

Manitoba
Education



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

INTERLAKE SCHOOL DIVISION
192 - 2nd AVENUE NORTH
STONEWALL, MANITOBA R0C 2Z0

AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

June 30, 2022

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FRAME / ERROR REPORT

FRAME EXPENSES:	EXPENSES	- TRANSFERS	= FRAME EXPENSES	F.T.E. PUPILS	COST PER PUPIL	
					2021/22	2020/21
FUNCTION 100						
ADMINISTRATION	3,339,893	0	3,339,893	2,919.5	1,144	1,141
ENGLISH LANGUAGE	12,713,540	112,828	12,600,712	1,626.0	7,750	7,900
FRAÇAIS	57,361	57,361	0	0.0	0	0
FRENCH IMMERSION	4,500	4,500	0	0.0	0	0
DUAL TRACK	7,619,054	0	7,619,054	1,293.5	5,890	5,487
SENIOR YEARS TECHNOLOGY	0	0	0	0.0	0	0
TOTAL FUNCTION 100	23,734,348	174,689	23,559,659	2,919.5	8,070	8,391
FUNCTION 200						
ADMINISTRATION/COORDINATION	181,506	0	181,506	2,919.5	62	62
CLINICAL AND RELATED SERVICES	776,119	0	776,119	2,919.5	266	296
SPECIAL PLACEMENT	246,320	32,173	214,147	0.0	0	0
REGULAR PLACEMENT	2,812,657	0	2,812,657	2,919.5	963	1,033
OTHER RESOURCE SERVICES	2,496,989	--	2,496,989	2,919.5	855	867
COUNSELLING & GUIDANCE	1,335,292	--	1,335,292	2,919.5	457	423
TOTAL FUNCTION 200	7,848,883	32,173	7,816,710	2,919.5	2,677	2,757
FUNCTION 500						
BOARD OF TRUSTEES	173,203	14,393	173,203	2,919.5	59	60
INSTRUCTIONAL MGMT. & ADMIN.	469,230	0	469,230	2,919.5	161	178
BUSINESS ADMIN. SERVICES	670,609	0	670,609	2,919.5	230	233
MANAGEMENT INFORMATION SERVICES	44,323	--	44,323	2,919.5	15	18
TOTAL FUNCTION 500	1,357,365	14,393	1,342,972	2,919.5	460	485
FUNCTION 600						
CURRICULUM CONSULTING/DEVELOPMENT ADMIN.	0	--	0	2,919.5	0	0
CURRICULUM CONSULTING/DEVELOPMENT	0	--	0	2,919.5	0	0
EDUCATIONAL MEDIA	512,828	--	512,828	2,919.5	176	209
PROFESSIONAL & STAFF DEVELOPMENT	364,884	--	364,884	2,919.5	125	140
OTHER	134,269	20,558	113,711	2,919.5	39	38
TOTAL FUNCTION 600	1,011,981	20,558	991,423	2,919.5	340	388

PUPIL/TEACHER RATIOS:	REGULAR INSTRUCTION		EDUCATOR	
	2021/22	2020/21	2021/22	2020/21
ENROLMENT	2,919.5	2,814.0	2,919.5	2,814.0
TEACHERS	182.00	179.70	241.35	238.20
RATIO	16.0	15.7	12.1	11.8

ANALYSIS OF TRANSPORTATION EXPENSES:	REGULAR	COST PER	COST PER	REGULAR	COST PER
	TRANSPORT'N PROGRAM 720	TRANSPORTED PUPIL	TOTAL KM (bus routes)		AND OTHER (710, 720, 790)
2021/22	2,204,675	1,226	2.44	4.51	2,465,683
2020/21	2,039,494	1,393	2.51	4.04	2,201,213

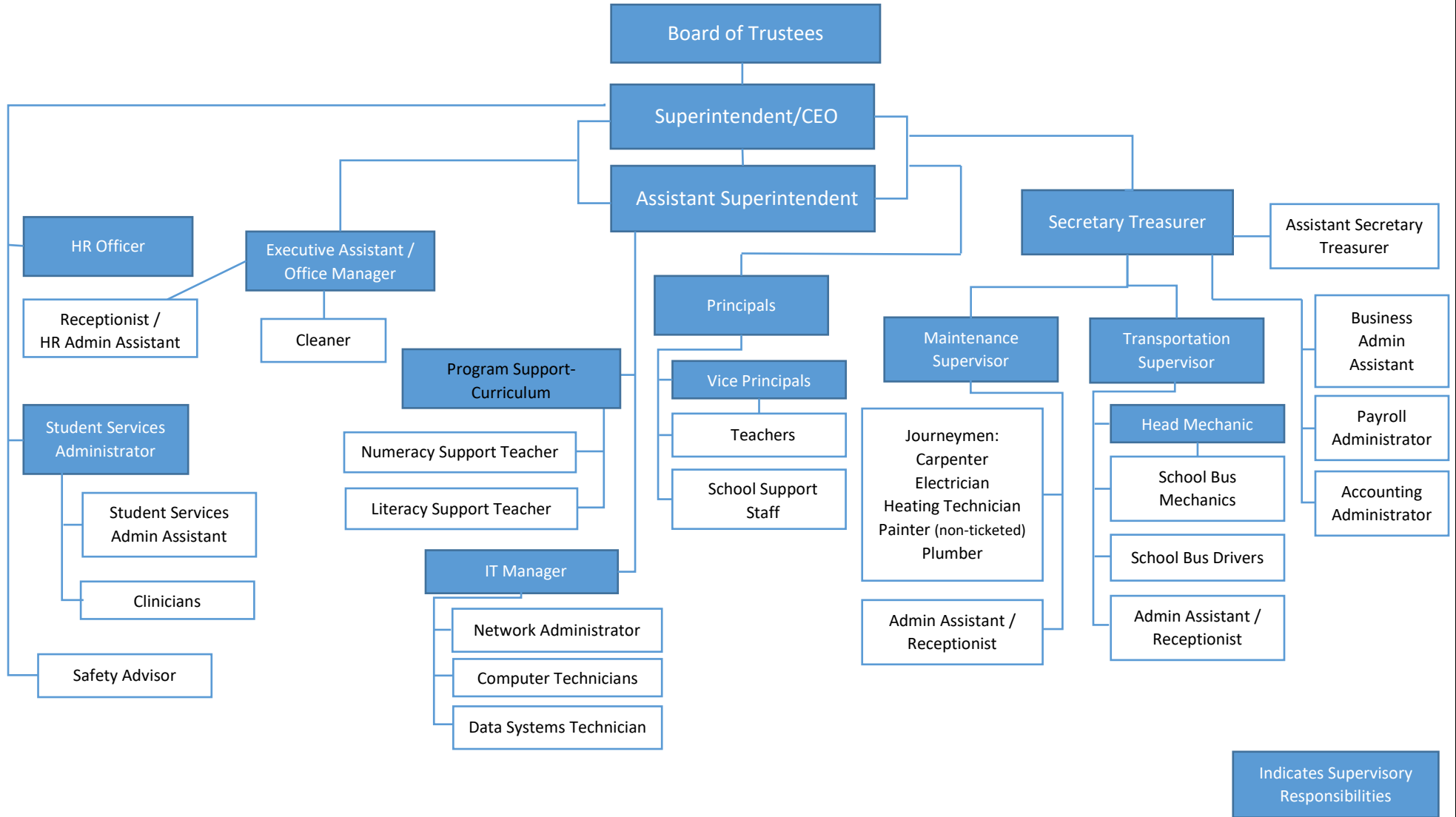
TOTAL OPERATING EXPENSE PER PUPIL:	TOTAL	- TRANSFERS	CONSOLIDATED	- FUNCTIONS	= K-12	COST
	EXPENSES		EXPENSES	300, 400	EXPENSES	PER PUPIL
2021/22	41,194,142	(241,813)	40,952,329	0	40,952,329	14,027
2020/21	41,543,092	(264,196)	41,278,896	0	41,278,896	14,669

SALARY/PERSONNEL REPORT:	FUNCTION 100			FUNCTION 200		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MGL & SUPERVISORY	1,891,346	15.55	121,630	120,894	1.00	120,894
330 INSTRUCTIONAL - TEACHING	17,173,346	182.00	94,359	3,779,045	38.55	98,030
350 INSTRUCTIONAL - OTHER	617,524	24.90	24,800	2,424,226	102.00	23,767
360 TECHNICAL, SPECLIZ'D & SERVICE	0	0.00	0	0	0.00	0
370 SECRETARIAL, CLERICAL & OTHER	600,530	15.00	40,035	43,411	0.80	54,264
380 CLINICIAN				694,301	6.92	100,333
390 INFORMATION TECHNOLOGY	375,606	5.00	75,121	0	0.00	0

	FUNCTION 500			FUNCTION 600		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MGL & SUPERVISORY	573,451	3.25	176,446	0	0.00	0
330 INSTRUCTIONAL - TEACHING				274,578	4.25	64,607
350 INSTRUCTIONAL - OTHER				366,469	12.85	28,519
360 TECHNICAL, SPECLIZ'D & SERVICE	158,545	1.75	90,597	52,939	3.10	17,077
370 SECRETARIAL, CLERICAL & OTHER	173,852	3.00	57,951	0	0.00	0
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

	FUNCTION 700			FUNCTION 800		
	SALARIES	PERSONNEL	AVERAGE	SALARIES	PERSONNEL	AVERAGE
320 EXECUTIVE, MGL & SUPERVISORY	81,564	1.00	81,564	88,408	1.00	88,408
350 INSTRUCTIONAL - OTHER	0	0.00	0			
360 TECHNICAL, SPECLIZ'D & SERVICE	1,100,483	38.00	28,960	1,369,222	24.70	55,434
370 SECRETARIAL, CLERICAL & OTHER	24,882	0.71	35,045	31,653	0.71	44,582
390 INFORMATION TECHNOLOGY	0	0.00	0	0	0.00	0

Appendix A Interlake School Division - Organizational Chart



Date Adopted:
Date Amended:



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Independent Auditor's Report

To the Chairperson and Board of Trustees of Interlake School Division

Opinion

We have audited the consolidated financial statements of Interlake School Division, and its group reporting entities (the "Division") which comprise the consolidated statement of financial position as at June 30, 2022, and the consolidated statement of revenue, expenses, and accumulated surplus, statement of change in net debt, and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Division as at June 30, 2022, and its consolidated results of operations, its consolidated change in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Division in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Division's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Division or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Division's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Division to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
October 12, 2022

I hereby certify that this report and the statements, schedules and reports referenced herein have been presented to the Members of the Board of Trustees of the above-mentioned School Division.

October 12-2022
Date

Alan M. Copland
Chairperson

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2022	2021
	Financial Assets		
	Cash and Bank	-	-
	Due from - Provincial Government	1,377,917	1,013,075
	- Federal Government	46,158	41,598
10	- Municipal Government	11,920,722	11,760,194
	- Other School Divisions	-	-
	- First Nations	-	-
	Accounts Receivable	120,144	101,487
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>13,464,941</u>	<u>12,916,354</u>
	Liabilities		
3	Overdraft	3,661,860	4,969,115
	Accounts Payable	644,691	346,307
	Accrued Liabilities	2,943,700	3,081,110
4	Employee Future Benefits	2,007,874	2,149,629
	Accrued Interest Payable	269,012	258,077
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
5	Deferred Revenue	1,127,401	1,354,367
7	Borrowings from the Provincial Government	21,300,577	18,647,507
	Other Borrowings	-	-
6	School Generated Funds Liability	67,796	69,276
		<u>32,022,911</u>	<u>30,875,388</u>
	Net Assets (Debt)	<u>(18,557,970)</u>	<u>(17,959,034)</u>
	Non-Financial Assets		
8	Net Tangible Capital Assets (TCA Schedule)	23,697,606	22,772,656
	Inventories	155,510	125,826
	Prepaid Expenses	68,908	64,596
		<u>23,922,024</u>	<u>22,963,078</u>
9	Accumulated Surplus	<u>5,364,054</u>	<u>5,004,044</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes		2022	2021
	Revenue		
	Provincial Government	25,585,786	24,970,084
	Federal Government	48,130	89,563
10	Municipal Government - Property Tax	17,990,243	17,523,158
	- Other	-	-
	Other School Divisions	24,700	24,700
	First Nations	-	-
	Private Organizations and Individuals	133,207	60,543
	Other Sources	205,573	210,766
	School Generated Funds	169,278	139,693
	Other Special Purpose Funds	1,053	1,023
		<u>44,157,970</u>	<u>43,019,530</u>
	Expenses		
	Regular Instruction	23,734,348	23,779,460
	Student Support Services	7,848,883	7,829,017
	Adult Learning Centres	-	-
	Community Education and Services	-	-
	Divisional Administration	1,357,365	1,377,556
	Instructional and Other Support Services	1,011,981	1,103,617
	Transportation of Pupils	2,465,683	2,201,576
	Operations and Maintenance	4,067,774	4,541,567
11	Fiscal - Interest	753,461	730,732
	- Other	685,065	688,962
	Amortization	1,686,460	1,596,457
	Other Capital Items	44,203	-
	School Generated Funds	193,059	136,313
	Other Special Purpose Funds	1,053	1,023
		<u>43,849,335</u>	<u>43,986,280</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>308,635</u>	<u>(966,750)</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(51,375)</u>	<u>127,766</u>
	Net Current Year Surplus (Deficit)	<u>360,010</u>	<u>(1,094,516)</u>
	Opening Accumulated Surplus	5,004,044	6,098,560
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>5,004,044</u>	<u>6,098,560</u>
	Closing Accumulated Surplus	<u>5,364,054</u>	<u>5,004,044</u>

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2022

	2022	2021
Net Current Year Surplus (Deficit)	360,010	(1,094,516)
Amortization of Tangible Capital Assets	1,686,460	1,596,457
Acquisition of Tangible Capital Assets	(2,611,410)	(2,615,755)
(Gain) / Loss on Disposal of Tangible Capital Assets	-	(7,715)
Proceeds on Disposal of Tangible Capital Assets	-	7,715
	<u>(924,950)</u>	<u>(1,019,298)</u>
Inventories (Increase)/Decrease	(29,684)	(1,739)
Prepaid Expenses (Increase)/Decrease	(4,312)	5,869
	<u>(33,996)</u>	<u>4,130</u>
(Increase)/Decrease in Net Debt	<u>(598,936)</u>	<u>(2,109,684)</u>
Net Debt at Beginning of Year	(17,959,034)	(15,849,350)
Adjustments Other than Tangible Cap. Assets	-	-
	<u>(17,959,034)</u>	<u>(15,849,350)</u>
Net Assets (Debt) at End of Year	<u><u>(18,557,970)</u></u>	<u><u>(17,959,034)</u></u>

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2022

	2022	2021
Operating Transactions		
Net Current Year Surplus (Deficit)	360,010	(1,094,516)
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,686,460	1,596,457
(Gain)/Loss on Disposal of Tangible Capital Assets	-	(7,715)
Employee Future Benefits Increase/(Decrease)	(141,755)	331,454
Due from Other Organizations (Increase)/Decrease	(529,930)	(1,213,440)
Accounts Receivable & Accrued Income (Increase)/Decrease	(18,657)	14,801
Inventories and Prepaid Expenses - (Increase)/Decrease	(33,996)	4,130
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	171,909	(916,510)
Deferred Revenue Increase/(Decrease)	(226,966)	(446,840)
School Generated Funds Liability Increase/(Decrease)	(1,480)	(12,456)
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	<u>1,265,595</u>	<u>(1,744,635)</u>
Capital Transactions		
Acquisition of Tangible Capital Assets	(2,611,410)	(2,615,755)
Proceeds on Disposal of Tangible Capital Assets	-	7,715
Cash Provided by (Applied to) Capital Transactions	<u>(2,611,410)</u>	<u>(2,608,040)</u>
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	<u>-</u>	<u>-</u>
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	2,653,070	1,100,349
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	<u>2,653,070</u>	<u>1,100,349</u>
Cash and Bank / Overdraft (Increase)/Decrease	1,307,255	(3,252,326)
Cash and Bank (Overdraft) at Beginning of Year	<u>(4,969,115)</u>	<u>(1,716,789)</u>
Cash and Bank (Overdraft) at End of Year	<u><u>(3,661,860)</u></u>	<u><u>(4,969,115)</u></u>

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2022	2021
Financial Assets		
Cash and Bank	2,450	2,600
Due from		
- Provincial Government	1,108,905	754,998
- Federal Government	46,158	41,598
- Municipal Government	11,920,722	11,760,194
- Other School Divisions	-	-
- First Nations	-	-
- Other Funds	90,965	18,455
Accounts Receivable	120,144	101,487
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>13,289,344</u>	<u>12,679,332</u>
Liabilities		
Overdraft	6,630,393	5,843,996
Accounts Payable	644,691	346,307
Accrued Liabilities	2,902,762	3,049,224
Employee Future Benefits	2,007,874	2,149,629
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	-	782
Deferred Revenue	1,127,401	1,354,367
Other Borrowings	-	-
	<u>13,313,121</u>	<u>12,744,305</u>
Net Financial Assets (Net Debt)	<u>(23,777)</u>	<u>(64,973)</u>
Non-Financial Assets		
Inventories	155,510	125,826
Prepaid Expenses	68,908	64,596
	<u>224,418</u>	<u>190,422</u>
Accumulated Surplus (Deficit)	<u>200,641</u>	<u>125,449</u>

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

For the Year Ended June 30

	2022 Actual	2022 Budget	2021 Actual
Revenue			
Provincial Government - Core	23,124,903	21,251,017	23,068,238
Federal Government	48,130	-	89,563
Municipal Government - Property Tax	17,990,243	17,527,470	17,523,158
- Other	-	-	-
Other School Divisions	24,700	25,000	24,700
First Nations	-	-	-
Private Organizations and Individuals	133,207	89,300	60,543
Other Sources	160,806	117,213	171,627
	<u>41,481,989</u>	<u>39,010,000</u>	<u>40,937,829</u>
Expenses			
Regular Instruction	23,734,348	22,590,000	23,779,460
Student Support Services	7,848,883	7,158,000	7,829,017
Adult Learning Centres	-	-	-
Community Education and Services	-	-	-
Divisional Administration	1,357,365	1,288,000	1,377,556
Instructional and Other Support Services	1,011,981	1,170,000	1,103,617
Transportation of Pupils	2,465,683	2,318,000	2,201,576
Operations and Maintenance	4,067,774	3,656,000	4,541,567
Fiscal	708,108	715,000	710,299
	<u>41,194,142</u>	<u>38,895,000</u>	<u>41,543,092</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>287,847</u>	<u>115,000</u>	<u>(605,263)</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(51,375)</u>	<u>-</u>	<u>127,766</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>339,222</u>	<u>115,000</u>	<u>(733,029)</u>
Net Transfers from (to) Capital Fund	<u>(264,030)</u>	<u>(160,000)</u>	<u>(239,761)</u>
Transfers from Special Purpose Funds	<u>-</u>	<u>-</u>	<u>-</u>
Net Current Year Surplus (Deficit)	<u>75,192</u>	<u>(45,000)</u>	<u>(972,790)</u>
Opening Accumulated Surplus (Deficit)	125,449		1,098,239
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>125,449</u>		<u>1,098,239</u>
Closing Accumulated Surplus (Deficit)	<u>200,641</u>		<u>125,449</u>

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA

For the Year Ended June 30, 2022

Funding of Schools Program

Base Support			
Instructional Support	5,485,398		
Additional Instructional Support for Small Schools	24,833		
Sparsity	488,274		
Curricular Materials	170,796		
Information Technology	176,489		
Library Services	261,887		
Student Services	912,687		
Counselling and Guidance	236,268		
Professional Development	111,017		
Physical Education	52,750		
Occupancy	<u>1,524,465</u>	9,444,864	
Categorical Support			
Transportation	1,154,716		
Board and Room	-		
Special Needs: Coordinator/Clinician	293,200		
Special Needs: Level 2	537,700		
Special Needs: Level 3	505,007		
Senior Years Technology Education	93,390		
English as an Additional Language	49,250		
Indigenous Academic Achievement (including BSSIP)	135,000		
Indigenous and International Languages	-		
French Language Education	85,019		
Small Schools	143,269		
Enrolment Change Support	55,362		
Northern Allowance	-		
Early Childhood Development Initiative	43,529		
Literacy and Numeracy	227,728		
Education for Sustainable Development	<u>15,400</u>	3,338,570	
Equalization		3,300,087	
Additional Equalization		41,553	
Adjustment for Days Closed		-	
Formula Guarantee		-	
Other Program Support			
School Buildings Support: "D" Projects	129,300		
Technology Education Equipment Replacement	28,300		
Skills Strategy Equipment Enhancement	-		
Other Minor Capital Support	-		
Prior Year Support			
Finalization of Previous Year Support	-		
Curricular Materials	-		
School Buildings Support: "D" Projects	-		
Technology Education Equipment	<u>-</u>	157,600	
		<u>16,282,674</u>	

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2022	2021
	Regular Instruction	Student Support Services	Adult Learning Centres	Education and Services	Divisional Administration	Instructional and Other Support Services	Transportation of Pupils	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	20,658,352	7,061,877	-	-	989,360	693,986	1,206,929	1,489,283		32,099,787	32,331,882
Employees Benefits and Allowances	1,254,470	622,226	-	-	110,084	112,987	188,452	249,206		2,537,425	2,604,115
Services	292,035	100,021	-	-	228,112	66,128	191,351	1,590,495		2,468,142	2,587,241
Supplies, Materials and Minor Equipment	1,354,802	32,586	-	-	15,416	118,322	878,951	738,790		3,138,867	3,045,359
Interest and Bank Charges									23,043	23,043	21,337
Bad Debt Expense									(PAYROLL TAX)	0	0
Transfers	174,689	32,173	-	-	14,393	20,558	-	-	685,065	926,878	953,158
TOTALS	23,734,348	7,848,883	0	0	1,357,365	1,011,981	2,465,683	4,067,774	708,108	41,194,142	41,543,092

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

For the Year Ended June 30, 2022

REGULAR INSTRUCTION	10			SINGLE TRACK SCHOOLS *			90	TOTALS
	ADMINISTRATION	20	50	70	80	SENIOR YEARS TECHNOLOGY EDUCATION		
CODE OBJECT \ PROGRAM		ENGLISH LANGUAGE	Français	FRENCH IMMERSION	DUAL TRACK SCHOOLS **			
3XX SALARIES								
320 Executive, Managerial and Supervisory	1,891,346	10,394,873			6,778,473		1,891,346	17,173,346
330 Instructional - Teaching		506,994			110,530		617,524	
350 Instructional - Other						0	0	
360 Technical, Specialized and Service	600,530						600,530	
370 Secretarial, Clerical and Other	375,606						375,606	
390 Information Technology	2,867,482	10,901,867	0	0	6,889,003	0	20,658,352	
Total Salaries	248,553	517,671			488,246		1,254,470	
4XX EMPLOYEES BENEFITS AND ALLOWANCES								
5-6XX SERVICES								
510 Professional, Technical and Specialized		5,305			2,638		7,943	
520 Communications	85,238	3,297					88,535	
540 Travel and Meetings	3,762	9,469			492		13,723	
560 Tuition		7,500					7,500	
570 Printing and Binding							0	
580 Insurance and Bond Premiums	31,040	11,249					42,289	
590 Maintenance and Repair Services		4,488			639		5,127	
610 Rentals		1,157					1,157	
630 Advertising		1,292			280		1,572	
640 Dues and Fees							0	
650 Professional and Staff Development	3,473						3,473	
680 Information Technology Services	22,967	97,749					120,716	
Total Services	146,480	141,506	0	0	4,049	0	292,035	
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT								
710 Supplies	25,930	470,833			167,563		664,326	
740 Curricular and Media Materials		69,198			22,532		91,730	
760 Minor Equipment	51,448	99,680			38,043		189,171	
780 Information Technology Equipment		399,957			9,618		409,575	
Total Supplies, Materials and Minor Equipment	77,378	1,039,668	0	0	237,756	0	1,354,802	
96X-99 TRANSFERS								
960 School Divisions		96,527	57,361	4,500			158,388	
980 Organizations and Individuals		16,301					16,301	
Total Transfers	0	112,828	57,361	4,500	0	0	174,689	
TOTALS	3,339,893	12,713,540	57,361	4,500	7,619,054	0	23,734,348	

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200
For the Year Ended June 30, 2022

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES							
320	Executive, Managerial and Supervisory	120,894						120,894
330	Instructional - Teaching			189,636	12,386	2,349,037	1,227,986	3,779,045
350	Instructional - Other				2,424,226			2,424,226
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	43,411						43,411
380	Clinician		694,301					694,301
390	Information Technology							0
	Total Salaries	164,305	694,301	189,636	2,436,612	2,349,037	1,227,986	7,061,877
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	13,167	38,427	9,693	375,974	119,351	65,614	622,226
5-6XX	SERVICES							
510	Professional, Technical and Specialized		27,807				40,412	68,219
520	Communications	1,884	2,443	3,314				7,641
540	Travel and Meetings	1,698	9,213	3,441		1,582		15,934
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums			1,342				1,342
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising				71			71
640	Dues and Fees	200						200
650	Professional and Staff Development							0
680	Information Technology Services			335		6,279		6,614
	Total Services	3,782	39,463	8,432	71	7,861	40,412	100,021
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	227	3,827	5,085		16,037	550	25,726
740	Curricular and Media Materials	25		948		23	730	1,726
760	Minor Equipment					3,255		3,255
780	Information Technology Equipment		101	353		1,425		1,879
	Total Supplies, Materials and Minor Equipment	252	3,928	6,386	0	20,740	1,280	32,586
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals			32,173				32,173
	Total Transfers	0	0	32,173	0			32,173
	TOTALS	181,506	776,119	246,320	2,812,657	2,496,989	1,335,292	7,848,883

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300
For the Year Ended June 30, 2022

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2022

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other					0
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	0	0	0
4XX	EMPLOYEES BENEFITS AND ALLOWANCES					0
5-6XX	SERVICES					
510	Professional, Technical and Specialized					0
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	0	0	0
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies					0
740	Curricular and Media Materials					0
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	0	0	0
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	0	0	0

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
For the Year Ended June 30, 2022

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	83,512				83,512
320	Executive, Managerial and Supervisory		365,133	208,318		573,451
360	Technical, Specialized and Service			158,545		158,545
370	Secretarial, Clerical and Other		63,161	110,691		173,852
390	Information Technology					0
	Total Salaries	83,512	428,294	477,554	0	989,360
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	3,418	29,980	76,686		110,084
5-6XX	SERVICES					
510	Professional, Technical and Specialized			30,743		30,743
520	Communications		1,982	8,952		10,934
540	Travel and Meetings	2,832	4,234	1,375		8,441
570	Printing and Binding					0
580	Insurance and Bond Premiums			49,591		49,591
590	Maintenance and Repair Services			1,208		1,208
610	Rentals			651		651
630	Advertising	783		210		993
640	Dues and Fees	67,237	126	4,558		71,921
650	Professional and Staff Development			2,155		2,155
680	Information Technology Services	1,028	4,119	2,005	44,323	51,475
	Total Services	71,880	10,461	101,448	44,323	228,112
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies		381	7,881		8,262
740	Curricular and Media Materials		114	1,706		1,820
760	Minor Equipment			3,638		3,638
780	Information Technology Equipment			1,696		1,696
	Total Supplies, Materials and Minor Equipment	0	495	14,921	0	15,416
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals	14,393				14,393
999	Recharge					0
	Total Transfers	14,393	0	0		14,393
	TOTALS	173,203	469,230	670,609	44,323	1,357,365

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2022

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT / PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching				225,394	49,184	274,578
350	Instructional - Other			366,469			366,469
360	Technical, Specialized and Service					52,939	52,939
370	Secretarial, Clerical and Other						0
390	Information Technology						0
	Total Salaries	0	0	366,469	225,394	102,123	693,986
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			63,972	37,427	11,588	112,987
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications			750	436		1,186
540	Travel and Meetings			11,583			11,583
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees				1,913		1,913
650	Professional and Staff Development				31,645		31,645
680	Information Technology Services			19,801			19,801
	Total Services	0	0	32,134	33,994	0	66,128
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies						
740	Curricular and Media Materials			18,702	36,824		55,526
760	Minor Equipment			28,730	21,394		50,124
780	Information Technology Equipment			2,821			2,821
	Total Supplies, Materials and Minor Equipment	0	0	50,253	68,069	0	118,322
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals					20,558	20,558
	Total Transfers					20,558	20,558
	TOTALS	0	0	512,828	364,884	134,269	1,011,981

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700
For the Year Ended June 30, 2022

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	81,564					81,564
350	Instructional - Other						0
360	Technical, Specialized and Service	24,882	1,100,483				1,100,483
370	Secretarial, Clerical and Other						24,882
390	Information Technology						0
	Total Salaries	106,446	1,100,483		0	0	1,206,929
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	16,310	172,111			31	188,452
5-6XX	SERVICES						
510	Professional, Technical and Specialized	3,030	2,580				2,580
520	Communications		4,024				7,054
540	Travel and Meetings		8,600			28,069	36,669
550	Transportation of Pupils						0
570	Printing and Binding		1,947				1,947
580	Insurance and Bond Premiums	1,341	34,243				35,584
590	Maintenance and Repair Services		45,696				45,696
610	Rentals	285	28,917			2,885	32,087
630	Advertising	185	611				796
640	Dues and Fees	533					533
650	Professional and Staff Development	346	3,000				3,346
680	Information Technology Services		25,059				25,059
	Total Services	5,720	154,677	0	0	30,954	191,351
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	3,990	874,587			246	878,823
740	Curricular and Media Materials						0
760	Minor Equipment		128				128
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	3,990	874,715		0	246	878,951
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge		(97,311)				(97,311)
	Total Transfers	0	(97,311)	0	0	97,311	0
	TOTALS	132,466	2,204,675	0	0	128,542	2,465,683

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
For the Year Ended June 30, 2022

OPERATIONS AND MAINTENANCE		10		20		50		70		80	
		ADMINISTRATION		SCHOOL BUILDINGS MAINTENANCE		SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS		OTHER BUILDINGS		GROUNDS	
CODE	OBJECT \ PROGRAM										
3XX	SALARIES										
320	Executive, Managerial and Supervisory	88,408									88,408
360	Technical, Specialized and Service		1,369,222								1,369,222
370	Secretarial, Clerical and Other	31,653									31,653
390	Information Technology										0
	Total Salaries	120,061	1,369,222			0		0			1,489,283
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	19,197	229,529							480	249,206
5-6XX	SERVICES										
510	Professional, Technical and Specialized		93,937					37,516		137,970	269,423
520	Communications	2,896	5,838								8,734
530	Utility Services		659,256					49,415		22,460	731,131
540	Travel and Meetings		1,427								1,427
570	Printing and Binding										0
580	Insurance and Bond Premiums	1,843	214,562					1,525			217,930
590	Maintenance and Repair Services	737	30,476			189,654		6,466		15,895	243,228
610	Rentals	285	32,866					32,181			65,332
620	Property Taxes		11,882					38,208			50,090
630	Advertising	311	1,540								1,851
640	Dues and Fees	533									533
650	Professional and Staff Development	816									816
680	Information Technology Services										0
	Total Services	7,421	1,051,784			189,654		165,311		176,325	1,590,495
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT										
710	Supplies	6,291	666,290					4,719		15,902	693,202
740	Curricular and Media Materials										0
760	Minor Equipment		42,283							3,305	45,588
780	Information Technology Equipment										0
	Total Supplies, Materials and Minor Equipment	6,291	708,573			0		4,719		19,207	738,790
96X-99	TRANSFERS										
999	Recharge										0
	TOTALS	152,970	3,359,108			189,654		170,030		196,012	4,067,774

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2022	2021
Financial Assets		
Cash and Bank	2,706,155	596,144
Due from		
- Provincial Government	269,012	258,077
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	-	782
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>2,975,167</u>	<u>855,003</u>
Liabilities		
Overdraft	-	-
Accounts Payable	-	-
Accrued Liabilities	-	-
Accrued Interest Payable	269,012	258,077
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	90,965	18,455
Deferred Revenue	-	-
Borrowings from the Provincial Government	21,300,577	18,647,507
Other Borrowings	-	-
	<u>21,660,554</u>	<u>18,924,039</u>
Net Assets (Debt)	<u>(18,685,387)</u>	<u>(18,069,036)</u>
Non-Financial Assets		
Net Tangible Capital Assets	<u>23,697,606</u>	<u>22,772,656</u>
Accumulated Surplus / Equity *	<u>5,012,219</u>	<u>4,703,620</u>
* Comprised of:		
Reserve Accounts	-	781
Equity in Tangible Capital Assets	<u>5,012,219</u>	<u>4,702,839</u>
	<u>5,012,219</u>	<u>4,703,620</u>

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

For the Year Ended June 30

	2022	2021
Revenue		
Provincial Government		
Grants	410,835	-
Debt Servicing - Principal	1,319,630	1,192,451
- Interest	730,418	709,395
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	10,512	2,038
Donations	-	-
MB Hydro grant	34,255	29,386
Gain / (Loss) on Disposal of Capital Assets	-	7,715
Gain on receipt of Modular classroom	-	-
	-	-
	-	-
	2,505,650	1,940,985
Expenses		
Amortization	1,686,460	1,596,457
Interest on Borrowings from the Provincial Government	730,418	709,395
Other Interest	-	-
Other Capital Items	44,203	-
	2,461,081	2,305,852
Current Year Surplus / (Deficit)	44,569	(364,867)
Net Transfers from (to) Operating Fund	264,030	239,761
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	308,599	(125,106)
Opening Accumulated Surplus / Equity	4,703,620	4,828,726
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	4,703,620	4,828,726
Closing Accumulated Surplus / Equity	5,012,219	4,703,620

SCHEDULE OF TANGIBLE CAPITAL ASSETS
at June 30, 2022

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2022 TOTALS	2021 TOTALS
	School	Non-School									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	37,681,016	1,214,424	5,395,867	295,988	200,788	2,216,531	170,631	-	2,944,497	50,119,742	47,716,131
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	37,681,016	1,214,424	5,395,867	295,988	200,788	2,216,531	170,631	-	2,944,497	50,119,742	47,716,131
Add:											
Additions during the year	1,548,215	-	154,113	28,000	564,383	-	-	-	316,699	2,611,410	2,615,755
Less:											
Disposals and write downs	-	-	-	-	-	-	-	-	-	-	212,144
Closing Cost	39,229,231	1,214,424	5,549,980	323,988	765,171	2,216,531	170,631	-	3,261,196	52,731,152	50,119,742
Accumulated Amortization											
Opening, as previously reported	20,279,131	889,574	4,339,361	240,992	157,283	1,440,745	-	-	-	27,347,086	25,962,773
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	20,279,131	889,574	4,339,361	240,992	157,283	1,440,745	-	-	-	27,347,086	25,962,773
Add:											
Current period Amortization	1,154,103	44,043	181,018	23,641	62,002	221,653	-	-	-	1,686,460	1,596,457
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	-	-	-	-	-	-	-	212,144
Closing Accumulated Amortization	21,433,234	933,617	4,520,379	264,633	219,285	1,662,398	-	-	-	29,033,546	27,347,086
Net Tangible Capital Asset	17,795,997	280,807	1,029,601	59,355	545,886	554,133	170,631	-	3,261,196	23,697,606	22,772,656
Proceeds from Disposal of Capital Assets	-	-	-	-	-	-	-	-	-	-	7,715

* Includes network infrastructure.

**SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2022	2021
Financial Assets		
Cash and Bank	259,928	276,137
GST Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>259,928</u>	<u>276,137</u>
Liabilities		
School Generated Funds Liability	67,796	69,276
Accounts Payable	-	-
Accrued Liabilities	40,938	31,886
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>108,734</u>	<u>101,162</u>
Accumulated Surplus *	<u>151,194</u>	<u>174,975</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	151,194	174,975
Other Funds Accumulated Surplus	-	-
Accumulated Surplus *	<u>151,194</u>	<u>174,975</u>

**SPECIAL PURPOSE FUND
SCHEDULE OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS**
For the Year Ended June 30

	2022	2021
Revenue		
School Generated Funds	169,278	139,693
Other Funds	1,053	1,023
	-	-
	170,331	140,716
Expenses		
School Generated Funds	193,059	136,313
Other Funds	1,053	1,023
	-	-
	194,112	137,336
Current Year Surplus (Deficit)	(23,781)	3,380
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	(23,781)	3,380
Opening Accumulated Surplus	174,975	171,595
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	174,975	171,595
Closing Accumulated Surplus	151,194	174,975

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

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2021
REGULAR INSTRUCTION	
English Language - Single Track	1,626.0
Francais - Single Track	-
French Immersion - Single Track	-
Dual Track	
- English Language	909.5
- Francais	-
- French Immersion	384.0
- Other Bilingual	-
Senior Years Technology Education	-
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS	<u>2,919.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	1,798
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	868,229
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	905,252
LOADED KILOMETERS (For the period ended June 30)	489,288

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2021/22 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	15.55	1.00			3.25		1.00	1.00	21.80
330	Instructional - Teaching	182.00	38.55				4.25			224.80
350	Instructional - Other	24.90	102.00				12.85			139.75
360	Technical, Specialized And Service					1.75	3.10	38.00	24.70	67.55
370	Secretarial, Clerical And Other	15.00	0.80			3.00		0.71	0.71	20.22
380	Clinician		6.92							6.92
390	Information Technology	5.00								5.00
TOTALS (excluding Trustees)		242.45	149.27	0.00	0.00	8.00	20.20	39.71	26.41	486.04

510 Contracted Clinicians (include private clinicians where possible)		0.25
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310 TRUSTEES		7.00
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**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

Divisional Administration, Function 500	1,357,365
Less: Liability Insurance	49,198
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>1,308,167 (A)</u>

Expense Base

Total Operating Expenses	41,194,142
Plus: Transfers to Capital	274,542
Less: Adult Learning Centres, Function 300	0
	<u>41,468,684 (B)</u>

Percentage (A) / (B)

3.15%

% increase in 2021/22 Special Requirement

2.00% Limit Met

Maximum Allowable Percentage

3.25%

Special Requirement Limit	Met	Exceeded
If FTE Enrolment is 5,000 or over	2.70%	2.40%
If FTE Enrolment is 1,000 or less	3.53%	3.42%
If FTE enrolment is between 1,000 and 5,000	3.25%	3.15%
Northern Division	4.25%	4.25%
If FTE enrolment is between 1,000 and 5,000:		
2% Special Requirement limit met - To a maximum of 3.53%	2.94% + (5,000 - enrolment) x 0.0001475%	
2% Special Requirement limit exceeded - To a maximum of 3.42%	2.85% + (5,000 - enrolment) x 0.0001425%	

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

International Student Programs

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

Self-Administered Pension Plans

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

(1) Incremental costs of the program.
(2) Tuition fees from international students or the pension plan administration fee.