATIVE ADMINI	10,600		2,158	2,705	5,737	710 Supplies
DIVISIONAL ADMINISTRATION 10 NOTRUCTIONAL ADMINISTRATION BOARD OF Instruction (Instruction Instruction) MANAGEMENT (Instruction Instruction Ins						7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT
DIVISIONAL ADMINISTRATION 10 20 MANAGEMENT & ERVICES ADMINISTRATIONAL ADMINISTRATION BOARD OF Instease Remuneration MANAGEMENT & ADMINISTRATION BOARD OF ADMINISTRATION MANAGEMENT & ADMINISTRATIVE MANAGEMENT INFORMATION	219,743	41,192	80,668	22,968	74,915	Total Services
DIVISIONAL ADMINISTRATION 10 INSTRUCTIONAL ADMINISTRATION BUSINESS AND MANAGEMENT AND MINISTRATION MANAGEMENT AND MINISTRATION BUSINESS AND MANAGEMENT AND MINISTRATION MANAGEMENT AND MINISTRATION <t< td=""><td>29,190</td><td>29,190</td><td></td><td></td><td></td><td>680 Information Technology Services</td></t<>	29,190	29,190				680 Information Technology Services
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF Executive, Managerial and Supervisory MANAGEMENT & ADMINISTRATION BUSINESS AND MANAGEMENT & ADMINISTRATION MANAGE	28,359		3,362	7,095	17,902	650 Professional and Staff Development
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF Executive, Management & Services MANAGEMENT & ADMINISTRATION BUSINESS AND MANAGEMENT & MANAGEMENT & MANAGEMENT & MANAGEMENT & SERVICES MANAGEMENT &	34,798		2,313	1,270	31,215	640 Dues and Fees
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF SALARIES MOARD OF ADMINISTRATIVE MUSINESS AND ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT NOW AND SERVICES MANAGEMENT NOW AND SERVICES TOTAL SERVICES MANAGEMENT NOW AND SERVICES MANAGEMENT NOW AND SERVICES TOTAL SERVICES MANAGEMENT NOW AND SERVICES	1,682			218	1,464	630 Advertising
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF COBJECT\ PROGRAM BOARD OF TRUSTEES INSTRUCTIONAL ADMINISTRATIVE BUSINESS AND ANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE <td>0</td> <td></td> <td></td> <td></td> <td></td> <td>610 Rentals</td>	0					610 Rentals
DIVISIONAL ADMINISTRATION 10 20 MSTRUCTIONAL BOARD OF LONGING SAND OF LONGING SAND OF LONGING SAND OF LONGING SAND OF LONGING SALARIES BOARD OF LONGING SAND OF LONGING SAND OF LONGING SAND OF LONGING SALARIES BOARD OF LONGING SAND OF LONGING SAND OF LONGING SAND OF LONGING SAND OF LONGING SCIENTIFICAL SPECIAL SPE	2,612		1,306	1,306		590 Maintenance and Repair Services
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE INFORMATION TOTAL SALARIES 98,683 176,927 141,230 SERVICES Secretarial, Specialized and Supervisory 98,683 176,927 141,230 3 Secretarial, Clerical and Other 22,840 130,919 1 Information Technology 98,683 199,767 272,149 0 1 Total Salaries 98,683 199,767 272,149 0 6 Importation Technology 98,683 199,767 272,149 0 5 Into all Salaries 98,683 199,767 272,149 0 6 Importation Technology 98,683 199,767 272,149 0 6 Importation Technology 98,683 199,767 272,149 0 6 Importation Technology 98,683 199,767 29,764 42,520 6 <td>35,609</td> <td></td> <td>33,670</td> <td>1,728</td> <td>211</td> <td>580 Insurance and Bond Premiums</td>	35,609		33,670	1,728	211	580 Insurance and Bond Premiums
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE BUSINESS AND NAVAGEMENT & ADMINISTRATIVE MANAGEMENT & MANAGEMENT & ADMINISTRATIVE MANAGEMENT & MANAGEMENT MANAGEMENT & ADMINISTRATIVE MANAGEMENT MANAGEMENT & ADMINISTRATIVE	0			THE PROPERTY OF THE PARTY OF TH		570 Printing and Binding
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES INSTRUCTIONAL ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE SERVICES MANAGEMENT ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE SERVICES TOTAL SERVICES	32,936		3,083	6,030	23,823	540 Travel and Meetings
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE BUSINESS AND INFORMATION MANAGEMENT SALARIES ADMINISTRATION SERVICES SERVICES TOTAL SECUTIVE, Managerial and Supervisory 40 41,230 33 Secretarial, Clerical and Other 22,840 130,919 1 Information Technology 98,683 199,767 272,149 0 5 Total Salaries 98,683 199,767 272,149 0 5 MPLOYEES BENEFITS AND ALLOWANCES 2,975 12,926 42,520 0 5 SERVICES 300 300 31,645 12,002 31,002	10,610		5,289	5,321		520 Communications
DIVISIONAL ADMINISTRATION 10 20 30 50 OBJECT VPROGRAM BOARD OF OBJECT VPROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE INFORMATION INFORMATION TOTAL SALARIES 98,683 176,927 141,230 SERVICES Executive, Managerial and Supervisory 98,683 176,927 141,230 3 Fechnical, Specialized and Service 98,683 199,767 272,149 0 6 Secretarial, Clerical and Other 98,683 199,767 272,149 0 6 Total Salaries 98,683 199,767 272,149 0 6 SERVICES 98,683 199,767 272,149 0 6 SERVICES 98,683 199,767 272,149 0 6	43,947	12,002	31,645		300	510 Professional, Technical and Specialized
DIVISIONAL ADMINISTRATION 10 20 30 50 OBJECT \ PROGRAM BOARD OF INSTRUCTIONAL OBJECT \ PROGRAM BOARD OF ADMINISTRATIVE INFORMATION MANAGEMENT & ADMINISTRATIVE INFORMATION INFORMATION TOTAL SALARIES PROGRAM TRUSTEES ADMINISTRATION SERVICES SERVICES TOTAL Executive, Managerial and Supervisory MANAGEMENT 141,230 TOTAL SERVICES TOTAL Secretarial, Clerical and Other 22,840 130,919 30 30 30 30 Total Salaries 98,683 199,767 272,149 0 6 EMPLOYEES BENEFITS AND ALLOWANCES 2,975 12,926 42,520 6						5-6XX SERVICES
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE BUSINESS AND INFORMATION INFORMATION SERVICES MANAGEMENT & ADMINISTRATIVE MANAGEMENT & ADMINISTRATIVE TOTAL SALARIES Trustees Remuneration 98,683 176,927 141,230 TOTAL Executive, Managerial and Supervisory 98,683 199,767 222,149 0 5 Total Salaries 98,683 199,767 272,149 0 5	58,421		42,520	12,926	2,975	4XX EMPLOYEES BENEFITS AND ALLOWANCES
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE SERVICES INFORMATION TOTAL SERVICES TOTAL SALARIES SALARIES 98,683 176,927 141,230 30 Executive, Managerial and Supervisory 98,683 176,927 141,230 30 Fechnical, Specialized and Service 98,683 176,927 130,919 30 Secretarial, Clerical and Other 22,840 130,919 30 Information Technology 30 ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE ADMINISTRATIVE SERVICES TOTAL	570,599	0	272,149	199,767	98,683	Total Salaries
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE OBJECT \ PROGRAM INFORMATION OBJECT \ PROGRAM TOTAL SALARIES Trustees Remuneration 98,683 176,927 141,230 TOTAL Executive, Managerial and Service 98,683 176,927 141,230 \$3 Secretarial, Clerical and Other 22,840 130,919 6	0					390 Information Technology
DIVISIONAL ADMINISTRATION 10 20 30 50 DIVISIONAL ADMINISTRATION BOARD OF OBJECT \ PROGRAM INSTRUCTIONAL BUSINESS AND MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE SERVICES INFORMATION OBJECT \ PROGRAM TRUSTEES ADMINISTRATION OBJECT \ PROGRAM SERVICES TOTAL SALARIES Trustees Remuneration 98,683 176,927 141,230 141,230 3 Technical, Specialized and Service Total 3 3 3 3 3 3 3 3 3 3 3 4 <t< td=""><td>153,759</td><td></td><td>130,919</td><td>22,840</td><td></td><td>370 Secretarial, Clerical and Other</td></t<>	153,759		130,919	22,840		370 Secretarial, Clerical and Other
DIVISIONAL ADMINISTRATION 10 20 30 50 BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATION INFORMATION SERVICES TOTAL SALARIES SALARIES 98,683 176,927 141,230 30 50	0					360 Technical, Specialized and Service
DIVISIONAL ADMINISTRATION 10 20 30 50 BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATIVE SERVICES INFORMATION TOTAL SALARIES TRUSTEES ADMINISTRATION SERVICES SERVICES TOTAL Trustees Remuneration 98,683 98,683 30 30 30 40 MANAGEMENT MANAGEMENT INFORMATION TOTAL TO	318,157		141,230	176,927		320 Executive, Managerial and Supervisory
DIVISIONAL ADMINISTRATION 10 20 30 50 BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATION INFORMATION SERVICES SERVICES SALARIES TRUSTEES ADMINISTRATION SERVICES SERVICES	98,683				98,683	
DIVISIONAL ADMINISTRATION 10 20 30 50 BOARD OF OBJECT \ PROGRAM BOARD OF TRUSTEES MANAGEMENT & ADMINISTRATIVE ADMINISTRATION SERVICES MANAGEMENT & SERVICES SERVICES						3XX SALARIES
10 20 30 INSTRUCTIONAL BUSINESS AND BOARD OF MANAGEMENT & ADMINISTRATIVE	TOTALS	SERVICES	SERVICES	ADMINISTRATION	TRUSTEES	CODE OBJECT\PROGRAM
20 30		MANAGEMENT	BUSINESS AND ADMINISTRATIVE	INSTRUCTIONAL MANAGEMENT &	BOARD OF	DIVISIONAL ADMINISTRATION
		50	30	20	10	

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600 For the Year Ended June 30, 2017

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TOTALS	Total Transfers	980 Organizations and Individuals	960 School Divisions	96X-99 TRANSFERS	Total Supplies, Materials and Minor Equipment	780 Information Technology Equipment	760 Minor Equipment	740 Curricular and Media Materials	710 Supplies	7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT	Total Services	680 Information Technology Services	650 Professional and Staff Development	640 Dues and Fees	630 Advertising	610 Rentals	590 Maintenance and Repair Services	580 Insurance and Bond Premiums	570 Printing and Binding	560 Tuition	540 Travel and Meetings	520 Communications	510 Professional, Technical and Specialized	5-6XX SERVICES	4XX EMPLOYEES BENEFITS AND ALLOWANCES	Total Salaries	390 Information Technology	370 Secretarial, Clerical and Other	360 Technical, Specialized and Service	350 Instructional - Other	330 Instructional - Teaching	320 Executive, Managerial and Supervisory	3XX SALARIES	CODE OBJECT \ PROGRAM		SERVICES	INSTRUCTIONAL AND OTHER SUPPORT	Common Co
0	· 通常经验的 · · · · · · · · · · · · · · · · · · ·				0						0															0				그 사용 관물 것이다.				ADMINISTRATION	DEVELOPMENT	CONSULTING &		
0					0						0															0								DEVELOPMENT	CONSULTING &	CURRICULUM	10	
226,105					17,515	221	1,213	12,338	3,743		25,276	25,276													30,427	152,887				152,887				CENTRE	MEDIA	LIBRARY/	20	
98,405					661			409	252		61,172		61,147	25											2,363	34,209					34,209			DEVELOPMENT	AND STAFF	PROFESSIONAL	30	
80	0				0						80			80												0								OTHER			80	
324,590	0	0	0		18,176	221	1,213	12,747	3,995		86,528	25,276	61,147	105	0	0	0	0	0	0	0	0	0		32,790	187,096	0	0	0	152,887	34,209	0		TOTALS				

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700 For the Year Ended June 30, 2017

1,648,590	54,146	0	0	1,483,674	110,770	TOTALS
0	51,834	0	0	(51,834)	0	Total Transfers
0	51,834			(51,834)		999 Recharge
0						980 Organizations and Individuals
0						960 School Divisions
						96X-99 TRANSFERS
380,092	0	0		379,373	719	Total Supplies, Materials and Minor Equipment
1,052				1,052		780 Information Technology Equipment
647					647	760 Minor Equipment
0					:	740 Curricular and Media Materials
378,393				378,321	72	710 Supplies
						7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT
46,760	2,312	0	0	32,864	11,584	Total Services
10,321				1,882	8,439	680 Information Technology Services
3,373				2,700	673	650 Professional and Staff Development
583		A STATE OF THE STA	数少年,我这条条件 了		583	640 Dues and Fees
462				280	182	630 Advertising
0						610 Rentals
3,083				3,083		590 Maintenance and Repair Services
14,881				14,881		580 Insurance and Bond Premiums
0						570 Printing and Binding
0						550 Transportation of Pupils
4,857	2,312			2,098	447	540 Travel and Meetings
5,705				4,445	1,260	520 Communications
3,495				3,495		510 Professional, Technical and Specialized
				からない こうない		5-6XX SERVICES
151,448				137,355	14,093	4XX EMPLOYEES BENEFITS AND ALLOWANCES
1,070,290	0	0		985,916	84,374	Total Salaries
0						390 Information Technology
31,722					31,722	370 Secretarial, Clerical and Other
985,916				985,916		360 Technical, Specialized and Service
0						350 Instructional - Other
52,652					52,652	320 Executive, Managerial and Supervisory
						3XX SALARIES
TOTALS	OTHER	DORMITORIES	TRANSPORTATION	REGULAR	ADMINISTRATION	CODE OBJECT\PROGRAM
	FIELD TRIPS AND	BOARDING OF STUDENTS/	ALLOWANCES	20	ā	TRANSPORTATION OF PUPILS
	3		70	3	2	のでは、100mmの

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

23-Oct-17

ERATIONS AND MAINTENANCE ERRATIONS AND CETTER BUILDINGS REPLACEMENTS ERRAIRS AND THER BUILDINGS REPLACEMENTS ERRAIRS AND ERRAIRS AN	2,556,964	88,864	151,314	149,196	2,100,832	66,758	TOTALS
SAND MAINTENANCE 10 20 500 SCHOOL BUILDINGS BUILDINGS BUILDINGS 70 80 PROGRAM ADMINISTRATION ADMINISTRATION SCHOOL BUILDINGS MAINTENANCE EUILDINGS REPLACEMENTS OTHER BUILDINGS GROUNDS TOTALS GROUNDS gerial and Supervisory as lacel and Supervisory believed promotes 30.928 2.941 960.235 960.235 32.839 32.839 37.230 37.230 44.832 4.832 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0							999 Recharge
SAND MIAINTENANCE 10 20 50 70 80 PROGIRAM ADMINISTRATION BUILDINGS BUILDINGS COTHER BUILDINGS OTHER BUILDINGS COTHER BUILDINGS COTHER BUILDINGS COTHER BUILDINGS COTHER BUILDINGS COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER BUILDINGS COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER COTHER COTHER BUILDINGS COTHER 							96X-99 TRANSFERS
TOTALS SAND MAINTENANCE SCHOOL SCHOOL SUILDINGS BUILDINGS GROUNDS TOTALS BUILDINGS GROUNDS TOTALS BUILDINGS GROUNDS TOTALS	~	3,725	6,042		74	15	Total Supplies, Materials and Minor Equipment
SAND MAINTENANCE 10 20 50 O SCHOOL BUILDINGS GROUNDS TOTALS BUILDINGS BUILDINGS BUILDINGS GROUNDS TOTALS BUILDINGS BUILDINGS BUILDINGS GROUNDS TOTALS BUILDINGS BUILDINGS GROUNDS TOTALS BUILDINGS GROUNDS TOTALS BUILDINGS GROUNDS TOTALS GROUNDS TOTALS AND ALLOWANCES B.501 143,934 4,809 960,235 37,239 44,882 1,107 and Specialized Fig. 1,109 4,883 37,239 44,882 1,107 and Specialized Fig. 1,109 4,883 37,239 44,882 1,107 and Specialized Fig. 1,109 4,883 37,239 44,882 1,109 and Specialized Fig. 1,109 4,883 31,1745 3							780 Information Technology Equipment
TOTALS SAND MAINTENANCE SCHOOL SCHOOL BUILDINGS BUILDINGS BUILDINGS BUILDINGS BUILDINGS BUILDINGS BUILDINGS SCHOOL BUILDINGS BUILDINGS BUILDINGS SCHOOL BUILDINGS BUILDINGS SCHOOL BUILDINGS SCHOOL BUILDINGS SCHOOL BUILDINGS SCHOOL BUILDINGS SCHOOL BUILDINGS SCHOOL SCH							760 Minor Equipment
SAND MAINTENANCE 10 20 50 70 80 SCHOOL SCHOOL BUILDINGS BUILDINGS SCHOOL BUILDINGS CHARRA AND SCHOOL					2,093		740 Curricular and Media Materials
SAND MAINTENANCE 10 20 SCHOOL SCH	2	3,725	6,042		72,415	15	710 Supplies
SAND MAINTENANCE 10 20 SCHOOL SCHOOL SCHOOL BUILDINGS REPAIRS AND MAINTENANCE SCHOOL BUILDINGS REPAIRS AND OTHER BUILDINGS REPAIRS AND OTHER BUILDINGS REPAIRS AND OTHER BUILDINGS REPAIRS AND OTHER BUILDINGS STOTALS BUILDINGS STOTALS BUILDINGS STOTALS BUILDINGS STOTALS BUILDINGS STOTALS STOTALS BUILDINGS STOTALS BUILDINGS STOTALS						奏等等等等的	7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT
S AND MAINTENANCE 10 20 500 school Buildings Buildings Buildings PROGRAM 70 80 BAND MAINTENANCE SCHOOL BUILDINGS BUILDINGS PREPARS AND PROGRAM ADMINISTRATION MAINTENANCE REPLACEMENTS OTHER BUILDINGS PREPARS AND BUILDINGS OTHER BUILDINGS Berial and Supervisory 30,928 960,235 32,839 37,230 44,582 1,01 Ball Ed and Supervisory 53,869 960,235 32,839 37,230 44,582 1,02 Incligation of Chief Premiums 8,501 143,934 4,809 6,567 8,579 1,12 Ingertra And Sevelalized 1,004 6,198 41,502 44,582 1,12 Ingertra And Sevelalized 483 1,745 41,502 44,582 1,12 Ingertra And Sevelalized 483 1,745 41,502 44,582 1,12 Ingertra And Sevelations 483 1,745 44,502 44,582 1,12 Ingertra And Sevelations 483 1,745 4,927 4,927 4,927 1,927 4,927 1,927 4,927 <td>1,17</td> <td>31,978</td> <td>101,475</td> <td>111,548</td> <td>922,155</td> <td>4,373</td> <td>Total Services</td>	1,17	31,978	101,475	111,548	922,155	4,373	Total Services
S AND MAINTENANCE 10 20 50 SCHOOL BUILDINGS BUILDINGS REPLACEMENTS 70 80 PROGRAM ADMINISTRATION MAINTENANCE REPLACEMENTS OTHER BUILDINGS <					4,054		680 Information Technology Services
S AND MAINTENANCE 10 20 50 SCHOOL BUILDINGS BUILDINGS BUILDINGS REPAIRS AND PROGRAM 70 80 PROGRAM ADMINISTRATION ADMINISTRATION MAINTENANCE MAINTENANCE REPAIRS AND REPAIRS AND PROGRAM OTHER REPAIRS AND BUILDINGS OTHER BUILDINGS TOTALS gerial and Supervisory 30,928 960,235 32,839 37,230 44,562 1,07 gailzad and Supervisory 53,869 960,235 32,839 37,230 44,562 1,07 noiogy 53,869 960,235 32,839 37,230 44,562 1,12 NEFITS AND ALLOWANCES 8,501 143,934 4,809 6,567 8,579 1,12 Ining 4,907 36,508 41,502 1,54 4,852 1,12 Ining 4,83 1,745 4,927 4,927 4,927 1,1 Ings 22 131,623 1,1548 27,943 31,978 4,927 I Repair Services 22,239 4,09 11,1548 26,943 31,978 4,927 I Repai	- APIA-				1,191	127	650 Professional and Staff Development
SAND MAINTENANCE 10 20 50 SCHOOL BUILDINGS BUILDINGS BUILDINGS REPAIRS AND MAINTENANCE 70 80 PROGRAM ADMINISTRATION MAINTENANCE REPAIRS AND REPAIRS AND ADMINISTRATION OTHER BUILDINGS OTHER REPAIRS AND ADMINISTRATION TOTALS gerial and Supervisory 30,928 960,235 32,839 37,230 44,582 1,07 cal and Other nology 63,869 960,235 32,839 37,230 44,582 1,12 NEFITS AND ALLOWANCES 8,501 143,934 4,809 6,567 8,579 1,12 Ings 1,04 5,198 41,502 48,579 1,745 Ings 483 1,745 4,927 4,927 4,927 I Repair Services 2,229 131,623 111,548 26,949 4,927 11 1 Repair Services 2,229 4,949 11 26,949 4,949 16						508	640 Dues and Fees
S AND MAINTENANCE 10 20 50 SCHOOL BUILDINGS BUILDINGS REPAIRS AND MAINTENANCE TO HER BUILDINGS REPAIRS AND MAINTENANCE OTHER REPAIRS AND MAINTENANCE OTHER REPAIRS AND DOTHER OTHER GROUNDS TOTALS gerial and Supervisory 30,928 960,235 32,839 37,230 44,582 1,07 cal and Other 22,941 960,235 32,839 37,230 44,582 1,07 nology 53,869 960,235 32,839 37,230 44,582 1,11 NEFITS AND ALLOWANCES 8,501 143,944 4,809 6,567 8,579 1 Inig 1,004 56,198 36,908 41,502 44,582 1,11 ond Premiums 22 131,623 111,548 4,927 4 ing 17,724 114,946 26,949 41,949 4 ing 134,966 134,966 111,548 27,943 31,978 ing 134,966 134,966 114,949 26,949 1					404	2,229	630 Advertising
SAND MAINTENANCE 10 20 50 SCHOOL BUIL DINGS BUIL DINGS BROUNDS BUIL DINGS BROUNDS BUIL DINGS BROUNDS BROUN	16		26,949		134,956		620 Property Taxes
S AND MAINTENANCE 10 20 50 70 80 SCHOOL SCHOOL BUILDINGS PROGRAM SCHOOL ADMINISTRATION SCHOOL BUILDINGS BUILDINGS ADMINISTRATION SCHOOL BUILDINGS REPLACEMENTS OTHER BUILDINGS OTHER REPLACEMENTS OTHER BUILDINGS TOTALS PROGRAM ADMINISTRATION MAINTENANCE REPLACEMENTS BUILDINGS GROUNDS TOTALS gerial and Supervisory cal and Other 30,928 960,235 32,839 37,230 44,582 1,12 nology 53,869 960,235 32,839 37,230 44,582 1,11 NEFITS AND ALLOWANCES 8,501 143,934 4,809 65,567 8,578 1 Phinical and Specialized 1,004 5,198 41,502 44,582 1,11 Amical and Specialized 4,803 365,908 41,502 44 4,802 41,502 Ing 4,803 31,363 44,502 44 4,902 44 Ing 4,803 31,978 4,902 4,902 1					1,724		610 Rentals
S AND MAINTENANCE 10 20 SCHOOL BUILDINGS REPLACEMENTS BUILDINGS GROUNDS TOTALS	44	31,978	27,943	111,548	273,750		590 Maintenance and Repair Services
IS AND MAINTENANCE 10 20 50 70 80 IS AND MAINTENANCE SCHOOL BUILDINGS BUILDINGS REPLACEMENTS BUILDINGS OTHER PAIRS AND PAIRS AND PAIRS OTHER GROUNDS TOTALS PROGRAM ADMINISTRATION MAINTENANCE REPLACEMENTS BUILDINGS GROUNDS TOTALS gerial and Supervisory 30,928 960,235 32,839 37,230 44,582 1,00 galized and Service 22,941 960,235 32,839 37,230 44,582 1,00 nology 53,869 960,235 32,839 37,230 44,582 1,11 NEFITS AND ALLOWANCES 8,501 143,934 4,809 6,567 8,579 1 Shnical and Specialized 1,004 5,198 4,809 6,567 8,579 1 Shnical and Specialized 1,004 5,198 4,809 41,502 4,502 4,502 Shnical and Specialized 1,004 5,198 4,502 4,502 4,502 4,502	. 13		4,927		131,623	22	580 Insurance and Bond Premiums
SAND MAINTENANCE 10 20 50 70 80 SCHOOL BUILDINGS TOTALS							570 Printing and Binding
IS AND MAINTENANCE 10 20 50 70 80 IS AND MAINTENANCE SCHOOL BUILDINGS PROGRAM SCHOOL BUILDINGS SCHOOL BUILDINGS PEPLACEMENTS BUILDINGS OTHER AND STRATION PROGRAM OTHER AND STRATION PROGRAM MAINTENANCE REPLACEMENTS BUILDINGS GROUNDS TOTALS gerial and Supervisory call and Service 30,928 960,235 32,839 37,230 44,582 1,03 cal and Offier 22,941 960,235 32,839 37,230 44,582 1,03 nology 53,869 960,235 32,839 37,230 44,582 1,12 NEFITS AND ALLOWANCES 8,501 143,934 4,809 6,567 8,579 1,12 Shriical and Specialized 1,004 5,198 41,502 41,502 41,502 41,502					1,745	483	540 Travel and Meetings
SAND MAINTENANCE 10 20 50 70 80 PROGRAM ADMINISTRATION MAINTENANCE REPLACEMENTS BUILDINGS GROUNDS TOTALS gerial and Supervisory 30,928 960,235 32,839 37,230 44,582 1,07 cal and Other 22,941 960,235 32,839 37,230 44,582 1,07 INEFITS AND ALLOWANCES 8,501 143,934 4,809 6,567 8,579 1,11 Shnical and Specialized 1,004 5,198 5,198 0 154 0 0	40		41,502		366,908		530 Utility Services
NCE 10 20 50 SCHOOL BUILDINGS BUILDINGS ADMINISTRATION SCHOOL BUILDINGS MAINTENANCE BUILDINGS REPLACEMENTS OTHER BUILDINGS GROUNDS TOTAL 30,928 960,235 32,839 37,230 44,582 1,0 22,941 960,235 32,839 37,230 44,582 1,0 NCES 8,501 143,934 4,809 6,567 8,579 1,2 NCES 8,501 143,934 4,809 6,567 8,579 1,2					5,198	1,004	520 Communications
10 20 50 70 80 SCHOOL SCHOOL BUILDINGS BUILDINGS OTHER BUILDINGS TOTAL ADMINISTRATION MAINTENANCE REPLACEMENTS BUILDINGS GROUNDS TOTAL 30,928 30,928 960,235 32,839 37,230 44,582 1,0 22,941 960,235 32,839 37,230 44,582 1,0 53,869 960,235 32,839 37,230 44,582 1,0 8,501 143,934 4,809 6,567 8,579 3			154		602		510 Professional, Technical and Specialized
10 20 50 70 80 SCHOOL SCHOOL BUILDINGS BUILDINGS ADMINISTRATION MAINTENANCE REPLACEMENTS BUILDINGS GROUNDS TOTAL 30,928 30,928 REPLACEMENTS BUILDINGS GROUNDS TOTAL 40,523 32,839 37,230 44,582 1,0 53,869 960,235 32,839 37,230 44,582 1,3 8,501 143,934 4,809 6,567 8,579 7							5-6XX SERVICES
NACE 10 20 50 70 80 NACE SCHOOL SCHOOL BUILDINGS BUILDINGS ADMINISTRATION SCHOOL BUILDINGS MAINTENANCE BUILDINGS REPLACEMENTS REPLACEMENTS BUILDINGS BROUNDS TOTAL A4,582 1,0 30,928 37,230 44,582 4,582 1,0 53,869 960,235 32,839 960,235 37,230 32,839 37,230 44,582 4,582 1,0	17	8,579	6,567	4,809	143,934	8,501	4XX EMPLOYEES BENEFITS AND ALLOWANCES
ANCE 10 20 50 70 80 NACE SCHOOL SCHOOL BUILDINGS BUILDINGS ADMINISTRATION BUILDINGS BUILDINGS MAINTENANCE REPAIRS AND REPLACEMENTS OTHER BUILDINGS BUILDINGS GROUNDS GROUNDS TOTAL TOTAL TOTAL 30,928 30,928 32,839 37,230 44,582 1,0 22,941 960,235 32,839 37,230 44,582 1,0	1,12	44,582	37,230	32,839	960,235	53,869	Total Salaries
NACE 10 20 50 70 80 NACE SCHOOL SCHOOL BUILDINGS BUILDINGS ADMINISTRATION BUILDINGS BUILDINGS MAINTENANCE REPAIRS AND REPLACEMENTS REPLACEMENTS OTHER BUILDINGS BUILDINGS BUILDINGS GROUNDS TOTAL 30,928 TOTAL 44,582 30,928 960,235 32,839 37,230 44,582 1,0							390 Information Technology
NCE 10 20 50 70 80 NCE SCHOOL BUILDINGS BUILDINGS BUILDINGS REPLACEMENTS ADMINISTRATION BUILDINGS BUILDINGS MAINTENANCE REPLACEMENTS REPLACEMENTS BUILDINGS BUILDINGS BUILDINGS BUILDINGS GROUNDS TOTAL 30,928 TOTAL 44,582	2					22,941	370 Secretarial, Clerical and Other
NACE 10 20 50 70 80 NACE SCHOOL SCHOOL BUILDINGS BUILDINGS REPAIRS AND ADMINISTRATION BUILDINGS BUILDINGS MAINTENANCE REPLACEMENTS REPLACEMENTS REPLACEMENTS BUILDINGS BUILDINGS REPLACEMENTS BUILDINGS GROUNDS TOTAL	1,07	44,582	37,230	32,839	960,235		360 Technical, Specialized and Service
FIONS AND MAINTENANCE 10 20 50 70 80 SCHOOL SCHOOL SCHOOL BUILDINGS BUILDINGS BUILDINGS BUILDINGS BUILDINGS REPAIRS AND BUILDINGS REPLACEMENTS BUILDINGS GROUNDS - OTHER BUILDINGS GROUNDS -	3					30,928	320 Executive, Managerial and Supervisory
10 20 50 70 80 SCHOOL SCHOOL BUILDINGS REPAIRS AND ADMINISTRATION MAINTENANCE REPLACEMENTS BUILDINGS BUILDINGS REPLACEMENTS BUILDINGS GROUNDS		4 + 12 1,7 1					3XX SALARIES
10 20 50 70 SCHOOL BUILDINGS BUILDINGS REPAIRS AND OTHER	TOTALS	GROUNDS	BUILDINGS	REPLACEMENTS	MAINTENANCE	ADMINISTRATION	CODE OBJECT \ PROGRAM
10 20 50 70 SCHOOL SCHOOL BUILDINGS			OTHER	REPAIRS AND	BUILDINGS		- 1、1000年の新聞の表示の対象を対象の表示の表示を対象を表示の対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対
20 50 70				SCHOOL BUILDINGS	SCHOOL		OPERATIONS AND MAINTENANCE
		80	70	50	20	10	

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

For the Year Ended June 30, 2017

Transfers To Capital Fund		
Category "D" School Buildings	-	
Bus Reserve	22,579	
Bus Purchases	382,083	
Other Vehicles	28,408	
Furniture/Fixtures & Equipment	118,677	
Computer Hardware & Software	-	
Assets Under Construction	339,370	
Other: Minitonas Middle Yrs PAC For Playground Equip.	(10,200)	
MPI Hail Claims Settlement - Capitalized Vehicles	(11,182)	
Transfer To ESRSS/SVRSS Wall Repair Reserve	183,315	
	_	
	_	
	-	
	_	
	_	
		
		1,053,050
Less: Transfers From Capital Fund		
	_	
	_	
	_	_
		0
		1.052.050
Net Transfers To (From) Capital Fund	<u>-</u>	1,053,050

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

41 		2017	2016
Financial Assets			
Cash and Banl	K	-	9,246
Due from	- Provincial Government	361,415	303,177
	- Federal Government	-	-
	- Municipal Government	-	~
•	- First Nations	-	-
	- Other Funds	2,817,583	2,936,330
Accounts Rece	eivable	-	-
Accrued Invest	ment Income	-	-
Portfolio Invest	tments		_
		3,178,998	3,248,753
Liabilities			
Overdraft		265,275	-
Accounts Paya	ıble	102,842	29,624
Accrued Liabili		-	-
Accrued Intere	st Payable	361,416	303,177
Due to	- Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- First Nations	-	
	- Operating Fund	-	394,049
Deferred Reve	nue	155,764	118,039
Borrowings fro	m the Provincial Government	15,843,017	11,993,425
Other Borrowin	ngs		
		16,728,314	12,838,314
Net Debt		(13,549,316)	(9,589,561)
Non-Financial Asse	ate		
Net Tangible C		19,590,132	15,197,398
Accumulated Surp		6,040,816	5,607,837
* Comprised of:	to	3,063,493	2,936,330
Reserve Accou		2,977,323	2,671,507
Equity in Tang	ible Capital Assets		
		6,040,816	5,607,837

CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2017	2016
Revenue		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	706,807	672,236
- Interest	594,823	547,814
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	29,386	33,109
MB Hydro grant	23,762	-
Gain / (Loss) on Disposal of Capital Assets	38,498	13,000
Gain on receipt of Modular classroom	-	-
PSFB Projects - Final Payments 122		
<u> </u>	122	26,041
	1,393,398	1,292,200
Expenses		
Amortization	1,384,823	1,222,068
Interest on Borrowings from the Provincial Government	594,823	547,814
Other Interest	-	-
Other Capital Items	33,823	44,297
	2,013,469	1,814,179
Current Year Surplus / (Deficit)	(620,071)	(521,979)
Net Transfers from (to) Operating Fund	1,053,050	1,078,076
Transfers from Special Purpose Fund	· · ·	
Net Current Year Surplus (Deficit)	432,979	556,097
Net Current Teal Surplus (Denoty	,.	•
Opening Accumulated Surplus / Equity	5,607,837	5,051,740
Adjustments:	-	-
Opening Accumulated Surplus / Equity as adjusted	5,607,837	5,051,740
oborning a recommendate a reliance and an arrangement and arrangement arrangement and arrangement arrangement and arrangement arra	· · · · · · · · · · · · · · · · · · ·	

SCHEDULE OF TANGIBLE CAPITAL ASSETS at June 30, 2017

Proceeds from Disposal of Capital Assets	Net Tangible Capital Asset	Closing Accumulated Amortization	Less: Accumulated Amortization on Disposals and Writedowns	Add: Current period Amortization	Opening adjusted	Adjustments	Opening, as previously reported	Closing Cost	Less: Disposals and write downs	Add: Additions during the year	Opening Cost adjusted	Adjustments	Opening Cost, as previously reported	Tangible Capital Asset Cost			
pital Assets		on	owns	on	ANY riderico published burdhari puri disaprince pasa pa		***************************************		าร	**************************************	***************************************		orted			1	
1	13,833,747	13,068,355	1	720,517	12,347,838		12,347,838	26,902,102		2,585,212	24,316,890		24,316,890		School	Improvements	Buildings and Leasehold
1	103,027	486,750		9,814	476,936	1	476,936	589,777	The state of the s	(Annimator) depositant	589,777	1	589,777		Non-School	ments	Leasehold
8,500	1,407,692	2,368,267	171,640	266,459	2,273,448	1	2,273,448	3,775,959	171,640	382,082	3,565,517		3,565,517		Buses	School	
29,998	101,745	206,656	113,091	32,411	287,336	E.	287,336	 308,401	113,091	28,408	393,084	ı	393,084		Vehicles	Other	
1	383,783	1,430,838	109,428	174,324	1,365,942		1,365,942	1,814,621	109,428	175,589	1,748,460	-	1,748,460		Equipment	Fixtures &	Furniture /
1	211,100	1,077,397	1	128,787	948,610	ι	948,610	1,288,497	ı	-	1,288,497	*	1,288,497		Software *	Hardware &	Computer
	280,490				santa de la companya			280,490		TOTAL VALLANTIAN CONTRACTOR CONTR	280,490	ı	280,490		Land		
	307,299	217,806	r	52,511	165,295	1	165,295	525,105	1	***************************************	525,105	1	525,105		Improvements	Land	
	2,961,249				reduced respective and project accounts and project			2,961,249		2,606,266	354,983	ι	354,983		Construction	Under	Assets
38,498	19,590,132	18,856,069	394,159	1,384,823	17,865,405	1	17,865,405	38,446,201	394,159	5,777,557	33,062,803	,	33,062,803			TOTALS	2017
13,000	15,197,398	17,865,405	231,393	1,222,068	16,874,730	ı	16,874,730	33,062,803	231,393	943,668	32,350,528	г	32,350,528			TOTALS	2016

^{*} Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS For the Year Ended June 30, 2017

to a Administrative of the second sec			Technology	Capital Upgrades	Photoconier	SVRSS HD	
	Fund Name >	Buses	Infrastucture	Schools & Buildings	Replacement	Mechanic Shop	Sub-Totals
Opening Balance, July 1, 2016		558,360	178,382	450,000	183,167	66,157	1,436,066
Additions: (Provide a description of each transaction)	-						
	Minkelenneisvoididekkaalisporpenopaavvanospaanomasayandis, rioe	orden de la company de la comp	i antidricionalisione de che dotti crusi de de constante de constante de constante de constante de constante c	i, footsalansensensensensensensensensensensensensen	recumanos esperimos Mateias de Manos des cinados de contra de la contra dela contra de la contra dela contra de la contra dela contra de la contra del	AND CARACTERISTICS AND	VARMOON WATER CONTRACT AND
Proceeds from disposals(Buses, vans, etc.)		17,773					17,773
2016/17 Approved transfers from OP fund		22,579					22,579
							VPRAMO OFFICIAL PROPERTY AND ADMINISTRATION OF THE
		emperatura de America de Caracteria de Caracteria de Caracteria de Caracteria de Caracteria de Caracteria de C					T.
	leastan-curvantandenes-secularas/extens/extens/extens/extens/extens/extens/extens/extens/extens/extens/extens/	ANA MANAGARAGAN GARAN GANGARAGAN	THE PROPERTY OF THE PROPERTY O	- Continuentaliculation of the Continuentalic	and beauthorated actions of the second secon	MBH/AANAANAANAANAANAANAANAANAANAANAANAANAAN	artendenskrivetilderenskiptermanjore/parkjoretilderenskrivetinskrivetingskrivetilderen
The state of the s							
Total Additions		40,352	1	•	1	1	40,352
Withdrawals: (Provide a description of each transaction)	1)						
	adirective terrelation of confice and describe and an experimental	AND SERVICE AND	o desirative de la compania de la c	A COMPANIANT AND	-	edisconstruction of the section of t	
HD Shop pavement holdback and unfunded GST	PARTICIPATION CONTRACTOR AND CONTRACTOR AND CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR	esteksialiskiskeidetuskiskiskiskiskiskiskiskiskiskiskiskiskis	en e	e de la companya de l	ALLE CHEROLOGICA VISCOLOGICAL VISCOLOGICA POSTICA POST	6,748	6,748
			will all the second research character with the second research re				
	to describe de la companya de la com	Objectivity Market States (Anni Alexande), Anni Anni Anni Anni Anni Anni Anni Ann		A CHARLESTANIST CONTROL SECURITION OF THE SECURI	etteranisteranisteranisteranisteranisteranisteranisteranisteranisteranisteranisteranisteranisteranisteranister	iaan een alaaksi kuuluksi ka	
		MANA SANASAN PROSESSA Primara sankana sankana sankana sankana kanankana kanankana sankana sankana sankana sank	adionada de consequencia de consequencia de consequencia de consequencia de consequencia de consequencia de co	manual complete para majura responsa company de la manual de la manual de la manda de la manda de la delicitad	***************************************		TOTAL PROPERTY COMMUNICATION OF THE COMMUNICATION O
		والمراجعة					
Total Withdrawals		r	t	1	1	6,748	6,748
Closing Balance, June 30, 2017		598,712	178,382	450,000	183,167	59,409	1,469,670

I certify that the information above is true and correct and that the withdrawals have been made for the purposes approved by the Public Schools Finance Board.

Oct 24 2017

Secretary-Treasurer

SCHEDULE OF CAPITAL RESERVE ACCOUNTS For the Year Ended June 30, 2017

1,7	70,000	110,000	35,154	5,086	100,338	une 30, 2017	Closing Balance, June 30, 2017
51,748	1		45,000		1	rawals	Total Withdrawals
and the second s				TO THE OWNER OF THE OWNER OF THE OWNER OWN			
			count because of calain special property control because of canada	the state of the s	And the state of t		
6,748							AND THE RESIDENCE OF THE PROPERTY OF THE PROPE
		energenene Articipation beträttische geberteine der Gebert			TO THE PROPERTY OF THE PROPERT		
45,000			45,000				Payments issued
						Withdrawals: (Provide a description of each transaction)	Withdrawals: (Pro
40,352	•		. 1	1	1		Total Additions
no de la constanta de la const		room valende varande varande mandele variable variables estados estado	electrical designations are also the control of the		determination of the state of t		in de la composition
· · · · · · · · · · · · · · · · · · ·	outota neverona porece de este este este este este este este		The water that the control of the co				MAY TYBOGO WYGAN TA AMAGAY MAGAY
**************************************	An annual franchistic and the state of the s	tererediemerendikkeholden frankrikelenden de	***************************************	THE	OFFICE AND		
th other past many constitutes of the many constitutes of the constitute of the cons	AND THE RESIDENCE AND THE PROPERTY OF THE PROP	or Anna Company and Anna Anna Anna Anna Anna Anna Anna					anjvanorrusjanavvoda sasovinavvunostlavvunostlavvunostruska Valdikos teksimisto
22,579	accounteration become and the content of the conten		annen monte en	ankiereth mass anvasese smaaret vina varang haar vand ordenlers dendarester.	en serve par ende sens vegen sens de serve de serve de serve de serve de sens vegen de serve en serve en serve		e de la company de la comp
17,773							
						Additions: (Provide a description of each transaction)	Additions: (Provide
	70,000	110,000	80,154	5,086	100,338	July 1, 2016	Opening Balance, July 1, 2016
fro (Tennis/Basketbal	ent ot	Building	Bio Lab Reno	Lab Reno	Fund Name >	
Sub-Totals	SVRSS	SVRSS					

I certify that the information above is true and correct and that the withdrawals have been made for the purposes approved by the Public Schools Finance Board.

px 24 2017

Secretary-Treasurer

SCHEDULE OF CAPITAL RESERVE ACCOUNTS

For the Year Ended June 30, 2017

3,063,493	9		108,920	1,114,325	50,000	Closing Balance, June 30, 2017
96,504	1		1	44,756	1	Total Withdrawals
						\$\$\frac{1}{2} \tag{2}
The control of the co	auspouudioolog sämmerikkiiki, minikkiikiikiikiikiikiikiikii mikkii mikkii mikkii mikkii pirinterinteenno	investorial special conference and corresponds to the		and the little free of the management of the second of	terarelembenduskissburkesmale belannaret belannamssessessesses og angruppyngg og f	
ANTER ANTERIOR AND	in the second	te markiralistarikkeisister destaraktarikasisterikasistektarikkeisistektarik	ns de majoritte announce de majorite conservant en majorite de la civil de la civil de la civil de la civil de	e and Artificial de Artificial Artificial States (Artificial States) (Artificial States) (Artificial States) (Artificial States)	ATTILISE OF THE CONTRACT OF THE PARTY OF THE CONTRACT OF THE C	
	antial de la company de la	nacrationsethetiserneriserneriseriseriseriseriseriseriseriteriterise		Work Wildison variation of American Contract Con	ere erekteristeristeristeristeristeristeristeris	
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6,748	ingelanaskenandrokumiseniskewikeniskeskeniskeskeniskeskeniskeskeniskeskeniskeskeniskeni	edicareaterial franchistation of control of	ariotekevenistekkoloksistekenistekenistekenistekenistekenistekenistekenistekenistekenistekenistekenistekeniste	Vorderlandskiedigerklandskervangerskiedigerlandskiedigerlandskiedigerlandskandskiediger	decessive anticke frank annows defense extensive extensive extensives extensive property page 1940 of a	
	est personale com establishe en establishe en de establishe de establishe de establishe establishe establishe e Personale establishe establishe establishe en establishe en establishe esta				e de la companya de l La companya de la companya de	
89.756	REALISTANTARIAS (PREIMANTIREARIANTARISTANTERARIARISTARISTARIAS) (MERCHANTARISTANTARIAS (MERCHANTARISTANTARIAS	d seessa described freibuser feel dielekte Messiere es plassafes joined tal sake	на приняти выполнительной приняти выпражения выполнительной выполнительной выполнительной выполнительной выполн	44.756	n eestalle eestalle eestalle eestalle estalle eestalle eestalle eestalle eestalle eestalle eestalle eestalle e	ESRSS Wall Repair
	- Control of the Cont			2		
						Withdrawals: (Provide a description of each transaction)
223,667	t		_	183,315		Total Additions
The state of the s						
ı					-	
ALL MATTER AND THE PROPERTY AND THE PROP	AVANTAMANTANANTANANTANANTANANTANANTANANT				W/r religiolates or religiolates or resident of the control of the	
	ennament Adah jeri ida katapat katapat katapat inga ayan jeri pengangan anagan anagan anagan anagan anagan anag				i vijadaj vijeta i v	
The state of the s			e en	e per en		
205,894				183,315		SVRSS Wall Repair
17,773	en elemente en elemente en elemente en elemente elemente elemente elemente elemente elemente elemente elemente					
1						
					경험하였다. 경우하는 1981	Additions: (Provide a description of each transaction)
2,936,330	1		108,920	975,766	50,000	Opening Balance, July 1, 2016
(includes totals from previous pages)			Garage/Other Buildings	ESRSS/SVRSS Wall Repair	Hairstyling Lab Refresh	Fund Name >
7.1.1			ָם, הַּבְּי		eVDee	1. (1.)

I certify that the information above is true and correct and that the withdrawals have been made for the purposes approved by the Public Schools Finance Board.

Ox 24 2017

Secretary-Treasurer

SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2017	2016
Financial Assets		
Cash and Bank	231,450	180,468
GST Receivable	-	-
Accrued Investment Income	· .	-
Portfolio Investments	<u> </u>	
	231,450	180,468
Liabilities		
School Generated Funds Liability	988	989
Accounts Payable	8,122	9,561
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	42,510	44,429
	51,620	54,979
Accumulated Surplus *	179,830	125,489
* Comprised of:		
School Generated Funds Accumulated Surplus	179,830	125,489
Other Funds Accumulated Surplus		-
Accumulated Surplus *	179,830	125,489

SPECIAL PURPOSE FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2017	2016
Revenue		
School Generated Funds	497,122	491,924
Other Funds	23,436	14,700
· · · · · · · · · · · · · · · · · · ·	520,558	506,624
Expenses		
School Generated Funds	442,781	497,546
Other Funds	23,436	14,700
	<u> </u>	-
	466,217	512,246
Current Year Surplus (Deficit)	54,341	(5,622)
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	<u> </u>	
Net Current Year Surplus (Deficit)	54,341	(5,622)
Opening Accumulated Surplus	125,489	131,111
Adjustments: School Generated Funds	-	-
Other Funds	•	-
Opening Accumulated Surplus as adjusted	125,489	131,111
Closing Accumulated Surplus	179,830	125,489

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2016
REGULAR INSTRUCTION		
English Language - Single Track		1,004.1
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	167.0	
- Francais	-	
- French Immersion	80.5	
- Other Bilingual	-	247.5
Senior Years Technology Education		127.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K -	· 12 STUDENTS	1,378.6

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,272
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	712,585
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	796,416
LOADED KILOMETERS (For the period ended June 30)	664,089

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2016/17 Fiscal Year

				9.00					310 TRUSTEES
							2.00		510 Contracted Clinicians (include private clinicians where possible)
270.08	22.60	34.52	6.18	4.95	5.10	0.00	64.02	132.71	TOTALS (excluding Trustees)
4.00							1.00	3.00	390 Information Technology
2.00							2.00		380 Clinician
18.39	0.45	0.67		2.95			0.50	13.82	370 Secretarial, Clerical And Other
62.61	21.75	33.24			0.60			7.02	360 Technical, Specialized And Service
64.00			6.18		3.50		48,99	5.33	350 Instructional - Other
107.32					1.00		10.53	95.79	330 Instructional - Teaching
11.76	0.40	0.61		2.00			1.00	7.75	320 Executive, Managerial, & Supervisory
TOTALS	800	700	600	500	400	300	200	100	CODE OBJECT \ FUNCTION
	FUNCTION	FUNCTION FUNCTION							

CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs	
Divisional Administration, Function 500	862,057
Less: Liability Insurance	32,344
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	
	829,713 (A)
Expense Base	
Total Operating Expenses	20,321,182
Plus: Transfers to Capital	1,053,050
Less: Adult Learning Centres, Function 300	0
	21,374,232 (B)
Percentage (A) / (B)	3.88%
Maximum Allowable Percentage	4.18%
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	
Expenses (1)	
Instructional	-
Administration (deducted above)	- *
Other:	-
	<u></u>
	0
Associated Revenue (2)	
O. 15 A.L. divintanced Propriets Plants	
Self-Administered Pension Plans	
Expenses (1)	ىلە
Administration (deducted above)	- *
Other:	-
·	0
(0)	
Associated Revenue ⁽²⁾	

⁽¹⁾ Incremental costs of the program.

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

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

FUNCTION / PROGRAM FUNCTION / FUN					REDUCT	Ε×	PENSES		
TOTAL EXPENSES CATEGORICAL PROGRAM GOVERNMENT TRANSFERAND ALLOWABLE EXPENSES CATEGORICAL PROGRAM GOVERNMENT TRANSFERAND ALLOWABLE EXPENSES CATEGORICAL PROGRAM CATEGORICAL CATEGORICAL PROGRAM CATEGORICAL CATEGORIC			ADJUSTMENTS		OTHER	OTHER PROVINCIAL	NON-PROVINCIA	L SOURCES	
EXPENSES C444 (from Appendix A)>>>> EXPENSES	FUNCTION / PROGRAM	TOTAL	TO EXPENSES	CATEGORICAL SUPPORT	PROGRAM	GOVERNMENT	TRANSFER AND RESIDUAL FEES	OTHER	ALLOWABLE
2,746,867		EXPENSES	^	om Appendix A) >	V	* * * * * *	씍	V	EXPENSES
210,748	210 - 260 Student Support Services	2,746,867	0	830,509		0	12,320	9,500	1,894,538
140,895 16,833 0 0 0 0 0 0 0 0 0	270 Counselling and Guidance	210,748	0	0	0	20,000	0	0	190,748
190,895 16,859 0 40,084 0 500 226,105 0 0 0 0 0 0 0 0 0	300 Adult Learning Centres	0				0	0	0	
226,105	400 Community Education and Services	190,895		16,859	0	40,084	0	500	
98,405 0 0 0 3,887 0 1,727 2,265,984 217,104 847,368 145,560 75,039 12,320 38,159 0 217,104 847,368 145,560 75,039 12,320 38,159 20,2321,182 20,321,182	620 Library / Media Centre	226,105	0	0	0	0	0	0	226,105
2,556,964 217,104 0 145,560 11,268 0 26,432 217,704 847,368 145,560 75,039 12,320 38,159 6,029,984 217,104 2,361,764 145,560 659,212 347,891 235,512 14,291,198	630 Professional and Staff Development	98,405	0	0	0.	3,687	0	1,727	92,991
217,104 847,368 145,560 75,039 12,320 38,159 10,320 38,159 10,320 38,159 10,320 38,159 10,320 38,159 10,320 38,157 10,325 335,577 10,325 335,577 10,325 335,577 10,325 335,577 10,325 335,577 10,325 335,577 10,325 347,891 235,512 347,891 347,891 347,891 347,891 347,891 347,891 347,891 347	800 Operations and Maintenance	2,556,964	217,104	0	145,560	11,268	0	26,432	2,590,808
14,291,198 217,104 2,381,764 145,560 629,212 347,891 235,512 20,321,182	ALLOCATED ADJUSTMENTS/REDUCTIONS		217,104	847,368	145,560	75,039	12,320	38,159	
6,029,984 217,104 2,361,764 145,560 629,212 347,881 235,512 14,291,198 20,321,182 20,321,182 14,291,198 4,995,190 14,291,198 4,995,190 (2,601,493) ☐ OPEN OR CLOSE DETAIL (2,601,493) ☐ OPEN OR CLOSE DETAIL (354,173) (354,173) (497,353) (4903,977) (971,245) (971,245) (971,245) (986,459 235,512 (1,514,396) (1,514,3	UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	1,514,396	0	554,173	335,571	197,353	(1)
20,321,182 14,291,198 4,995,190 TIONS (1) (2,601,493) (7,514,396) 0 (1,514,396) 0 (554,173) (4,903,977) (4,903,977) (971,245) page 23) 266,459	OTHER FUNCTION/PROGRAMS EXPENSES	14.291.198	OPEN OR CLOSE DETA		1,70,000	C # C 1 1 1 1 1 1 1 1 1		1000	7,000,100
14,291,198 4,995,190 11ONS (1) (2,601,493) 0 (1,514,396) 0 (554,173) (335,571) (197,353) (4,903,977) (971,245) page 23) 266,459	TOTAL EXPENSES	20,321,182							
14,291,198 4,995,190 (2,601,493) 0 (1,514,396) 0 (1554,173) (335,571) (197,353) (4,903,977) (971,245) 266,459	CALCULATION OF UNSUPPORTED EXPENSES								
4,995,190 (2,601,493) 0 (1,514,396) 0 (554,173) (335,571) (197,353) (4,903,977) (971,245) 266,459	OTHER FUNCTION/PROGRAMS EXPENSES	14,291,198							
(2,500 1,733) (1,514,396) (554,173) (335,571) (197,353) (4,903,977) (971,245) (971,245)	TOTAL ALLOWABLE EXPENSES	4,995,190	ODEN OD CLOSE DETA						
	- ADJUSTMENTS TO EXPENSES	0							
	- CATEGORICAL SUPPORT	(1,514,396)							
	- OTHER PROVINCIAL GOVERNMENT REVENUE	(554,173)							
	- NON-PROV. SOURCES - TUITION, TRANSFER AND RESI	(335,571)				-			
	- NON-PROV. SOURCES - OTHER	(197,353)							
	Base Support (from page 8)	(4,903,977)							
	Formula Guarantee (from page 8)	(971,245)							
	SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	266,459							

APPENDIX A

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

School Buildings Support: "D" Projects Technology Education Equipment & Skills Strategy Equipment Enhancement Other Minor Capital Support	(1) Net of all related revenues. (2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included. OTHER PROGRAM SUPPORT:	Total Adjustments to Expenses					Transfers from Special Purpose Fund (deduct) Other Capitalized Items (specify Item and Function/Program) (2)	Capitalized Energy Mgmt. Systems Costs (add) (1), (2) 800 Capitalized Section "D" School Bidgs. Costs (add) (1) 800 Transfers from Capital Fund (deduct) Unallocated 800	ADJUSTMENTS TO EXPENSES: Function/ An (enter deductions as negative amounts) Program	CALCULATION OF ALLOWABLE EXPENSES (refer to "Allow Guide")
82,860 Allowable Section "D" Expenses 62,700 C Expenses to be used for calculating "D" Grant. Enter an	calculation of allowable school building support Program 850 School Building Repairs & Replacements PLUS: Capitalized Section "D" Expenses (net) Grounds LESS: Related revenue other than "D" Support	217,104	Non-allocable Categorical Support Total Categorical Support (carried to page 30)	Total allocable Categorical Support (carried to Allow Input)	Board and Room (A) Maximum Support (B) Program Expenses Eligible Support (lesser of A or B) Early Childhood Development	Small Schools (A) Maximum Support (B) Program Expenses Eligible Support (lesser of A or B)	Special Needs: Level 2 and 3 Aboriginal Academic Achievement Literacy and Numeracy	Special Needs: Coordinator/Clinician (A) Maximum Support 217,104 (B) Eligible Expenses (C) Less related revenues (D) Allowable Expenses (B) - (C) 392	Amount CATEGORICAL SUPPORT TO BE ALLOCATED	

Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above. (cannot be more than amount on line "C") Refer to page 2 of the Allowable Expenses Guide when completing this section.	Allowable Section "D" Expenses	Program 850 School Building Repairs & Replacements PLUS: Capitalized Section "D" Expenses (net) Grounds LESS: Related revenue other than "D" Support	CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES	Non-allocable Categorical Support Total Categorical Support (carried to page 30)	Total allocable Categorical Support (carried to Allow Input)	Board and Room (A) Maximum Support (B) Program Expenses Eligible Support (lesser of A or B) Early Childhood Development	Small Schools (A) Maximum Support (B) Program Expenses Eligible Support (lesser of A or B)	Eligible Support (lesser of A or D) Special Needs: Level 2 and 3 Aboriginal Academic Achievement Literacy and Numeracy	Special Needs: Coordinator/Clinician (A) Maximum Support (B) Eligible Expenses (C) Less related revenues (D) Allowable Expenses (B) - (C)	CATEGORICAL SUPPORT TO BE ALLOCATED
Frant. Enter an (D) e. s Guide when completing this:	(C)	acements ss (net) Support	UILDING SUPPORT "D" EXPE	30)	to Allow Input)		37,094 45,000		144,418 392,334 392,334	Ü
366,300 section.	366,300	149,196 217,104	NSES:	1,331,302 2,361,764	1,030,462	16,859	37,094	144,418 578,115 146,000 107,976		

APPENDIX B

CALCULATION OF ALLOWABLE EXPENSES

3,275,341	2,965,478	309,863	Total Revenue
0		0	Other Provincial Government Departments
309,863		309,863	All other
1,056,497	1,056,497		Tax Incentive Grant
1,589,632	1,589,632		Education Property Tax Credit
319,349	319,349		General Support Grant
			Other Dept. of Education
Total	Unallocated	Allocated	OTHER PROVINCIAL GOVERNMENT REVENUE:

	6,331,329	5,747,926	583,403	Total Revenue
	49,767		49,767	Other
_	1,569		1,569	Donations
	31,521	31,521		Interest
				Other Sources
	166,371		166,371	Ancillary Services
	102,000		102,000	Tuition Fees
<u>-</u>				Private Organizations and Individuals
	16,500		16,500	All other
_	219,291		219,291	Tuition Fees
			一方 一	First Nations
	1,305		1,305	All other
	26,600		26,600	Residual Fees
	0		0	Transfer Fees
	0		0	Tuition Fees
_				Other School Divisions
_	0		0	Other
	5,716,405	5,716,405		Net Special Requirement
	· 第一条			Municipal Government
	0		0	All other
1	0		0	Tuition Fees
ı			心思 常 養養 好 清楚	Federal Government
 1	Total	Unallocated	Allocated	NON-PROVINCIAL SOURCES:
┙			-	

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.

TOTAL ALLOCABLE NON BROW SOLIBORS	TOTAL ALLOCABLE OTHER REVENUE (to agree with total other revenue on page 30)	NON-PROVINCIAL SOURCES: TOTAL ALLOCABLE FEES (Tuition, Transfer and Residual Fees)	OTHER PROVINCIAL GOVERNMENT REVENUE: Total Revenue Education Property Tax Credit Tax Incentive Grant PROVINCIAL REVENUE FOR EQUALIZATION (to agree with Other Provincial Gov't Revenue on page 30)	
	235,512	347,891	3,275,341 (1,589,632) (1,056,497) 629,212	

Appendix 2

SENIOR STAFF ALLOCATION (UNAUDITED)

	Position:	Position:	Position:	Position:	Position:	Position:
				-		
	Transportation					
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
400 Community, Education and Services						
500 Administration						
600 Instructional and Pupil Support Services						
700 Transportation of Pupils	85.00%					
800 Operations and Maintenance	15.00%					
TOTAL (must add to 100%)	100.00%	0.00%	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.