Financial Statements of

LOUIS RIEL SCHOOL DIVISION

Year ended June 30, 2020

Manitoba Education

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

LOUIS RIEL SCHOOL DIVISION
900 ST.MARY'S ROAD
WINNIPEG, MANITOBA R2M 3R3

AUDITED FINANCIAL STATEMENTS

AND SUPPLEMENTARY INFORMATION

June 30, 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees

Opinion

We have audited the consolidated financial statements of Louis Riel School Division (the "Entity"), which comprise the consolidated statement of financial position as at June 30, 2020, the consolidated statement of revenue, expenses, and accumulated surplus, the consolidated statement of changes in net debt, the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at June 30, 2020, and its consolidated results of operations, its consolidated changes 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the 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 Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- 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.

KPMG LLP

Chartered Professional Accountants

Winnipeg, Canada
October 27, 2020

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

Louis L

Chairperson of the Board

October 27, 2020

Date

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INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT

To the Board of Trustees

We have undertaken a reasonable assurance engagement of the accompanying EIS Enrolment File Verification Report (the "Enrolment Information") of Louis Riel School Division (the "Entity") as at September 30, 2019.

Management's Responsibility

Management is responsible for the preparation and presentation of the Enrolment Information in accordance with the criteria established by the Manitoba Education and Training Schools' Finance Branch and detailed in Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2019/2020 School Year (the "applicable criteria").

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the Enrolment Information that is free from material misstatement, whether due to fraud or error.

Practitioners' Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Enrolment Information based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standards on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Enrolment Information is free from material misstatement.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard 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 decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the Enrolment Information.

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

Practitioners' Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

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The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements*, *and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, the Enrolment Information of the Entity as at September 30, 2019 is prepared, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Subject Matter Information

The Enrolment Information has been prepared in accordance with the applicable criteria. As a result, the Enrolment Information may not be suitable for another purpose.

Restriction on distribution and use of our report

Our report is intended solely for the Board of Trustees of Louis Riel School Division and the Manitoba Education and Training Schools' Finance Branch and should not be distributed to or used by parties other than the Board of Trustees of Louis Riel School Division and the Manitoba Education and Training Schools' Finance Branch.

KPMG LLP

Chartered Professional Accountants

October 27, 2020

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

Chairperson of the Board

October 27, 2020

Date

Manitoba

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

CERTIFICATION FORM FOR REPORTING OF ENROLMENT ELECTRONICALLY ON SEPTEMBER 30, 2019

LOUIS RIEL SCHOOL DIVISION

We hereby certify that to the best of our knowledge and belief, the following pupil enrolment and school information reported electronically through EIS Collection is true and correct and in accordance with the laws and regulations of the Province of Manitoba;

- MET number;
- school attended;
- birthdate;
- gender;
- school student number;
- enrolment date;
- grade;
- enrolment code;
- resident division;
- postal code (residence);
- attendance (eligible percentage);
- diploma already attained;
- homeroom;
- Child and Family Services (CFS) status;
- transportation code;
- French Language;
- Aboriginal and International Languages;
- English as an Additional Language.

OCT 22 2019

DATE

SECRETARY - TREASURER

OCT 22 2019

DATE

SUPERINTENDENT

The collection of personal information submitted by divisions is authorized under *The Public Schools Act* and the *Funding of Schools Program Regulation (M.R.259/2006).*

The personal information reported will be used for the purpose of determining and verifying funding eligibility and program requirements under the Funding of Schools Program and for statistical use.

It is protected by the Protection of Privacy provisions of *The Freedom of Information and Protection of Privacy Act.*

Any questions about the collection can be directed to: Schools' Finance Branch at 204-945-6910.

Remember to attach part 2

Manitoba

Schools' Finance Branch
511-1181 Portage Ave.
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EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2019

LOUIS RIEL 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.

	SPECIAL UNGRADED CLASSES		GRADE																
SCHOOL NAME	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
Archwood School				19	14	27	23	23	20	15	27	34					202		0	202
Collège Béliveau											59	89	122	124	130	102	626	1	0	627
Collège Jeanne-Sauvé													159	174	151	148	632	1	0	633
Dakota Collegiate		65											271	284	300	316	1,236	13	0	1,249
Darwin School				15	17	21	23	25	25	24	48	35					233	2	0	235
Dr. D. W. Penner School				28	18	29	29	16	21	18							159	1	0	160
École George Mcdowell										141	135	114					390		0	390
				55	53	53	43	41	47	45	46						383		0	383
École Henri-Bergeron								72	36	43	43	34					228		0	228

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	SPECIAL UNGRADED CLASSES		GRADE																
SCHOOL NAME	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
École Howden				60	46	46	47	37	49	49							334		0	334
École Julie-Riel				37	46	59	35	78	87								342		0	342
École Marie-Anne-Gaboury				54	55	59	43	44	44	34	47	35					415		0	415
École Provencher				69	79	64	50										262		0	262
École Sage Creek School				118	102	117	122	80	90	68							697	6	0	703
École Saint-Germain				83	77	87	92	88	77								504		0	504
École Van Belleghem				40	53	55	46	43	44	38	28	35					382	1	0	383
École Varennes				59	63	56	32	40	41	38	32	26					387		0	387
Frontenac School				37	33	46	52	45	69	48	57	45					432	2	0	434
General Vanier School	18			24	17	22	34	23	30	22	24	27					241		0	241

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	SPECIAL UNGRADED CLASSES		GRADE																
SCHOOL NAME	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
Glenlawn Collegiate		45											181	223	252	269	970	11	0	981
Glenwood School				20	20	17	18	16	30	18	21	29					189		0	189
H. S. Paul School				32	41	35	45	55	56	53	48	65					430	1	0	431
Hastings School				14	18	28	28	31	34	24	23	30					230	3	0	233
Highbury School				39	47	43	45	42	44	57	52	53					422		0	422
Island Lakes Community School				24	40	37	42	51	51	57	65	83					450		0	450
J. H. Bruns Collegiate		17											166	181	199	225	788	1	0	789
Lavallee School	6	1		14	20	17	14	12	17	13	15	20					149	1	0	150
Louis Riel S.D. Arts And Technology Ctr.															4	153	157		0	157

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	SPECIAL UNGRADED CLASSES		GRADE																
SCHOOL NAME	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
Marion School				12	18	12	16	7	9	17	14	16					121	1	0	122
Minnetonka School				18	18	14	13	22	21	17	22	26					171		0	171
Nelson McIntyre Collegiate		33											70	53	67	80	303	2	0	305
Niakwa Place School				21	17	21	27	26	25	36	45	31					249		0	249
Nordale School				14	20	10	23	9	19	16	21	39					171		0	171
Samuel Burland School				41	46	51	42	49	61	59	60	61					470		0	470
Shamrock School (Louis Riel)	15	1		32	39	42	41	50	60	58	64	52					454	3	0	457
St. George School				42	34	27	40	31	41	42	39	45					341	7	0	348
Victor H.I. Wyatt School				30	20	27	29	24	30	29	32	26					247	7	0	254
Victor Mager School				37	47	65	52	38	33	35	33	39					379	3	0	382

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LOUIS RIEL SCHOOL DIVISION

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	SPECIAL UNGRADED CLASSES		GRADE																
SCHOOL NAME	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
Windsor Park Collegiate		50									41	31	111	124	111	120	588	7	0	595
Windsor School				13	11	10	20	17	25	18	30	25					169		0	169
SCHOOL DIVISION TOTAL	**39**	**212**		**1,101**	**1,129**	**1,197**	**1,166**	**1,135**	**1,236**	**1,132**	**1,171**	**1,145**	**1,080**	**1,163**	**1,214**	**1,413**	**15,533**	**74**	**0**	**15,607**
PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)		2					1	1				1		2						7

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of Louis Riel School Division are the responsibility of the Division's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. 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. The Division's 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 KPMG LLP, independent external auditors appointed by the Board. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Division's consolidated financial statements.

Chairperson

Secretary-Treasurer

October 27, 2020

Louis Riel School Division 28-Oct-20

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2020	2019
	Financial Assets		
	Cash and Bank	-	-
	Due from - Provincial Government	4,588,204	5,076,745
	- Federal Government	272,186	432,348
11	- Municipal Government	47,229,453	45,176,454
	- Other School Divisions	213,362	21,608
	- First Nations	23,680	54,200
	Accounts Receivable	985,583	1,703,704
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		53,312,468	52,465,059
	Liabilities		
3	Overdraft	14,107,136	16,298,446
	Accounts Payable	13,215,195	15,984,334
	Accrued Liabilities	7,752,041	3,498,649
4	Employee Future Benefits	1,791,507	1,816,036
	Accrued Interest Payable	510,748	553,577
	Due to - Provincial Government	7,856	22,338
	- Federal Government	3,076	9,487
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
6	Deferred Revenue	9,951,653	12,989,962
8	Borrowings from the Provincial Government	53,350,302	49,765,110
14	Other Borrowings	847,125	-
7	School Generated Funds Liability	167,600	780,289
		101,704,239	101,718,228
	Net Assets (Debt)	(48,391,771)	(49,253,169)
	Non-Financial Assets		
9	Net Tangible Capital Assets (TCA Schedule)	84,625,316	82,516,345
	Inventories	936,856	35,728
	Prepaid Expenses	515,228	601,593
		86,077,400	83,153,666
10	**Accumulated Surplus**	37,685,629	33,900,497

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

Notes			2020	2019
	Revenue			
	Provincial Government		118,108,667	117,633,789
	Federal Government		213,050	222,023
11	Municipal Government	- Property Tax	78,159,207	74,732,364
		- Other	300,000	1,000,000
	Other School Divisions		504,793	602,574
	First Nations		28,600	73,700
	Private Organizations and Individuals		8,030,491	8,170,564
	Other Sources		1,060,480	1,147,982
	School Generated Funds		4,368,436	2,801,665
	Other Special Purpose Funds		-	-
			210,773,724	206,384,661
	Expenses			
	Regular Instruction		108,216,606	105,270,968
	Student Support Services		39,853,510	40,233,720
	Adult Learning Centres		848,287	1,096,052
	Community Education and Services		2,404,388	2,550,895
	Divisional Administration		7,511,843	8,677,457
	Instructional and Other Support Services		8,284,702	9,253,753
	Transportation of Pupils		3,845,767	4,533,026
	Operations and Maintenance		20,615,275	20,351,353
12	Fiscal	- Interest	2,222,545	2,330,296
		- Other	3,283,380	3,211,082
	Amortization		5,566,642	5,282,885
	Other Capital Items		210,403	-
	School Generated Funds		4,149,773	2,557,927
	Other Special Purpose Funds		-	-
			207,013,121	205,349,414
	Current Year Surplus (Deficit) before Non-vested Sick Leave		3,760,603	1,035,247
	Less: Non-vested Sick Leave Expense (Recovery)		(24,529)	203,278
	Net Current Year Surplus (Deficit)		3,785,132	831,969
	Opening Accumulated Surplus		33,900,497	33,068,528
	Adjustments:	Tangible Cap. Assets and Accum. Amort.	-	-
		Other than Tangible Cap. Assets	-	-
		Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted		33,900,497	33,068,528
	Closing Accumulated Surplus		37,685,629	33,900,497

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2020

	2020	2019
Net Current Year Surplus (Deficit)	3,785,132	831,969
Amortization of Tangible Capital Assets	5,566,642	5,282,885
Acquisition of Tangible Capital Assets	(7,720,159)	(8,984,936)
(Gain) / Loss on Disposal of Tangible Capital Assets	44,546	7,656
Proceeds on Disposal of Tangible Capital Assets	-	-
	(2,108,971)	(3,694,395)
Inventories (Increase)/Decrease	(901,128)	-
Prepaid Expenses (Increase)/Decrease	86,365	140,478
	(814,763)	140,478
(Increase)/Decrease in Net Debt	861,398	(2,721,948)
Net Debt at Beginning of Year	(49,253,169)	(46,531,221)
Adjustments Other than Tangible Cap. Assets	-	-
	(49,253,169)	(46,531,221)
Net Assets (Debt) at End of Year	(48,391,771)	(49,253,169)

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2020

	2020	2019
Operating Transactions		
Net Current Year Surplus (Deficit)	3,785,132	831,969
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	5,566,642	5,282,885
(Gain)/Loss on Disposal of Tangible Capital Assets	44,546	7,656
Employee Future Benefits Increase/(Decrease)	(24,529)	203,278
Due from Other Organizations (Increase)/Decrease	(1,565,530)	(1,507,423)
Accounts Receivable & Accrued Income (Increase)/Decrease	718,121	(589,588)
Inventories and Prepaid Expenses - (Increase)/Decrease	(814,763)	140,478
Due to Other Organizations Increase/(Decrease)	(20,893)	6,195
Accounts Payable & Accrued Liabilities Increase/(Decrease)	1,441,424	933,878
Deferred Revenue Increase/(Decrease)	(3,038,309)	1,231,528
School Generated Funds Liability Increase/(Decrease)	(612,689)	76,000
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	5,479,152	6,616,856
Capital Transactions		
Acquisition of Tangible Capital Assets	(7,720,159)	(8,984,936)
Proceeds on Disposal of Tangible Capital Assets	-	-
Cash Provided by (Applied to) Capital Transactions	(7,720,159)	(8,984,936)
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
Financing Transactions		
Borrowings from the Provincial Government Increase/(Decrease)	3,585,192	(3,185,748)
Other Borrowings Increase/(Decrease)	847,125	(91,423)
Cash Provided by (Applied to) Financing Transactions	4,432,317	(3,277,171)
Cash and Bank / Overdraft (Increase)/Decrease	2,191,310	(5,645,251)
Cash and Bank (Overdraft) at Beginning of Year	(16,298,446)	(10,653,195)
Cash and Bank (Overdraft) at End of Year	(14,107,136)	(16,298,446)

1. Nature of organization and economic dependence:

The Louis Riel School Division (the "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 significant accounting policies of the Division include:

(a) Reporting entity and consolidation:

The Division's reporting entities are comprised of the Division and school generated funds.

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Operating Fund, Capital Fund, and Special Purpose Fund of the Division.

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

(b) Basis of accounting:

The consolidated financial statements have been prepared by management in accordance with generally accepted accounting principles established by the Canadian Public Sector Accounting Board. Revenues and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are recognized as they are incurred and measurable as a result of the receipt of goods and services acquired in the period.

(c) Trust funds:

The Division administers various trust funds. Trust funds and their related operations are not included in the consolidated financial statements as they are not owned or controlled by the Division. Total funds under administration as at June 30, 2020 totaled $240,693 (2019 - $303,523).

2. Significant accounting policies (continued):

(d) Fund accounting:

The Division records 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 controlled by the Division.

(e) 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.

(f) 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 and other parent group funds. Revenues and expenses of uncontrolled school generated funds are not included in the consolidated financial statements.

2. Significant accounting policies (continued):

(g) 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	Capitalization threshold	Estimated useful life (years)
Land improvements	$ 50,000	10
Buildings:		
Bricks, mortar and steel	50,000	40
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 and peripherals	10,000	4
Computer software	10,000	4
Furniture and 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 buildings, 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.

2. Significant accounting policies (continued):

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, and assets under construction, are amortized on a straight-line basis over their estimated useful lives as prescribed by FRAME. Land is not amortized.

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.

(h) 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 retirement and other future benefits to its employees. These benefits include pension and supplemental unemployment benefits.

2. Significant accounting policies (continued):

The Division adopted the following policies with respect to accounting for these employee future benefits:

(i) Defined contribution plan:

The Division provides retirement benefits to its administrative employees through a defined contribution plan under the Manitoba School Boards Association Pension Plan (MSBA). Under this plan, specific fixed amounts are contributed by the Division each period for services rendered by the employees. No responsibility is assumed by the Division to make any further contributions.

(ii) Self-insured employee future benefits plan:

For those self-insured benefit obligations that are event driven (e.g. supplemental unemployment benefits, non-vesting parental leave), the benefit costs are recognized and recorded only in the period when the event occurs.

(iii) Non-vesting accumulated sick days:

For non-vesting accumulating sick days, the benefit costs are recognized, if deemed material, based on a projection of expected future utilization of sick time, discounted using net present value techniques.

(i) 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.

(j) Government transfers:

Government transfers, including legislative grants, are recognized in the consolidated financial statements in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amount can be made.

2. Significant accounting policies (continued):

(k) Investment income:

Investment income is reported as revenue in the period earned.

(l) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenditures and the disclosure of contingent assets and liabilities at the date of the consolidated financial statements during the reporting period. Significant items subject to estimates include the carrying amount of capital assets. Actual results could differ from these estimates.

(m) Liability for contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use all the following criteria are met:

(i) An environmental standard exists;

(ii) Contamination exceeds the environmental standard;

(iii) The Division is directly responsible or accepts responsibility;

(iv) Is expected that the future economic benefits will be given up; and

(v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

2. Significant accounting policies (continued):

(n) Financial instruments:

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

3. Overdraft:

The Division has authorized revolving lines of credit with the Royal Bank of Canada (RBC) of $80,000,000 by way of overs, flex financing, and Bankers' Acceptances, and a $2,000,000 revolving lease line of credit, by way of leases. The loans are repayable on demand at RBC prime rate less 0.75 percent. Interest is paid monthly.

4. Non-vested accumulated sick leave benefits:

Non vested accumulated sick leave benefits are measured using net present value techniques on the expected future utilization of excess of sick benefits used over earner per year, to maximum entitlement. The impact of the estimated non-vested sick leave benefit cost for the year ended June 30, 2020 is a decrease of $24,529 (2019 - increase of $203,278). At June 30, 2020, the Division has recorded an estimated liability of $1,791,507 (2019 - $1,816,036) in respect of these benefits.

The significant assumptions adopted in measuring the non-vested accumulated sick leave benefit liability include a discount rate of 3.8 percent (June 30, 2019 - 4 percent) and a rate of salary increase of 0 to 2.25 percent (June 30, 2019 - 0 to 2.25 percent).

5. Employee future benefits:

The Division sponsors a defined contribution pension plan run by the Manitoba School Boards Association (MSBA). The defined contribution plan is provided to administrative employees based on their age at the beginning of the year and rates of pay. Each age group under the MSBA pension plan has a specific percentage for the employee to contribution. The Division contributions equal the employee contributions to the plan. No pension liability is included in the financial statements.

5. Employee future benefits (continued):

The employee benefit expense is part of the employee benefits and allowances expense account. It includes the Division's contribution of $3,183,290 for fiscal 2020 (2019 - $3,052,776).

Long-term disability benefits are covered by a defined contribution/ insured plan. The costs of salary compensation paid to employees on long-term disability leave are fully insured and are not included in the financial statements.

Supplemental unemployment benefits are defined benefits that are recognized and recorded only in the period when the events occur (e.g. maternity top up).

6. Deferred revenue:

	Balance, June 30, 2019	Additions in the year	Revenue recognized in the year	Balance, June 30, 2020
Education property tax credit	$ 8,922,994	$ 21,918,649	$ 22,086,396	$ 8,755,247
Other	4,066,968	1,348,790	4,219,352	1,196,406
	$ 12,989,962	$ 23,267,439	$ 26,305,748	$ 9,951,653

7. School generated funds:

School generated funds are monies raised by the school, or under the auspices of the school, which each school's principal may raise, hold, administer or expend subject to the rules of the Division. At June 30, 2020, school funds held in the Special Purpose Fund totaled $1,813,769 (2019 - $2,511,027).

7. School generated funds (continued):

The school generated funds liability (asset) includes the non-controlled portion of school generated funds consolidated in the cash and bank balances as noted below:

	2020	2019
Parent council funds	$ 32,829	$ 28,874
Lunch/snack funds	–	294,077
Student council funds	–	5,815
Graduation funds	–	119,287
Activity/sports fees	134,771	124,978
Other	–	207,113
Travel club funds	–	145
	$ 167,600	$ 780,289

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 instalments and maturing at various dates from fiscal 2021 to 2040. Payment of principal and interest is funded entirely by grants from the Province of Manitoba. The debentures carry interest rates that range from 2.75 percent to 7.25 percent. The debenture principal and interest repayments in the next five years and thereafter are:

	Principal	Interest	Total
2021	$ 3,394,577	$ 2,022,425	$ 5,417,002
2022	3,219,235	1,870,659	5,089,894
2023	3,150,655	1,733,728	4,884,383
2024	3,127,429	1,604,326	4,731,755
2025	3,056,987	1,478,815	4,535,802
Thereafter	37,401,419	8,644,380	46,045,799
	$ 53,350,302	$ 17,354,333	$ 70,704,635

During 2020, the Division had submitted a claim for capital projects to the Public Schools Finance Branch for $6,867,100 (2019 - nil).

9. Net tangible capital assets:

The Schedule of Tangible Capital Assets (TCA) on page 23 of the consolidated financial statements provides a breakdown of cost, accumulated amortization and net book value by class.

	Gross amount	Accumulated amortization	Net book value
Tangible capital assets	$ 192,638,350	$ 108,957,924	$ 83,680,426
Capital lease	1,049,878	104,988	944,890
	$ 193,688,228	$ 109,062,912	$ 84,625,316

10. Accumulated surplus:

The consolidated accumulated surplus is comprised of the following:

Operating Fund:		
Designated surplus	$	844,998
Undesignated surplus		9,504,265
Non-vested sick leave to date		(1,791,507)
		8,557,756
Capital Fund:		
Reserve accounts		945,249
Equity in tangible capital assets		26,691,466
		27,636,715
Special purpose Fund:		
School generated funds		1,491,158
Total accumulated surplus	$	37,685,629

10. Accumulated surplus (continued):

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 consolidated financial statements for a breakdown of the designated surplus.

School budget carryovers by board policy	$	113,483
Board approved appreciation by motion		731,515
Designated surplus	$	844,998

Reserve accounts under the Capital Fund represent 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 consolidated financial statements.

Bus reserves	$	60,991
Other reserves		884,258
Capital reserve	$	945,249

School generated funds and other special purpose funds are externally restricted funds for schools.

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 students resident in the division. The Municipal government-property tax shown on the consolidated statement of revenue, expenses and accumulated surplus is raised over the two calendar (tax) years; 40 percent from the 2019 tax year and 60 percent from the 2020 tax year. Below are the related revenue and receivable amounts:

		2020		2019
Revenue - Municipal Government - property tax	$	78,159,207	$	74,732,364
Receivable - due from Municipal Government - property tax		47,229,453		45,176,454

12. Interest received and paid:

The Division received interest during the year of $223,708 (2019 - $273,445); interest paid during the year was $2,222,545 (2019 - $2,330,296).

Interest paid during the year (included in “Fiscal” on pages 7, 11 and 22) is comprised of the following:

	2020	2019
Operating Fund:		
Interest and bank charges	$ 255,474	$ 227,692
Capital Fund:		
Debenture debt interest	1,948,698	2,101,004
Other interest	18,373	1,600
	$ 2,222,545	$ 2,330,296

13. Expenditures by type:

Expenditures by type not otherwise disclosed in these consolidated financial statements are listed on page 11.

14. Other borrowings:

The other borrowing of the Division is in the form of a capital lease arrangement on certain photocopying equipment with an implied interest rate of 1.75 percent. Capital lease payments is as follows:

	Principal	Interest	Total
2021	$ 206,302	$ 14,825	$ 221,127
2022	209,913	11,214	221,127
2023	213,586	7,541	221,127
2024	217,324	3,803	221,127
	$ 847,125	$ 37,383	$ 884,508

15. COVID-19 pandemic:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. During the June 30, 2020 fiscal year, as a result of the COVID-19 pandemic the Division experienced a closure of its schools and division office, virtually instructed student learning for the last 3 months of the fiscal year based on public health recommendations, lay-offs of teacher's assistance, bus drivers, and other part-time and casual employees and mandatory working from home requirements for those able to do so.

At the time of approval of these financial statements, the Division has resumed in-class learning at its schools following the safety protocols as directed by the Province of Manitoba. A combination of in-class learning and virtual learning is currently in place at the Division's high schools, with full-time in-class learning at schools with Kindergarten to grade 8 students.

Financial statements are required to be adjusted for events occurring between the date of the financial statements and the date of the auditors' report which provide additional evidence relating to conditions that existed as at year end. Management completed this assessment and made adjustments that were required in these financial statements. At this time, there are also other factors which present uncertainty over future cash flows, may cause significant changes to the assets or liabilities and may have a significant impact on future operations of the Division. An estimate of the financial effect of these items is not practicable at this time.

Louis Riel School Division

ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2020

Operating Fund Accumulated Surplus (Deficit)	8,557,756
Equity in Tangible Capital Assets	26,691,466
Capital Reserve Accounts	945,249
School Generated Funds	1,491,158
Other Special Purpose Funds	0
Consolidated Accumulated Surplus	37,685,629

Operating Fund Accumulated Surplus Comprised of:

Designated Surplus *

Board Motion No.	Description	Unexpended Amount
2020-036	School Budget Carryforward	113,483
2020-036	Divisional Programs and Services Carryforward	731,515

Total Designated Surplus		844,998
Undesignated Surplus (Deficit)		9,504,265
Operating Fund Accumulated Surplus (Deficit) Gross of Non-vested sick leave		10,349,263
Less: Non-vested sick leave to date		1,791,507
Operating Fund Accumulated Surplus (Deficit) Net of Non-vested sick leave		8,557,756
Operating Fund Accumulated Surplus as a % of Operating Expenses **	**Over the 4% limit**	**5.3%**

* 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

		2020	2019
Financial Assets			
Cash and Bank		-	-
Due from	- Provincial Government	4,077,456	4,523,168
	- Federal Government	203,569	318,282
	- Municipal Government	47,229,453	45,176,454
	- Other School Divisions	213,362	21,608
	- First Nations	23,680	54,200
	- Other Funds	38,198	-
Accounts Receivable		985,583	1,703,704
Accrued Investment Income		-	-
Portfolio Investments		-	-
		52,771,301	51,797,416
Liabilities			
Overdraft		18,723,758	14,907,950
Accounts Payable		12,075,681	14,016,273
Accrued Liabilities		7,752,041	3,498,649
Employee Future Benefits		1,791,507	1,816,036
Accrued Interest Payable		-	-
Due to	- Provincial Government	7,856	22,338
	- Federal Government	3,076	9,487
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
	- Capital Fund	(4,639,943)	1,129,011
Deferred Revenue		9,951,653	12,989,962
Other Borrowings		-	-
		45,665,629	48,389,706
Net Financial Assets (Net Debt)		7,105,672	3,407,710
Non-Financial Assets			
Inventories		936,856	35,728
Prepaid Expenses		515,228	601,593
		1,452,084	637,321
Accumulated Surplus (Deficit)		8,557,756	4,045,031

OPERATING FUND
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2020 Actual	2020 Budget	2019 Actual
Revenue			
Provincial Government - Core	112,878,059	113,751,196	112,347,037
Federal Government	213,050	-	222,023
Municipal Government - Property Tax	78,159,207	77,148,599	74,732,364
- Other	-	-	-
Other School Divisions	504,793	550,000	602,574
First Nations	28,600	-	73,700
Private Organizations and Individuals	8,030,491	2,809,673	8,170,564
Other Sources	987,574	100,000	1,094,500
	200,801,774	194,359,468	197,242,762
Expenses			
Regular Instruction	108,216,606	109,102,398	105,270,968
Student Support Services	39,853,510	39,381,148	40,233,720
Adult Learning Centres	848,287	581,051	1,096,052
Community Education and Services	2,404,388	2,079,951	2,550,895
Divisional Administration	7,511,843	6,374,470	8,677,457
Instructional and Other Support Services	8,284,702	7,477,998	9,253,753
Transportation of Pupils	3,845,767	4,630,570	4,533,026
Operations and Maintenance	20,615,275	20,320,408	20,351,353
Fiscal	3,538,854	3,413,511	3,438,774
	195,119,232	193,361,505	195,405,998
Current Year Surplus (Deficit) before Non-vested Sick Leave	5,682,542	997,963	1,836,764
Less: Non-vested Sick Leave Expense (Recovery)	(24,529)		203,278
Current Year Surplus (Deficit) after Non-vested Sick Leave	5,707,071	997,963	1,633,486
Net Transfers from (to) Capital Fund	(1,194,346)	(997,963)	(1,597,631)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	4,512,725	0	35,855
Opening Accumulated Surplus (Deficit)	4,045,031		4,009,176
Adjustments: Liabilty for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	4,045,031		4,009,176
Closing Accumulated Surplus (Deficit)	8,557,756		4,045,031

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA
For the Year Ended June 30, 2020

Funding of Schools Program		
Base Support		
Instructional Support	-	
Additional Instructional Support for Small Schools	28,097,332	
Sparsity	-	
Curricular Materials	873,582	
Information Technology	902,701	
Library Services	1,339,492	
Student Services	5,051,358	
Counselling and Guidance	1,208,455	
Professional Development	567,828	
Physical Education	301,625	
Occupancy	6,473,205	44,815,578
Categorical Support		
Transportation	1,273,535	
Board and Room	-	
Special Needs: Coordinator/Clinician	1,091,978	
Special Needs: Level 2	3,099,850	
Special Needs: Level 3	4,496,464	
Senior Years Technology Education	727,816	
English as an Additional Language	1,314,625	
Indigenous Academic Achievement (including BSSIP)	803,000	
Indigenous and International Languages	4,900	
French Language Education	1,324,309	
Small Schools	-	
Enrolment Change Support	406,009	
Northern Allowance	-	
Early Childhood Development Initiative	199,221	
Literacy and Numeracy	1,164,776	
Education for Sustainable Development	28,000	15,934,483
Equalization		19,822,523
Additional Equalization		-
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	431,040	
Technology Education Equipment Replacement	142,200	
Skills Strategy Equipment Enhancement	61,647	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	6,339	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	641,226
		81,213,810

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA (CONT'D)
For the Year Ended June 30, 2020

Other Department of Education

Non-Resident		-	
Special Needs		-	
Institutional Programs		199,916	
Nursing Supports (URIS)		195,006	
Substitute Fees		3,054	
General Support Grant		2,890,429	
Education Property Tax Credit		22,086,396	
Tax Incentive Grant		3,299,421	
Early Years Enhancement Grant		1,536,473	
Community Schools		136,000	
Healthy Schools Initiative		36,891	
Learning to Age 18 Coordinator		69,705	
Other:	STEP	412,188	
	French 2nd Language Revitalization	45,733	
	Shared Services	334,092	
	Local Marking Fees	14,027	
	Career Initiative	116,093	
	Family Outreach	80,000	
			31,455,424

Other Provincial Government Departments (Not including GBE's)

Employment Programs		-	
Adult Learning Centres		-	
Other:	Healthy Child	177,425	
	Lighthouse	24,000	
	Misc	7,400	
			208,825

Funding of Schools Program (previous page)	81,213,810
TOTAL PROVINCIAL GOVERNMENT REVENUE	112,878,059

OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES

For the Year Ended June 30, 2020

Federal Government				
Tuition Fees			-	
Transportation of Pupils			-	
French Language Monitor			-	
English as an Additional Language (Adults)			213,050	
Other:			-	
				213,050
Municipal Government				
Special Requirement		103,545,024		
Less: Education Property Tax Credit		(22,086,396)		
Less: Tax Incentive Grant		(3,299,421)	78,159,207	
Other:			-	78,159,207
Other School Divisions				
Tuition Fees			169,000	
Transfer Fees			236,600	
Residual Fees			95,098	
Transportation of Pupils			-	
Other:				
	Language Credit Exam		4,095	
				504,793
First Nations				
Tuition Fees			28,600	
Transportation of Pupils			-	
Other:			-	
				28,600
Private Organizations and Individuals (Includes GBE's)				
Regular Tuition			110,046	
International Tuition			6,111,616	
Continuing Education			142,156	
Other Tuition:	RWB / Summer School		125,156	
Food Service			76,003	
Government Business Enterprises (GBE's)			-	
Other:	Transportation		84,464	
	Parking		223,002	
	Lunch/Music/Print		142,576	
	School Supplies / ATC / CTI		583,055	
	Facilities / Tower Rental		432,417	
				8,030,491
Other Sources				
Interest			223,708	
Donations			-	
Other:	Refunded Subs		12,017	
	MB Hydro Power Smart		9,625	
	Insurance		371,351	
	Misc (Wpg Fnd / Sale of Tractor)		318,989	
	LRTA for PD		47,243	
	Patronage Dividends		4,641	
				987,574
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE				87,923,715

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

FUNCTION / OBJECT	100 Regular Instruction	200 Student Support Services	300 Adult Learning Centres	400 Education and Services	500 Divisional Administration	600 Instructional and Other Support Services	700 Transportation of Pupils	800 Operations and Maintenance	900 Fiscal	2020 TOTALS	2019 TOTALS
Salaries	95,501,565	35,257,878	651,465	1,942,004	4,484,565	5,902,588	1,143,894	8,694,867		153,578,826	149,924,873
Employees Benefits and Allowances	5,458,369	3,330,508	35,841	307,858	579,042	484,870	166,071	1,397,301		11,759,860	11,378,884
Services	1,982,454	521,123	21,820	96,505	2,222,646	1,220,520	2,274,840	9,239,105		17,579,013	19,735,801
Supplies, Materials and Minor Equipment	4,713,482	328,738	115,802	58,021	220,890	644,424	260,962	1,284,002		7,626,321	9,813,328
Interest and Bank Charges									255,474	255,474	227,692
Bad Debt Expense									13,200	13,200	0
Transfers	560,736	415,263	23,359	-	4,700	32,300	-	-	(PAYROLL TAX) 3,270,180	4,306,538	4,325,420
TOTALS	108,216,606	39,853,510	848,287	2,404,388	7,511,843	8,284,702	3,845,767	20,615,275	3,538,854	195,119,232	195,405,998

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

For the Year Ended June 30, 2020

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	
		20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
CODE OBJECT \ PROGRAM	ADMINISTRATION						
3XX SALARIES							
320 Executive, Managerial and Supervisory	9,008,158						9,008,158
330 Instructional - Teaching	155,235	52,304,697		23,493,581	3,456,286	1,220,450	80,630,249
350 Instructional - Other		850,524		95,887		68,275	1,014,686
360 Technical, Specialized and Service	136	66,150					66,286
370 Secretarial, Clerical and Other	3,835,076						3,835,076
390 Information Technology	947,110						947,110
Total Salaries	13,945,715	53,221,371	0	23,589,468	3,456,286	1,288,725	95,501,565
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,073,659	2,954,157		1,204,746	160,635	65,172	5,458,369
5-6XX SERVICES							
510 Professional, Technical and Specialized	7,545	231,733		41,674	1,665	662	283,279
520 Communications	100,487	38,351		347	179	1,091	140,455
540 Travel and Meetings	24,293	69,825		12,270	851	5,072	112,311
560 Tuition		36,911		25,000			61,911
570 Printing and Binding	14,587	6,937		0	879	1,126	23,529
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	130	204,102		8,849	32,533	20,947	266,561
610 Rentals	0	62,183		51,498	399	1,510	115,590
630 Advertising						7,054	7,054
640 Dues and Fees	6,745	288				59	7,092
650 Professional and Staff Development	1,610						1,610
680 Information Technology Services	3,089	644,898		262,235	47,286	5,554	963,062
Total Services	158,486	1,295,228	0	401,873	83,792	43,075	1,982,454
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	43,076	1,315,303		369,551	60,199	157,334	1,945,463
740 Curricular and Media Materials	152	226,346		106,212	17,653	29,217	379,580
760 Minor Equipment	29,134	545,229		178,376	10,669	17,806	781,214
780 Information Technology Equipment		980,031		549,611	74,832	2,751	1,607,225
Total Supplies, Materials and Minor Equipment	72,362	3,066,909	0	1,203,750	163,353	207,108	4,713,482
96X-99 TRANSFERS							
960 School Divisions		393,900		114,400		52,384	560,684
980 Organizations and Individuals		52					52
Total Transfers	0	393,952	0	114,400	0	52,384	560,736
TOTALS	15,250,222	60,931,617	0	26,514,237	3,864,066	1,656,464	108,216,606

* 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, 2020

STUDENT SUPPORT SERVICES CODE OBJECT \ PROGRAM	10 ADMINISTRATION /CO-ORDINATION	30 CLINICAL AND RELATED SERVICES	40 SPECIAL PLACEMENT	50 REGULAR PLACEMENT	60 RESOURCE SERVICES	70 COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	622,281				0		622,281
330 Instructional - Teaching	118,892	525,285	2,074,472		8,883,165	3,807,071	15,408,885
350 Instructional - Other			5,270,668	9,911,569	71,778	30,762	15,284,777
360 Technical, Specialized and Service			84,424	29,965	52	22	114,463
370 Secretarial, Clerical and Other	243,444						243,444
380 Clinician		3,584,028					3,584,028
390 Information Technology							0
Total Salaries	984,617	4,109,313	7,429,564	9,941,534	8,954,995	3,837,855	35,257,878
4XX EMPLOYEES BENEFITS AND ALLOWANCES	88,460	205,400	957,209	1,506,851	400,811	171,777	3,330,508
5-6XX SERVICES							
510 Professional, Technical and Specialized			18,761	258,396	9,901	55,795	342,853
520 Communications	19,638	33,040	2,429				55,107
540 Travel and Meetings	2,008	26,299	23,472		790	447	53,016
560 Tuition							0
570 Printing and Binding	202	4,835	110		2,594	31	7,772
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services		312	17,817				18,129
610 Rentals		702			1,550	132	2,384
630 Advertising							0
640 Dues and Fees	3,658	306	218		117		4,299
650 Professional and Staff Development	6,987						6,987
680 Information Technology Services	30,419	73	84				30,576
Total Services	62,912	65,567	62,891	258,396	14,952	56,405	521,123
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	5,619	24,787	147,878	3,989	26,403	10,628	219,304
740 Curricular and Media Materials	14	14,144	8,249		6,230	1,886	30,523
760 Minor Equipment		19,064	28,804			65	47,933
780 Information Technology Equipment	2,092		28,886				30,978
Total Supplies, Materials and Minor Equipment	7,725	57,995	213,817	3,989	32,633	12,579	328,738
96X-99 TRANSFERS							
960 School Divisions			415,263				415,263
980 Organizations and Individuals							0
Total Transfers	0	0	415,263	0			415,263
TOTALS	1,143,714	4,438,275	9,078,744	11,710,770	9,403,391	4,078,616	39,853,510

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

For the Year Ended June 30, 2020

ADULT LEARNING CENTRES	10 ADMINISTRATION AND OTHER	20 INSTRUCTION	TOTALS
CODE OBJECT \ PROGRAM			
3XX SALARIES			
320 Executive, Managerial and Supervisory	44,521		44,521
330 Instructional - Teaching		544,222	544,222
350 Instructional - Other		30,446	30,446
360 Technical, Specialized and Service		61	61
370 Secretarial, Clerical and Other	32,215	0	32,215
390 Information Technology			0
Total Salaries	76,736	574,729	651,465
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,792	34,049	35,841
5-6XX SERVICES			
510 Professional, Technical and Specialized		295	295
520 Communications		487	487
530 Utility Services			0
540 Travel and Meetings		2,306	2,306
560 Tuition			0
570 Printing and Binding		2,032	2,032
580 Insurance and Bond Premiums			0
590 Maintenance and Repair Services		9,341	9,341
610 Rentals		1,710	1,710
620 Property Taxes			0
630 Advertising		3,146	3,146
640 Dues and Fees		26	26
650 Professional and Staff Development			0
680 Information Technology Services		2,477	2,477
Total Services	0	21,820	21,820
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
710 Supplies		70,159	70,159
740 Curricular and Media Materials		13,029	13,029
760 Minor Equipment		31,387	31,387
780 Information Technology Equipment		1,227	1,227
Total Supplies, Materials and Minor Equipment	0	115,802	115,802
96X-99 TRANSFERS			
960 School Divisions		23,359	23,359
980 Organizations and Individuals			0
999 Recharge			0
Total Transfers	0	23,359	23,359
TOTALS	78,528	769,759	848,287

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2020

COMMUNITY EDUCATION AND SERVICES CODE OBJECT \ PROGRAM	10 CONTINUING EDUCATION	20 ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	30 COMMUNITY SERVICES AND RECREATION	40 PRE-KINDERGARTEN EDUCATION	TOTALS
3XX SALARIES					
320 Executive, Managerial and Supervisory					0
330 Instructional - Teaching					0
350 Instructional - Other		59,972	735,859	805,666	1,601,497
360 Technical, Specialized and Service	47,108	95,870	49,465	35,436	227,879
370 Secretarial, Clerical and Other	112,628				112,628
380 Clinician					0
390 Information Technology					0
Total Salaries	159,736	155,842	785,324	841,102	1,942,004
4XX EMPLOYEES BENEFITS AND ALLOWANCES	14,543	22,773	129,193	141,349	307,858
5-6XX SERVICES					
510 Professional, Technical and Specialized	32,403	7,358	5,825	871	46,457
520 Communications	75	1,617	1,203	88	2,983
540 Travel and Meetings		926	2,607	407	3,940
570 Printing and Binding			795	127	922
580 Insurance and Bond Premiums					0
590 Maintenance and Repair Services				81	81
610 Rentals					0
630 Advertising	33,274		5,710		38,984
640 Dues and Fees		100	2,730		2,830
650 Professional and Staff Development				308	308
680 Information Technology Services			0		0
Total Services	65,752	10,001	18,870	1,882	96,505
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710 Supplies	637	11,319	5,306	32,257	49,519
740 Curricular and Media Materials	3,364		13	4,016	7,393
760 Minor Equipment			0	1,109	1,109
780 Information Technology Equipment					0
Total Supplies, Materials and Minor Equipment	4,001	11,319	5,319	37,382	58,021
96X-99 TRANSFERS					
980 Organizations and Individuals					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	244,032	199,935	938,706	1,021,715	2,404,388

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

For the Year Ended June 30, 2020

DIVISIONAL ADMINISTRATION CODE OBJECT \ PROGRAM	10 BOARD OF TRUSTEES	20 INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	30 BUSINESS AND ADMINISTRATIVE SERVICES	50 MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES					
310 Trustees Remuneration	226,214				226,214
320 Executive, Managerial and Supervisory		639,540	651,157	144,549	1,435,246
360 Technical, Specialized and Service	73		1,275,884		1,275,957
370 Secretarial, Clerical and Other			1,114,151		1,114,151
390 Information Technology				432,997	432,997
Total Salaries	226,287	639,540	3,041,192	577,546	4,484,565
4XX EMPLOYEES BENEFITS AND ALLOWANCES	7,991	72,624	433,787	64,640	579,042
5-6XX SERVICES					
510 Professional, Technical and Specialized	5,346		1,228,206		1,233,552
520 Communications	6,372	2,148	97,323	2,159	108,002
540 Travel and Meetings	10,172	6,808	83,368	2,578	102,926
570 Printing and Binding	417	1,064	12,029		13,510
580 Insurance and Bond Premiums			76,493		76,493
590 Maintenance and Repair Services			4,072		4,072
610 Rentals		84	5,262		5,346
630 Advertising	4,087	401	10,362		14,850
640 Dues and Fees	164,888	7,572	37,153	1,674	211,287
650 Professional and Staff Development	10,815	21,910	11,212	12,133	56,070
680 Information Technology Services	27,003		60,945	308,590	396,538
Total Services	229,100	39,987	1,626,425	327,134	2,222,646
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710 Supplies	645	189	90,906		91,740
740 Curricular and Media Materials		1,169	5,418		6,587
760 Minor Equipment			113,251		113,251
780 Information Technology Equipment		4,359	4,953		9,312
Total Supplies, Materials and Minor Equipment	645	5,717	214,528	0	220,890
96X-99 TRANSFERS					
960 School Divisions					0
980 Organizations and Individuals	2,950		1,750		4,700
999 Recharge					0
Total Transfers	2,950	0	1,750		4,700
TOTALS	466,973	757,868	5,317,682	969,320	7,511,843

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2020

INSTRUCTIONAL AND OTHER SUPPORT SERVICES CODE OBJECT \ PROGRAM	05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	386,714	7,643				394,357
330 Instructional - Teaching		1,078,835	1,929,708	450,065		3,458,608
350 Instructional - Other			1,403,850	8,493	280,814	1,693,157
360 Technical, Specialized and Service			127,825		26,371	154,196
370 Secretarial, Clerical and Other	53,690	147,893	687			202,270
390 Information Technology						0
Total Salaries	440,404	1,234,371	3,462,070	458,558	307,185	5,902,588
4XX EMPLOYEES BENEFITS AND ALLOWANCES	21,385	70,840	344,496	27,366	20,783	484,870
5-6XX SERVICES						
510 Professional, Technical and Specialized			1,149	56,273	283,207	340,629
520 Communications	720	4,956	708		2,294	8,678
540 Travel and Meetings	972	2,394			16,583	19,949
560 Tuition						0
570 Printing and Binding		128,420	4,394	164	115	133,093
580 Insurance and Bond Premiums					8,389	8,389
590 Maintenance and Repair Services			422			422
610 Rentals		192,632	17,778	1,468	5,027	216,905
630 Advertising						0
640 Dues and Fees	1,524			1,010		2,534
650 Professional and Staff Development	1,669	4,024		410,836		416,529
680 Information Technology Services		3,792	69,600			73,392
Total Services	4,885	336,218	94,051	469,751	315,615	1,220,520
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies		114,055		712	274,999	389,766
740 Curricular and Media Materials			206,235	18,181	182	224,598
760 Minor Equipment			29,073		89	29,162
780 Information Technology Equipment			898			898
Total Supplies, Materials and Minor Equipment	0	114,055	236,206	18,893	275,270	644,424
96X-99 TRANSFERS						
960 School Divisions						0
980 Organizations and Individuals					32,300	32,300
Total Transfers					32,300	32,300
TOTALS	466,674	1,755,484	4,136,823	974,568	951,153	8,284,702

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

For the Year Ended June 30, 2020

TRANSPORTATION OF PUPILS	10	20	70 ALLOWANCES IN LIEU OF	80 BOARDING OF STUDENTS/	90 FIELD TRIPS AND	
CODE OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	TRANSPORTATION	DORMITORIES	OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	160,394					160,394
350 Instructional - Other		284,496				284,496
360 Technical, Specialized and Service	48,339	524,548			41,484	614,371
370 Secretarial, Clerical and Other	84,633					84,633
390 Information Technology						0
Total Salaries	293,366	809,044		0	41,484	1,143,894
4XX EMPLOYEES BENEFITS AND ALLOWANCES	46,668	114,600			4,803	166,071
5-6XX SERVICES						
510 Professional, Technical and Specialized		10,158				10,158
520 Communications	7,867	5,427				13,294
540 Travel and Meetings	935	159				1,094
550 Transportation of Pupils		2,056,813	1,057		10,477	2,068,347
570 Printing and Binding	918					918
580 Insurance and Bond Premiums		43,350				43,350
590 Maintenance and Repair Services		93,882				93,882
610 Rentals						0
630 Advertising						0
640 Dues and Fees	1,554					1,554
650 Professional and Staff Development	107	975				1,082
680 Information Technology Services	35,616	5,545				41,161
Total Services	46,997	2,216,309	1,057	0	10,477	2,274,840
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	2,061	216,188				218,249
740 Curricular and Media Materials						0
760 Minor Equipment		38,287				38,287
780 Information Technology Equipment	4,426					4,426
Total Supplies, Materials and Minor Equipment	6,487	254,475		0	0	260,962
96X-99 TRANSFERS						
960 School Divisions						0
980 Organizations and Individuals						0
999 Recharge						0
Total Transfers	0	0	0	0	0	0
TOTALS	393,518	3,394,428	1,057	0	56,764	3,845,767

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

For the Year Ended June 30, 2020

OPERATIONS AND MAINTENANCE CODE OBJECT \ PROGRAM	10 ADMINISTRATION	20 SCHOOL BUILDINGS MAINTENANCE	50 SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	70 OTHER BUILDINGS	80 GROUNDS	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	466,501					466,501
360 Technical, Specialized and Service		8,090,139				8,090,139
370 Secretarial, Clerical and Other	138,227					138,227
390 Information Technology						0
Total Salaries	604,728	8,090,139	0	0	0	8,694,867
4XX EMPLOYEES BENEFITS AND ALLOWANCES	88,684	1,308,617				1,397,301
5-6XX SERVICES						
510 Professional, Technical and Specialized		35,668				35,668
520 Communications	3,599	30,221				33,820
530 Utility Services		3,286,804		160,395		3,447,199
540 Travel and Meetings	14,777	512				15,289
570 Printing and Binding	5,376					5,376
580 Insurance and Bond Premiums		466,340				466,340
590 Maintenance and Repair Services		3,436,405	868,762	209,435	398,985	4,913,587
610 Rentals		87,608			610	88,218
620 Property Taxes		135,615		71,050	253	206,918
630 Advertising						0
640 Dues and Fees	2,591					2,591
650 Professional and Staff Development		484				484
680 Information Technology Services	21,956	1,659				23,615
Total Services	48,299	7,481,316	868,762	440,880	399,848	9,239,105
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	2,190	1,022,046	4,584	170,488	9,816	1,209,124
740 Curricular and Media Materials		452				452
760 Minor Equipment		62,338		995	11,093	74,426
780 Information Technology Equipment						0
Total Supplies, Materials and Minor Equipment	2,190	1,084,836	4,584	171,483	20,909	1,284,002
96X-99 TRANSFERS						
999 Recharge						0
TOTALS	743,901	17,964,908	873,346	612,363	420,757	20,615,275

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

For the Year Ended June 30, 2020

Transfers To Capital Fund		
Category "D" School Buildings	715,710	
Bus Reserve	100,000	
Bus Purchases	-	
Other Vehicles	-	
Furniture/Fixtures & Equipment	138,547	
Computer Hardware & Software	18,962	
Assets Under Construction	-	
Other: Capital Lease - Print Shop	221,127	
		1,194,346
Less: Transfers From Capital Fund		
	-	
		0
Net Transfers To (From) Capital Fund		1,194,346

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

		2020	2019
Financial Assets			
Cash and Bank		2,802,853	-
Due from	- Provincial Government	510,748	553,577
	- Federal Government	59,236	77,184
	- Municipal Government	-	-
	- First Nations	-	-
	- Other Funds	945,249	4,265,484
Accounts Receivable		-	-
Accrued Investment Income		-	-
Portfolio Investments		-	-
		4,318,086	4,896,245
Liabilities			
Overdraft			3,901,523
Accounts Payable		1,013,320	1,515,752
Accrued Liabilities		-	-
Accrued Interest Payable		510,748	553,577
Due to	- Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- First Nations	-	-
	- Operating Fund	5,585,192	3,093,657
Deferred Revenue		-	-
Borrowings from the Provincial Government		53,350,302	49,765,110
Other Borrowings		847,125	-
		61,306,687	58,829,619
Net Assets (Debt)		(56,988,601)	(53,933,374)
Non-Financial Assets			
Net Tangible Capital Assets		84,625,316	82,516,345
Accumulated Surplus / Equity *		27,636,715	28,582,971
* Comprised of:			
Reserve Accounts		945,249	4,265,484
Equity in Tangible Capital Assets		26,691,466	24,317,487
		27,636,715	28,582,971

CAPITAL FUND
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

		2020	2019
Revenue			
Provincial Government			
Grants		-	-
Debt Servicing - Principal		3,281,910	3,185,748
- Interest		1,948,698	2,101,004
Federal Government		-	-
Municipal Government		300,000	1,000,000
Other Sources:			
Investment Income		602	33,628
Donations		50,297	27,510
MB Hydro grant		53,405	-
Gain / (Loss) on Disposal of Capital Assets		(44,546)	(7,656)
Gain on receipt of Modular classroom		-	-
Capital Finalization	12,192		
Miscellaneous	956	13,148	-
		5,603,514	6,340,234
Expenses			
Amortization		5,566,642	5,282,885
Interest on Borrowings from the Provincial Government		1,948,698	2,101,004
Other Interest		18,373	1,600
Other Capital Items		210,403	-
		7,744,116	7,385,489
Current Year Surplus / (Deficit)		(2,140,602)	(1,045,255)
Net Transfers from (to) Operating Fund		1,194,346	1,597,631
Transfers from Special Purpose Fund		-	-
Net Current Year Surplus (Deficit)		(946,256)	552,376
Opening Accumulated Surplus / Equity		28,582,971	28,030,595
Adjustments:		-	-
		-	-
Opening Accumulated Surplus / Equity as adjusted		28,582,971	28,030,595
Closing Accumulated Surplus / Equity		27,636,715	28,582,971

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2020

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2020 TOTALS	2019 TOTALS
	School	Non-School									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	152,516,011	3,948,121	3,747,460	374,147	8,469,561	5,727,701	5,099,286	430,533	6,424,096	186,736,916	179,961,860
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	152,516,011	3,948,121	3,747,460	374,147	8,469,561	5,727,701	5,099,286	430,533	6,424,096	186,736,916	179,961,860
Add: Additions during the year	8,397,058	273,078	442,479	-	1,350,903	32,230	-	1,020,800	(3,796,389)	7,720,159	8,984,936
Less: Disposals and write downs	-	-	-	-	768,847	-	-	-		768,847	2,209,880
Closing Cost	160,913,069	4,221,199	4,189,939	374,147	9,051,617	5,759,931	5,099,286	1,451,333	2,627,707	193,688,228	186,736,916
Accumulated Amortization											
Opening, as previously reported	90,360,689	3,237,294	1,861,872	294,229	4,060,899	4,087,422		318,166		104,220,571	101,139,910
Adjustments	-	-	-	-	-	-		-		-	-
Opening adjusted	90,360,689	3,237,294	1,861,872	294,229	4,060,899	4,087,422		318,166		104,220,571	101,139,910
Add: Current period Amortization	3,592,548	110,788	339,524	23,319	786,322	650,988		63,153		5,566,642	5,282,885
Less: Accumulated Amortization on Disposals and Writedowns	-	-	-	-	724,301	-		-		724,301	2,202,224
Closing Accumulated Amortization	93,953,237	3,348,082	2,201,396	317,548	4,122,920	4,738,410		381,319		109,062,912	104,220,571
Net Tangible Capital Asset	66,959,832	873,117	1,988,543	56,599	4,928,697	1,021,521	5,099,286	1,070,014	2,627,707	84,625,316	82,516,345
Proceeds from Disposal of Capital Assets	-	-	-	-	-	-				-	-

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS
For the Year Ended June 30, 2020

Fund Name >	Buses	NAV Upgrade	Sage Creek Reserve	Technology		Sub-Totals
Opening Balance, July 1, 2019	403,470	**32,195**	237,354	90,000	-	**763,019**
Additions: (Provide a description of each transaction)						
						-
Bus Reserve Additions	100,000					100,000
						-
						-
						-
						-
						-
						-
						-
Total Additions	100,000	-	-	-	-	100,000
Withdrawals: (Provide a description of each transaction)						
						-
Ecole Sage Creek School - Building Improvement/New Classroom			30,339			30,339
						-
Purchase 3 Buses	442,479					442,479
						-
						-
						-
						-
						-
Total Withdrawals	442,479	-	30,339	-	-	472,818
Closing Balance, June 30, 2020	**60,991**	32,195	207,015	90,000	-	**390,201**

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 27 2020
Date

Secretary-Treasurer

24

SCHEDULE OF CAPITAL RESERVE ACCOUNTS

For the Year Ended June 30, 2020

Fund Name >			General Vanier (A/C)	College Beliveau Learning Commons	College Jeanne-Sauve Learning Commons	Sub-Totals (includes totals from previous page)
Opening Balance, July 1, 2019	-	-	185,930	227,176	2,900,000	4,076,125
Additions: (Provide a description of each transaction)						
						-
						100,000
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	100,000
Withdrawals: (Provide a description of each transaction)						
						-
College Jeanne-Sauve Learning Commons					2,900,000	2,930,339
						-
						442,479
						-
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	2,900,000	3,372,818
Closing Balance, June 30, 2020	-	-	185,930	227,176	-	803,307

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 27 2020

Date

Secretary-Treasurer

24A

SCHEDULE OF CAPITAL RESERVE ACCOUNTS

For the Year Ended June 30, 2020

Fund Name >	Gym Floors Refinishing			J.H. Bruns Skills for Living Classroom	Wireless	Totals (includes totals from previous pages)
Opening Balance, July 1, 2019	47,417	-	-	-	141,942	4,265,484
Additions: (Provide a description of each transaction)						
						-
						100,000
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	100,000
Withdrawals: (Provide a description of each transaction)						
						-
Windsor Park Collegiate-Gym Floor	47,417					2,977,756
						-
						442,479
						-
						-
						-
						-
						-
Total Withdrawals	47,417	-	-	-	-	3,420,235
Closing Balance, June 30, 2020	-	-	-	-	141,942	945,249

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 27 2020

Date

Secretary-Treasurer

24B

SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION

as at June 30

	2020	2019
Financial Assets		
Cash and Bank	1,813,769	2,511,027
GST Receivable	9,381	36,882
Accrued Investment Income	-	-
Portfolio Investments	-	-
	1,823,150	2,547,909
Liabilities		
School Generated Funds Liability	167,600	780,289
Accounts Payable	126,194	452,309
Accrued Liabilities	-	-
Due to Other Funds	38,198	42,816
Deferred Revenue	-	-
	331,992	1,275,414
Accumulated Surplus *	1,491,158	1,272,495
* Comprised of:		
School Generated Funds Accumulated Surplus	1,491,158	1,272,495
Other Funds Accumulated Surplus	-	-
Accumulated Surplus *	1,491,158	1,272,495

SPECIAL PURPOSE FUND
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2020	2019
Revenue		
School Generated Funds	4,368,436	2,801,665
Other Funds	-	-
	-	-
	4,368,436	2,801,665
Expenses		
School Generated Funds	4,149,773	2,557,927
Other Funds	-	-
	-	-
	4,149,773	2,557,927
Current Year Surplus (Deficit)	218,663	243,738
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	218,663	243,738
Opening Accumulated Surplus	1,272,495	1,028,757
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	1,272,495	1,028,757
Closing Accumulated Surplus	1,491,158	1,272,495

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2019
REGULAR INSTRUCTION		
English Language - Single Track		9,919.2
Francais - Single Track		
French Immersion - Single Track		4,882.0
Dual Track		
- English Language	351.0	
- Francais	-	
- French Immersion	350.0	
- Other Bilingual	-	701.0
Senior Years Technology Education		107.8
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		15,610.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	2,517
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	740,746
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	581,490
LOADED KILOMETERS (For the period ended June 30)	320,450

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2019/20 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	61.12	5.00	0.38		9.50	3.00	2.00	5.00	86.00
330 Instructional - Teaching	853.26	149.12	7.20			21.85			1,031.43
350 Instructional - Other	48.07	515.64	1.13	40.23		38.00	8.00		651.07
360 Technical, Specialized And Service	0.50	3.54		2.00	17.85	3.00	9.94	146.37	183.20
370 Secretarial, Clerical And Other	88.36	7.00	0.61	2.40	18.00	4.00	2.00	2.00	124.37
380 Clinician		42.67							42.67
390 Information Technology	13.00				5.00				18.00
TOTALS (excluding Trustees)	1,064.31	722.97	9.32	44.63	50.35	69.85	21.94	153.37	2,136.74

510 Contracted Clinicians (include private clinicians where possible)		

310 TRUSTEES		9.00

CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500		7,511,843	
Less: Liability Insurance		76,493	
Administration portion of self-funded expenses (see below)		2,064,215	*
Trustee election costs		-	
		5,371,135	**(A)**

Expense Base

Total Operating Expenses		195,119,232	
Plus: Transfers to Capital		1,194,346	
Less: Adult Learning Centres, Function 300		848,287	
		195,465,291	**(B)**

Percentage (A) / (B)	**2.75%**	
% increase in 2019/20 Special Requirement	**2.00%**	Limit Met
Maximum Allowable Percentage	**2.70%**	

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	3.53%	3.42%
Northern Division	4.25%	4.25%
If FTE enrolment is between 1,000 and 5,000:		
2% Special Requirement limit met - To a maximum of 3.53%	2.94% + (5,000 - 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	227,818	
Administration (deducted above)	2,064,215	*
Other: _____	-	
_____	-	
	2,292,033	
Associated Revenue (2)	6,111,616	

Self-Administered Pension Plans

Expenses (1)		
Administration (deducted above)	-	*
Other: _____	-	
_____	-	
	0	
Associated Revenue (2)	-	

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

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES

FUNCTION / PROGRAM	TOTAL EXPENSES	REDUCTIONS TO EXPENSES: ADJUSTMENTS TO EXPENSES	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES: TUITION, TRANSFER AND RESIDUAL FEES	NON-PROVINCIAL SOURCES: OTHER	ALLOWABLE EXPENSES
		< < < < < *(from Appendix A)* > > > > >			< < < < < *(from Appendix B)* > > > > >			
210 - 260 Student Support Services	35,774,894	0	8,688,292	0	916,723	0	125,128	26,044,751
270 Counselling and Guidance	4,078,616	0	0	0	0	0	0	4,078,616
300 Adult Learning Centres	848,287				0	110,046	166,691	
400 Community Education and Services	2,404,388		199,221	0	177,425	142,156	0	
620 Library / Media Centre	4,136,823	0	0	0	0	0	0	4,136,823
630 Professional and Staff Development	974,568	0	0	0	3,054	0	59,260	912,254
800 Operations and Maintenance	20,615,275	715,710	0	431,040	0	0	644,461	20,255,484
ALLOCATED ADJUSTMENTS/REDUCTIONS		*715,710*	*8,887,513*	*431,040*	*1,097,202*	*252,202*	*995,540*	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		*3,356,392*	*7,046,970*	*210,186*	*5,181,230*	*6,766,070*	*1,526,988*	**(1)**
TOTALS	68,832,851	**4,072,102**	**15,934,483**	**641,226**	**6,278,432**	**7,018,272**	**2,522,528**	**55,427,928**

OTHER FUNCTION/PROGRAMS EXPENSES	**126,286,381**
TOTAL EXPENSES	**195,119,232**

☐ **OPEN OR CLOSE DETAIL**

CALCULATION OF UNSUPPORTED EXPENSES

OTHER FUNCTION/PROGRAMS EXPENSES	126,286,381
TOTAL ALLOWABLE EXPENSES	55,427,928
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1	(17,375,052)
Base Support (from page 8)	(44,815,578)
Formula Guarantee (from page 8)	0
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	339,524
TOTAL UNSUPPORTED EXPENSES	**119,863,203**

☐ **OPEN OR CLOSE DETAIL**

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

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	715,710
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	0
Transfers from Special Purpose Fund (deduct)		0
Other Capitalized Items (specify Item and Function/Program) (2)		
Capital Lease	Unallocated	221,127
School Equipment	Unallocated	157,509
WPC - Gym Floor	Unallocated	47,417
Ecole Sage Creek School-Bldg Improvement/New Classrooms	Unallocated	30,339
College Jeanne-Sauve - Learning Commons	Unallocated	2,900,000
Total Adjustments to Expenses		4,072,102

(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:

School Buildings Support: "D" Projects	431,040
Technology Education Equipment & Skills Strategy Equipment Enhancement	203,847
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	6,339
Amount carried forward to Allowable Expenses	641,226

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	1,091,978	
(B) Eligible Expenses	9,078,744	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	9,078,744	
Eligible Support (lesser of A or D)		1,091,978
Special Needs: Level 2 and 3		7,596,314
Indigenous Academic Achievement		803,000
Literacy and Numeracy		1,164,776
Small Schools		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Board and Room		
(A) Maximum Support		
(B) Program Expenses		
Eligible Support (lesser of A or B)		0
Early Childhood Development		199,221
Total allocable Categorical Support (carried to Allow Input)		10,855,289
Non-allocable Categorical Support		5,079,194
Total Categorical Support (carried to page 30)		15,934,483

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements		873,346
PLUS: Capitalized Section "D" Expenses (net)		715,710
Grounds		-
LESS: Related revenue other than "D" Support		-
Allowable Section "D" Expenses	**(C)**	1,589,056
< OR >		
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")	**(D)**	1,589,056

Refer to page 2 of the Allowable Expenses Guide when completing this section.

CALCULATION OF ALLOWABLE EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:	Allocated	Unallocated	Total
Other Dept. of Education			
General Support Grant		2,890,429	2,890,429
Education Property Tax Credit		22,086,396	22,086,396
Tax Incentive Grant		3,299,421	3,299,421
All other	3,179,178		3,179,178
Other Provincial Government Departments	208,825		208,825
Total Revenue	3,388,003	28,276,246	31,664,249

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

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	213,050		213,050
Municipal Government			
Net Special Requirement		78,159,207	78,159,207
Other	0		0
Other School Divisions			
Tuition Fees	169,000		169,000
Transfer Fees	236,600		236,600
Residual Fees	95,098		95,098
All other	4,095		4,095
First Nations			
Tuition Fees	28,600		28,600
All other	0		0
Private Organizations and Individuals			
Tuition Fees	6,488,974		6,488,974
Ancillary Services	1,541,517		1,541,517
Other Sources			
Interest		223,708	223,708
Donations	0		0
Other	763,866		763,866
Total Revenue	9,540,800	78,382,915	87,923,715

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	31,664,249
Education Property Tax Credit	(22,086,396)
Tax Incentive Grant	(3,299,421)
PROVINCIAL REVENUE FOR EQUALIZATION	**6,278,432**
(to agree with Other Provincial Gov't Revenue on page 30)	

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	**7,018,272**
(Tuition, Transfer and Residual Fees)	
TOTAL ALLOCABLE OTHER REVENUE	**2,522,528**
(to agree with total other revenue on page 30)	
TOTAL ALLOCABLE NON-PROV. SOURCES	**9,540,800**

DETAIL OF REVENUE ALLOCATIONS TO ALLOWABLE EXPENSES:
CATEGORICAL AND BASE SUPPORT AND
OTHER PROVINCIAL GOVERNMENT REVENUES

CATEGORICAL SUPPORT (From Appendix A)	Function/ Program	Amount
Special Needs: Coordinator	210-260	1,091,978
Special Needs: Level II	210-260	3,099,850
Special Needs: Level III	210-260	4,496,464
Indigenous Academic Achievement	Unallocated	803,000
Early Childhood Development	400	199,221
Literacy & Numeracy	210-260	1,164,776
Total allocable Categorical Support (carried to Allow Input): $10,855,289		**10,855,289.00**

OTHER PROGRAM SUPPORT	Function/ Program	Amount
Schoold Building Support: 'D' Project	800	431,040
Technial Vocational Initiative - Equipment	Unallocated	142,200
Skills Strategy Equipment Enhancement	Unallocated	61,647
Finalization	Unallocated	6,339
Total Other Program Support: $641,226		**641,226.00**

OTHER PROVINCIAL GOVERNMENT REVENUE	Function/ Program	Amount
Nursing Support (URIS)	210-260	195,006
Substitute Fees	630	3,054
STEP	210-260	412,188
IPSA	210-260	199,916
Local Marking Fees	Unallocated	14,027
Shared Services (HE/IA)	Unallocated	224,479
Shared Services Clincians	210-260	109,613
Healthy Schools	Unallocated	36,891
Healthy Child	400	177,425
20k3 (Early Years Advancement)	Unallocated	1,536,473
Learning to 18	Unallocated	69,705
Career Initiative	Unallocated	116,093
French 2nd Language Revitalization	Unallocated	45,733
Family Outreach	Unallocated	80,000
Community School (CSI)	Unallocated	136,000
Lighthouse	Unallocated	24,000
Misc	Unallocated	7,400
Total Allocable: $3,388,003		**3,388,003.00**

DETAIL OF REVENUE ALLOCATIONS TO ALLOWABLE EXPENSES: NON-PROVINCIAL SOURCES - OTHER

NON-PROVINCIAL SOURCES - OTHER	Function/ Program	Amount
CIC Neighbourhood Immigrant Settlement	Unallocated	213,050
Language Credit Exam	Unallocated	4,095
Food Services - Bistro	210-260	76,003
Transportation of Pupils	Unallocated	84,464
Parking	800	223,001
Lunch	Unallocated	51,355
Music	Unallocated	91,071
Printing	Unallocated	150
ATC Programs (Resale)	300	166,691
Facilities	800	411,834
Tower Rental	Unallocated	20,583
CTI	210-260	49,125
Refunded Subs	630	12,017
Insurance	Unallocated	371,351
LRTA for PD	630	47,243
Divisional School Supplies	Unallocated	367,239
Patronage Dividends	Unallocated	4,641
Misc (Wpg Fnd, Sale of Tractor, CNC, Breakfast Club RBC Skills, City of WPG, High Potential Literacy)	Unallocated	318,989
MB Hydro PowerSmart	800	9,626
Total Non-Provincial Sources - Other: $2,522,528		**2,522,528.00**

TUITION, TRANSFER AND RESIDUAL FEES	Function/ Program	Amount
Regular Tuition	300	110,046
Transfers	Unallocated	236,600
Residual	Unallocated	95,098
Continuing Ed	400	142,156
Summer School	Unallocated	63,506
International Student Program	Unallocated	6,111,616
First Nations	Unallocated	28,600
RWB	Unallocated	61,650
ATC Partnership Fees (DSFM / Seine River / Springs / Sunrise)	Unallocated	169,000
Total Tuition, Transfer and Residual Fees: $7,018,272		**7,018,272.00**

SENIOR STAFF ALLOCATION (UNAUDITED)

Appendix 2

	Position:	Position:	Position:	Position:	Position:	Position:
	%	%	%	%	%	%
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						
800 Operations and Maintenance						
TOTAL (must add to 100%)	0.00%	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.

CALCULATION OF NET EXPENSES (SPECIAL REQUIREMENT)

- Optional for Division/District use only -

		LESS :								
FUNCTION / PROGRAM	TOTAL EXPENSES	BASE SUPPORT	CATEGORICAL SUPPORT	EQUALIZATION SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	TOTAL PROVINCIAL GOVERNMENT REVENUE	NON - PROVINCIAL SOURCES	CURRENT YEAR SURPLUS	NET EXPENSES (SPECIAL REQUIREMENT)
100 Regular Instruction	108,216,606						0			108,216,606
210 - 260 Student Support Services	35,774,894						0			35,774,894
270 Counselling and Guidance	4,078,616						0			4,078,616
300 Adult Learning Centres	848,287						0			848,287
400 Community Education and Services	2,404,388						0			2,404,388
500 Administration	7,511,843									
605 Curriculum Consulting Admin.	466,674						0			466,674
610 Curriculum Consulting	1,755,484						0			1,755,484
620 Library / Media Centre	4,136,823						0			4,136,823
630 Professional and Staff Development	974,568						0			974,568
680 Other	951,153						0			951,153
700 Transportation of Pupils	3,845,767						0			3,845,767
800 Operations and Maintenance	20,615,275						0			20,615,275
900 Fiscal	3,538,854						0			3,538,854
Net Interfund Transfers	1,194,346						0			1,194,346
UNALLOCATED REVENUE/FUNDING										
TOTAL (including interfund transfers)	196,313,578	0	0	0	0	0	0	0	0	188,801,735

TRUST FUNDS SCHEDULE
For the Year Ended June 30, 2020

Trust Fund Name	Balance June 30, 2019	Contributions	Interest Earned	Transfers or Scholarships Awarded	Balance June 30, 2020
The Lillian Hawn History Award Fund	$ 3,825	$	$ 87	$ 500	$ 3,412
The Henry F. Deutscher Scholarship Fund	3		1	4	
The David Donald Charles Brown Scholarship Fund	1,311		30	1,341	
The Jocelyn Louise Hutton Memorial Fund	4			4	
The A.J. MacIvor Scholarship Fund	192		4	100	96
Collège Beliveau Student Recognition	2,456		55	2,511	
Damien Bessette Scholarship	633		14	500	147
Alex Boyes Fund	3,990		78	1,000	3,068
Collège Jeanne-Sauvé Scholarship	1,318		30	1,000	348
Concours d'Oratoire Medals	815		18	833	
Anne & Donald Scott Cummings Scholarship	(1)			(1)	
Prix d'Excellence R. Deleurme	605		14	500	119
Fenwick Award	34		1	35	
Findlay Justice Award	9		1	10	
Riel-Evate Foundation	74,331	7,650	130	82,111	
Glenlawn Fine Arts	12,999		293	500	12,792
Glenlawn Alumni Scholarship	614		14	628	
Carla Deuvono	4		2		6
Betty Halstead Language Arts	690		16	706	
Glenlawn Ignite	560				560
Peter B. Gustavson Scholarship	45,370		983	7,500	38,853
Millennium Scholarship	3,133		70	3,203	
General Fund	9,069	63,475		71,044	1,500
Muir Scholarship Fund	91		2	93	
Carrie Mulder Scholarship	(5)			(5)	
John Patrician Memorial Fund	3,782		85		3,867
Glenlawn Performing Arts	3,053		69	3,122	
Per Capita Scholarship Fund	1,611		42	1,653	
Norbert Phillippe Scholarship Fund	2,633		62	1,500	1,195
Prix Curtis Ramsay	4,160		93		4,253
Nikki Redekop Scholarship	(1)			(1)	
Jeff Spencer Good Cheer	5,956	776	141	300	6,573
St. Amant Trust	1,734		39	600	1,173
St. George Scholarship	40		2	42	
Swain Memorial Award	63		1	64	
Retired Teachers Association	48,863	9,045	1,148	3,500	55,556
Wieler/Kruk Student Achievement Award	5,453		124	500	5,077
Bill Mollison Award WPC	30		1	31	
WP Sea Scholarship Fund	260	700	6	150	816
Ken Dryborough Scholarship	996		23	500	519
Norman & Patricia Stanger Performing Arts Fund	4,048		90		4,138
Patricia Stanger Award for Proficiency in Gr12 Englis	6,798		153	500	6,451
EA CUPE 3473 Scholarship	101		5	900	(794)
Derek Twomey Memorial	500	1,000		500	1,000
WPC Legacy	88		2	90	
Bob Hazell Fund	14			14	
Keisman	(442)			(442)	
Murray Golub Fund	2,811	100	57	500	2,468
Guyot Learning Enhancement	4,186		84	1,000	3,270
Jerry & Gerry Ilchyna Fund	44,736	50	997	2,800	42,983
Harvey Pearce Award		1,000		1,000	
Seth Pascoe Award		2,000	1	1,000	1,001
Dakota Collegiate Award		20,000	131	20,123	8
Holiday Hamper		2,305		1,746	559
Feeding Families		1,390			1,390
WPC Medical Career Expo		17,828	2		17,830
Lioness Fund		22,500	459	2,500	20,459
Totals	$ 303,523	$ 149,819	$ 5,660	$ 218,309	$ 240,693