

Auditors' Report and Financial Statements

**SEVEN OAKS  
SCHOOL DIVISION**

Year ended June 30, 2005

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## **AUDITORS' REPORT TO THE BOARD OF TRUSTEES**

We have audited the statements of financial position of the operating fund and the capital fund of Seven Oaks School Division as at June 30, 2005 and the statements of revenues, expenditures and accumulated surplus of the operating fund and the reserve, equity and capital financing accounts of the capital fund for the year then ended. These financial statements have been prepared to comply with the Public Schools Act. These financial statements are the responsibility of the Division's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Division as at June 30, 2005 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting described in note 1.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Trustees of Seven Oaks School Division and the Minister of Education of Manitoba for complying with the Public Schools Act. These financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.



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

*KPMG LLP*

Chartered Accountants

Winnipeg, Canada

November 4, 2005

I hereby certify that the preceding report and the statements and reports referenced herein have been presented to the members of the Board of Seven Oaks School Division.

*J. E. Galley*  
Chairperson of the Board

*November 21/2005*  
Date



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## **AUDITORS' REPORT TO THE BOARD OF TRUSTEES OF SEVEN OAKS SCHOOL DIVISION**

In accordance with the provisions of Section 41(12) of the Public Schools Act we have made a study of those internal accounting control and administrative control procedures of the Seven Oaks School Division (the Division) that we considered relevant to the requirements of the Act and related regulations. Our study was made in accordance with Canadian generally accepted auditing standards, and accordingly included such tests and other procedures for the year ended June 30, 2005 as we considered necessary in the circumstances.

The administration of the Division is responsible for establishing and maintaining a system of internal accounting control. The objectives of a system are to provide the administration with reasonable, but not absolute, assurance that transactions are executed in accordance with administration's authorization and recorded properly to permit the preparation of financial statements in accordance with a described basis of accounting.

Because of inherent limitations in any system of internal accounting and administrative control, only reasonable assurance can be obtained with respect to the adequacy of such internal control procedures.

Our study and evaluation was made solely for the purposes required by the provision of Section 41(12) of The Public Schools Act, and as such may not disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Division taken as a whole.

We report that, during the year ended June 30, 2005 taken as a whole:

- (a) in our opinion, an appropriate system of internal control existed and functioned effectively for reporting school division enrolment for the purpose of calculating provincial funding, according to the definitions and reporting requirements set out in sections 1.1 and 1.2 of the annual Enrolment Reporting Requirements document issued by the Schools' Finance Branch;
- (b) in our opinion, appropriate controls exist and are in use for Type A school funds as outlined in the Policy on School Funds issued by the Schools' Finance Branch on November 15, 1993;
- (c) in our opinion, there are no other significant matters, or irregularities or discrepancies in the administration of the school division's affairs that should be brought to the attention of the school board or the minister.



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Further, as result of our financial statement audit procedures and those procedures undertaken to allow us to report under Section 41(12) of the Public Schools Act, we report, to the best of our knowledge and belief, that the funds of the school division have been paid and disbursed only under authority granted by The Public Schools Act or a properly authorized by-law or resolution of the Division made under the authority of The Public Schools Act.

*KPMG LLP*

Chartered Accountants

Winnipeg, Canada

November 4, 2005

I hereby certify that the preceding report has been presented to the members of the Board of Seven Oaks School Division

*[Signature]*  
Chairperson of the Board

*November 21 / 2005*  
Date

# SEVEN OAKS SCHOOL DIVISION

Notes to Financial Statements

Year ended June 30, 2005

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## 1. Significant accounting policies:

The financial statements are prepared in accordance with Financial Reporting and Accounting in Manitoba Education (FRAME), the accounting practices prescribed by the Minister of Education, Citizenship and Youth.

Significant accounting policies of FRAME are:

### (a) Fund accounting:

The Division employs the fund method of accounting whereby financial transactions are recorded in separate funds in accordance with the purpose for which the funds have been created.

### (b) Capital assets:

Capital assets are recorded at historical cost. The Division's capitalization policy is as follows:

- (i) capital expenditure betterments with a cost over \$20,000, which consist of initial or additional expenditures, which increase the usefulness or extend the useful life of the asset, are considered capital expenditures;
- (ii) site and building betterments with a value in excess of \$20,000 are considered capital expenditures while all repairs and replacements are expensed in the operating fund;
- (iii) equipment with a useful life greater than three years and a unit value greater than \$20,000 is considered a capital expenditure; and
- (iv) all debentured expenditures are capitalized.

### (c) Amortization:

No amortization is provided on capital fund expenditures, which are recorded in the accounts at cost.

### (d) Interest capitalized:

Interest on funds used to finance the construction of school buildings is capitalized for periods preceding the dates the assets are put into service.

### (e) Debenture debt interest:

Debenture debt interest is recorded in the period in which it is paid.

### (f) Revenue recognition:

The Municipal Government revenue, which is determined on a calendar basis, is allocated between fiscal periods on the basis of budgeted expenditures. In the current fiscal year, 58.1% of the 2005 calendar year revenue has been recorded (2004 - 59.5%).

# SEVEN OAKS SCHOOL DIVISION

Notes to Financial Statements (continued)

Year ended June 30, 2005

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## 1. Significant accounting policies (continued):

### (g) Reserves:

The Division is permitted under FRAME to establish a reserve in the capital fund planned bus acquisitions. The reserve is established through a charge to income operating fund. All other reserves require approval by the Public Schools Finance

### (h) Leased capital assets:

The annual interest portion of lease payments is expensed in the year paid. The portion of the payment is capitalized in the year paid.

### (i) Debentures:

The province grants the Division, an amount equal to total debenture servicing other than those debenture servicing costs, which relate to the Board Office debenture grant amount is recognized as revenue in the capital fund.

### (j) School funds:

Schools within the Division undertake certain fundraising activities. These revenue related expenditures are not reflected in the Division's financial statement.

### (k) Use of estimates:

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenue and expenses during the year. Actual results could differ from those estimates.

## 2. Debenture debt:

Total installments to maturity on the Division's debenture debt at June 30, 2005 excluding School Board Office debenture debt, amount to \$28,559,913 of which \$10,311,411 represents the interest component. In the year ending June 30, 2006, installments totaling \$2,881,000 due which includes interest of \$1,499,089.

In 1990, the Division issued a \$1,100,000 debenture in order to finance the new school office. Total installments to maturity on this debenture amount to \$685,028 of which \$137,000 represents interest. In the year ending June 30, 2006, installments totaling \$137,000 which includes interest of \$55,240.

## 3. Commitments:

(a) During the year ended June 30, 2005 the Minister of Education, Citizenship and Culture announced that a new high school would be built in the Seven Oaks School Division. To facilitate this, the Division entered into an agreement to acquire approximately 100 acres of land at a cost of \$50,000 per acre and placed a \$50,000 deposit on the land. Title to the land has not been transferred to the Division as at June 30, 2005. During the year the Division also received permission from the Public School Finance Board to proceed with the planning of the new high school.

(b) During the year ended June 30, 2005 the Division entered into a Design-Bid-Build contract with a firm to provide architect services in relation to the construction of a new high school in the Seven Oaks School Division. The architect costs will be based on 7% of construction costs plus certain out of pocket costs.



(c) The Division contracted with Cambrian Excavators Ltd. in the amount of including subsequent change orders, to construct roads, sewers, water main connections in relation to Phase I of the Swinford Park Residential Subdivi and Phase II of the Swinford Park Residential Subdivision(\$301,857). All wor first phase was complete as at June 30, 2005.

(d) The Division entered into a Land Development Agreement with the City i September 2003. The development agreement was for the amount of \$725 GST. As at June 30, 2005 \$311,216 of costs have been incurred and include sold in relation to Phase I lot development. Contracted costs of \$154,424 rel and will be included in the cost of lots sold in the 2005/06 fiscal year. contract amount, \$259,689, will not be incurred until a school is constructed site land.

**4. Lease commitments:**

The Division has contractual obligations under long-term operating and arrangements for equipment. Future years' lease obligations total \$770,568.

**5. Related party transactions:**

The Seven Oaks Education Foundation Inc. (the "Foundation") was incorporat 2001 to take over the capital and administration of the Seven Oaks Scholars: "Board"). The Board had previously been established to assist students t education beyond the high school level. Certain trustees of the Division sit on th Board.

During fiscal 2005, the Division provided a grant to the Foundation in the amo (2004 - \$16,000) to the Board.

**6. Contingencies:**

The Seven Oaks School Division retained an architect firm to design and over renovation of the West Kildonan High School. The renovation project was cancelled by the Public School Finance Board. The architects claim to be owe sum of \$293,000. The Division has recorded a liability in the amount of \$86,000. any, of future payments is undetermined at this time.

The Division has under its development Agreement with the City guarantees fo workmanship of city infrastructure services for a period of one year for undergro works under the Cambrian contract. The School Division's guarantees are supp from Cambrian to repair and or replace any works which are determined to be consequence of material or workmanship at the conclusion of the one year guarai

**7. Trust funds:**

The Division holds funds in trust for the following organizations:

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Maples Youth Activity Centre  
Kildonan Youth Activity Centre  
Village Project Activity Centre  
Seven Oaks Parents in Support of Aboriginal Education

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The revenues, expenditures and trust balance of these entities, are not reflected financial statements.

Each organization is governed by a Board of Directors. Their operating costs a grants and fundraising activities. The Division provides banking, payroll and acc services at no charge.

**8. Land:**

	Swinford Park Subdivision		Other Divisional Land	
	School Site	Residential Land Development		
		Phase I	Phase II	
Land, June 30, 2004	\$659,422	\$312,553 <sup>1</sup>	\$215,992 <sup>1</sup>	\$2,438,311
Additions in fiscal 2005	<u>118,131</u>	<u>1,042,464<sup>1</sup></u>	<u>242,295<sup>1</sup></u>	<u>179,914</u>
	777,553	1,355,017	458,287	2,618,225
Dispositions – Costs of Phase I lots sold (note 9)		<u>(1,355,017)</u>		
Land, June 30, 2005	<u>\$777,553</u>	\$ -	\$458,287	<u>\$2,618,225</u>

<sup>1</sup> In June 30, 2004 Swinford Park Subdivision Phase I and Phase II land disclosed net of deposits received on lot proceeds in fiscal 2004 in the amount of \$51,197 respectively. As such the Phase I and Phase II additions have been recorded in fiscal 2005 by these same amounts in order that the Phase I and Phase II additions be appropriately stated in the amount of \$1,355,017 for Phase I, prior to disposition in fiscal 2005, and in the amount of \$458,287 at June 30, 2005 for Phase II land.

In 2001 the Division acquired 22.5 acres of land, in the Riverbend area, at a cost of \$1,355,017. The land was intended to be the site of a new high school that would replace the Kildonan Collegiate. Upon receiving direction from the Public Schools' Finance Board to renovate, rather than replace, the West Kildonan Collegiate, the Division retained the land for a future K-5 school. The balance of the land was developed pursuant to a Development Agreement with the City of Winnipeg and 71 lots were developed for a total cost of \$1,355,017 and \$458,287, regarding Swinford Park Subdivision Phase I and Phase II respectively, were incurred to June 30, 2005. The portion of the land acquisition costs allocated to the future K-5 school site amounted to \$777,553 to June 30, 2005.

Phase I of Swinford Park Subdivision was completed in fiscal 2005 and Phase II was completed in October, 2005.

**9. Residential lot sales:**

The Division entered into three Lot Sale Agreements to sell a total of 71 residential lots in Swinford Park Subdivision, for \$2,468,735 plus \$14,200 in transfer fees, to two first-time home buyers.

The first two Lot Sale Agreements, representing Phase I of the Swinford Park Subdivision, were for the sale of 51 lots for total proceeds of \$1,768,794. In the year ended June 30, 2005 the Division completed the development of the Phase I lots and recognized \$1,768,794 in revenue with Phase I lot costs amounting to \$1,355,017. The lot revenue and costs regarding Phase I are reflected in capital fund equity.

Subsequent to June 30, 2005 the Division completed development of Phase II of Swinford Park Subdivision and sold an additional 20 lots for total proceeds of \$714,141. In the year ended June 30, 2005 the Division received \$114,732 in deposits related to Phase II lot sales that were recorded as deferred revenue in the capital fund's account payables. Costs incurred to June 30, 2005 on Phase II lots of \$458,287 are recorded in land (note 8). The Phase II lot revenue and lot costs will be reflected in capital fund equity.

In a letter dated March 12, 2003 from the Public Schools' Finance Board, the Board authorized to sell surplus land in the Swinford Park Subdivision and retain 10% of the proceeds, as the Division paid for the land and has borne all associated expenditures and received no financial assistance from the Public Schools' Finance Board.

**10. Expense classification:**

Comparative actual expenses on the income statement contain a \$325,000 reclassification from Community Education and Services to Exceptional.

**OPERATING FUND - STATEMENT OF FINANCIAL POSITION**

As at June 30

	2005	2004
<b>ASSETS</b>		
Cash	-	-
Short Term Investments	-	-
Due From Provincial Government	1,247,962	885,300
Due From Municipal Government	12,792,753	16,051,276
Due From Federal Government	114,601	95,146
Due From Other School Divisions	22,080	178,727
Due From Other Funds	91,848	771,071
Accounts Receivable	60,321	347,326
Inventories	7,875	13,970
Prepaid Expenses	132,214	74,410
	<u>14,469,654</u>	<u>18,417,226</u>
<b>LIABILITIES</b>		
Overdrafts	1,194,231	1,084,840
Short Term Financing	2,984,910	11,973,240
Accounts Payable	845,079	958,620
Accrued Liabilities	450,768	1,128,697
Due To Provincial Government	150,956	141,728
Due To Municipal Government	38,606	35,628
Due To Federal Government	3,386,154	2,543
Due To Other School Divisions	106,491	295,988
Due To Other Funds	-	-
Unearned Revenue	2,689,167	121,125
Long Term Debt	-	-
	<u>11,846,362</u>	<u>15,742,409</u>
Accumulated Surplus (Deficit)	<u>2,623,292</u>	<u>2,674,817</u>
	<u>14,469,654</u>	<u>18,417,226</u>

**OPERATING FUND  
STATEMENT OF REVENUES, EXPENDITURES  
AND ACCUMULATED SURPLUS**

For the Year Ended June 30

	2005 Actual	2005 Budget	2004 Actual
<b>REVENUES</b>			
Provincial Government	43,785,282	39,609,052	38,638,011
Federal Government	18,540	10,000	5,654
Municipal Government	23,733,764	27,352,652	26,788,441
Other School Divisions	847,034	877,500	985,716
First Nations	173,524	90,000	112,243
Private Organizations and Individuals	605,850	612,871	548,156
Other Sources	61,062	60,000	76,539
	<u>69,225,056</u>	<u>68,612,075</u>	<u>67,154,760</u>
<b>EXPENDITURES</b>			
Regular Instruction	41,511,283	41,779,556	39,924,749
Exceptional	8,773,502	8,358,892	9,285,192
Adult Learning Centres	37,549	-	78,117
Community Education and Services	816,947	782,807	427,416
Divisional Administration	2,218,368	2,155,781	2,041,450
Instructional and Pupil Support Services	3,775,859	3,598,555	3,781,972
Transportation of Pupils	2,138,089	2,001,851	1,932,952
Operations and Maintenance	8,063,843	7,947,019	7,797,239
Fiscal	1,238,262	1,223,609	1,158,869
	<u>68,573,702</u>	<u>67,848,070</u>	<u>66,427,956</u>
Current Year Operating Surplus (Deficit)	651,354	764,005	726,804
Less: Net Transfers to Capital Fund	<u>702,879</u>	<u>764,005</u>	<u>737,599</u>
Net Current Year Surplus (Deficit)	(51,525)	0	(10,795)
Accumulated Surplus (Deficit) Beginning of Year	2,674,817		2,685,612
Adjustments:	-		0
	<u>-</u>		<u>0</u>
Accumulated Surplus (Deficit) End of Year	<u>2,623,292</u>		<u>2,674,817</u>

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

For the Year Ended June 30, 2005

**Funding of Schools Program**

Base Support

Instructional Support	15,365,896	
Sparsity	-	
Curricular Materials	395,972	
Information Technology	337,712	
Library Services	776,738	
Level I Special Needs	2,237,342	
Counselling and Guidance	515,703	
Professional Development	296,354	
Occupancy	<u>3,066,525</u>	22,992,242

Categorical Support

Transportation	775,558	
Board and Room	-	
Special Needs: Coordinator/Clinician	590,966	
Special Needs: Level II	1,317,000	
Special Needs: Level III	1,615,131	
Technology (Vocational) Education	328,406	
English as a Second Language	192,669	
Aboriginal Academic Achievement	212,976	
Heritage Language	19,494	
French Language Programs	260,821	
Students at Risk	324,664	
Small Schools	-	
Enrolment Change Support	67,704	
Northern Allowance	-	
Early Behaviour Intervention	91,883	
Early Childhood Development	30,525	
Early Identification	3,167	
Early Literacy Intervention	249,750	
Early Numeracy	<u>42,728</u>	6,123,442

Equalization

9,122,819

Amalgamated School Division Guarantee

-

Adjustment for Days Closed

-

Other Program Support

School Buildings Support: "D" Projects	163,240	
Technology Education Equipment Replacement	62,900	
Technical Vocational Initiative - Equipment Upgrade	23,569	
Environmental Assistance Program	18,174	
Air and Water Quality Support	-	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	57,057	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Vocational Equipment	-	
Environmental Assistance Program	<u>-</u>	<u>324,940</u>

38,563,443

**OPERATING FUND - REVENUE DETAIL  
 PROVINCE OF MANITOBA (CONT'D)  
 For the Year Ended June 30, 2005**

**Other Department of Education, Citizenship and Youth**

Non-Resident	-	
Special Needs	151,218	
Institutional Programs	-	
Adult Learning Centres	40,000	
Nursing Supports (URIS)	38,600	
Evening School	-	
Substitute Fees	-	
General Support Grant	1,102,724	
Education Property Tax Credit	3,618,838	
Technical Vocational Initiative Demonstration Project	-	
Red River Vocational Area Co-ordinator	-	
New Schools	-	
Class Size Fund	-	
Programme d'accueil	-	
Other: _____	-	
_____		
_____		
_____		
_____		
_____		
		4,951,380

**Other Provincial Government Departments**

English as a Second Language (Adults)	-	
Driver Training	-	
Employment Programs	30,712	
Healthy Schools Initiative	80,900	
Other: <u>Advancing Community Schools</u>	150,000	
WRHA	8,847	
_____		
_____		
_____		
_____		
_____		
		270,459

<b>Funding of Schools Program</b> (previous page)	<u>38,563,443</u>
<b>TOTAL PROVINCIAL GOVERNMENT REVENUE</b>	<u><u>43,785,282</u></u>

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

For the Year Ended June 30, 2005

**Federal Government**

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	4,000	
Other: <u>GST</u>	14,540	
		18,540

**Municipal Government**

Special Requirement	27,352,602	
Less: Education Property Tax Credit	<u>(3,618,838)</u>	23,733,764
Other:	-	23,733,764

**Other School Divisions**

Transfer Fees	827,453	
Residual Fees	19,581	
Transportation of Pupils	-	
Other:	-	
		847,034

**First Nations**

Tuition Fees	173,524	
Transportation of Pupils	-	
Other:	-	
		173,524

**Private Organizations and Individuals**

Regular Tuition	47,296	
International Tuition	-	
Continuing Education	26,975	
Driver Education	27,734	
Other Tuition:	-	
Food Service	-	
Other: <u>Facility Rentals</u>	147,170	
<u>Bus Fees</u>	245,893	
<u>Parking</u>	103,187	
<u>Conference Fees</u>	3,925	
<u>Language Exam</u>	1,025	
<u>EDGE Registration Fees</u>	2,645	605,850

**Other Sources**

Interest	57,506	
Donations	-	
Other: <u>Scrap Sales</u>	3,556	
		61,062

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE****25,439,774**

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

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2004	2005	2004
	Regular Instruction	Exceptional	Adult Learning Centres	Community Education and Services	Divisional Administration	Instructional and Pupil Support Services	Transportation	Operations and Maintenance	Fiscal	TOTALS	TOTALS	TOTALS
Salaries	35,285,043	7,475,303	35,000	629,095	1,452,154	2,820,268	1,380,896	4,172,800		53,250,559		49,746,187
Employees Benefits and Allowances	2,183,527	851,237	2,549	56,496	165,586	219,780	207,638	653,772		4,340,585		4,185,195
Services	820,892	263,366	-	51,798	526,411	467,728	215,561	2,860,720		5,206,476		6,256,112
Supplies, Materials and Minor Equipment	2,252,658	104,660	-	79,558	74,217	227,996	333,994	376,551		3,449,634		3,919,878
Short Term Loan Interest and Bank Charges									61,426	61,426		74,938
Transfers	969,163	78,936	-	-	-	40,087	-		(PAYROLL TAX) 1,176,836	2,265,022		2,245,646
<b>TOTALS</b>	<b>41,511,283</b>	<b>8,773,502</b>	<b>37,549</b>	<b>816,947</b>	<b>2,218,368</b>	<b>3,775,859</b>	<b>2,138,089</b>	<b>8,063,843</b>	<b>1,238,262</b>	<b>68,573,702</b>		<b>66,427,956</b>



**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 100**

For the Year Ended June 30, 2005

CODE	OBJECT PROGRAM	10				SINGLE TRACK SCHOOLS *			80	90	TOTALS
		ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	20	50	70			
<b>FUNCTION 100: REGULAR INSTRUCTION</b>											
<b>3XX SALARIES</b>											
320	Executive, Managerial and Supervisory	3,303,010									3,303,010
330	Instructional - Teaching		15,301,945					724,981		12,485,202	28,966,879
350	Instructional - Other	4,692	760,503					99,849		727,161	1,592,205
360	Technical, Specialized and Service										0
370	Secretarial, Clerical and Other	1,311,261								598	1,311,859
390	Information Technology	111,090									111,090
	Total Salaries	4,730,053	16,062,448	0				824,830		13,212,961	35,285,043
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>											
5-6XX	SERVICES	363,442	953,984					55,164		789,144	2,183,527
510	Professional, Technical and Specialized	39,441	55,605							8,000	103,046
520	Communications	131,411									131,411
540	Travel and Meetings	1,196	8,165							249	14,809
560	Tuition										0
570	Printing and Binding										0
590	Maintenance and Repair Services		113,163					3,658		71,076	213,721
610	Rentals	35,418	91,277					1,595		58,620	186,910
630	Advertising										0
640	Dues and Fees		11,075							139	11,214
650	Professional and Staff Development	2,057									491
680	Information Technology Services	115,404	16,051					440		25,076	157,233
	Total Services	324,927	295,336	0				5,693		163,160	820,892
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>											
710	Supplies		423,591					16,524		334,747	803,684
740	Curricular and Media Materials		188,490					15,193		152,070	362,837
760	Minor Equipment		124,402					6,994		187,272	365,744
770	Inventory Adjustment										0
780	Information Technology Equipment	49,125	318,436					48,454		300,252	720,393
	Total Supplies, Materials and Minor Equipment	49,125	1,054,919	0				87,165		974,341	2,252,658
<b>95X-99 TRANSFERS</b>											
960	School Divisions		745,721					46,507		71,285	969,163
980	Organizations and Individuals										0
	Total Transfers	0	745,721	0				46,507		71,285	969,163
<b>TOTALS</b>		5,467,547	19,112,408	0				1,019,359		15,210,891	41,511,283

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

\*\* Includes multi-track schools.

**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 200**

For the Year Ended June 30, 2005

FUNCTION 200: EXCEPTIONAL		10	20	30	40	50	60	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION / CO-ORDINATION	GIFTED EDUCATION *	CLINICAL AND RELATED SERVICES	SPECIAL NEEDS CLASSES	STUDENTS WITH SPECIAL NEEDS IN REGULAR CLASSES	OTHER RESOURCE SERVICES	TOTALS
<b>3XX SALARIES</b>								
320	Executive, Managerial and Supervisory	132,930		51,073				184,003
330	Instructional - Teaching			13,262	453,592		1,822,277	2,289,131
350	Instructional - Other			101,789	622,501	3,381,500		4,105,790
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	80,669						80,669
380	Clinician			815,710				815,710
390	Information Technology							0
	Total Salaries	213,599	0	981,834	1,076,093	3,381,500	1,822,277	7,475,303
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	17,537		70,489	121,823	544,587	96,801	851,237
<b>5-6XX SERVICES</b>								
510	Professional, Technical and Specialized			19,755	48,269	166,071		234,095
520	Communications			5,825	1,229			7,054
540	Travel and Meetings	5,072		6,375	653			12,100
560	Tuition							0
570	Printing and Binding							0
590	Maintenance and Repair Services				4,090			4,090
610	Rentals							0
630	Advertising							0
640	Dues and Fees							0
650	Professional and Staff Development			5,313	672	42		6,027
680	Information Technology Services							0
	Total Services	5,072	0	37,268	54,913	166,113	0	263,366
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>								
710	Supplies			6,410	20,634	4,039	170	31,253
740	Curricular and Media Materials			580	14,191	71	998	15,840
760	Minor Equipment			12,481	32,725	1,252		46,458
770	Inventory Adjustment							0
780	Information Technology Equipment	2,352		2,437	6,320			11,109
	Total Supplies, Materials and Minor Equipment	2,352	0	21,908	73,870	5,362	1,168	104,660
<b>95X-99 TRANSFERS</b>								
960	School Divisions				11,061			11,061
980	Organizations and Individuals						67,875	67,875
	Total Transfers	0	0	0	11,061	0	67,875	78,936
	<b>TOTALS</b>	<b>238,560</b>	<b>0</b>	<b>1,111,499</b>	<b>1,337,760</b>	<b>4,097,562</b>	<b>1,988,121</b>	<b>8,773,502</b>

\* Does not include enrichment activities undertaken by the School Division.

**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 300**  
For the Year Ended June 30, 2005

FUNCTION 300: ADULT LEARNING CENTRES		10	20	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	
<b>3XX SALARIES</b>				
320	Executive, Managerial and Supervisory	35,000		35,000
330	Instructional - Teaching			0
350	Instructional - Other			0
360	Technical, Specialized and Service			0
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	35,000	0	35,000
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>				
5-6XX	SERVICES	2,549		2,549
510	Professional, Technical and Specialized			0
520	Communications			0
530	Utility Services			0
540	Travel and Meetings			0
560	Tuition			0
570	Printing and Binding			0
580	Insurance and Bond Premiums			0
590	Maintenance and Repair Services			0
610	Rentals			0
620	Taxes			0
630	Advertising			0
640	Dues and Fees			0
650	Professional and Staff Development			0
680	Information Technology Services			0
	Total Services	0	0	0
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>				
710	Supplies			0
740	Curricular and Media Materials			0
760	Minor Equipment			0
770	Inventory Adjustment			0
780	Information Technology Equipment			0
	Total Supplies, Materials and Minor Equipment	0	0	0
<b>95X-99 TRANSFERS</b>				
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge			0
	Total Transfers	0	0	0
<b>TOTALS</b>		<b>37,549</b>	<b>0</b>	<b>37,549</b>

**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 400**  
For the Year Ended June 30, 2005

<b>FUNCTION 400: COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	TOTALS
CODE	OBJECT / PROGRAM	CONTINUING EDUCATION	ENGLISH AS A SECOND LANGUAGE	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
<b>3XX SALARIES</b>						
320	Executive, Managerial and Supervisory			36,580	44,640	81,220
330	Instructional - Teaching				336,934	336,934
350	Instructional - Other	26,811		23,173	148,312	198,296
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other	12,645				12,645
380	Clinician					0
390	Information Technology					0
	Total Salaries	39,456	0	59,753	529,886	629,095
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>						
5-6XX	SERVICES	2,806		7,617	46,073	56,496
<b>510 Professional, Technical and Specialized</b>						
520	Communications	317		6,218	1,442	7,660
540	Travel and Meetings			579		896
560	Tuition				1,346	1,346
570	Printing and Binding	40,383				40,383
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising	1,513				1,513
640	Dues and Fees					0
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	42,213	0	6,797	2,788	51,798
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>						
710	Supplies	169		4,797	61,423	66,389
740	Curricular and Media Materials				12,983	12,983
760	Minor Equipment			186		186
770	Inventory Adjustment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	169	0	4,983	74,406	79,558
<b>95X-99 TRANSFERS</b>						
960	School Divisions					0
980	Organizations and Individuals					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		<b>84,644</b>	<b>0</b>	<b>79,150</b>	<b>653,153</b>	<b>816,947</b>

**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 500**

For the Year Ended June 30, 2005

FUNCTION 500: DIVISION ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
<b>3XX SALARIES</b>						
310	Trustees Remuneration	118,696				118,696
320	Executive, Managerial and Supervisory		363,185	250,828	62,786	676,799
360	Technical, Specialized and Service					0
370	Secretarial, Clerical and Other		156,028	435,632	18,279	609,939
390	Information Technology				46,720	46,720
	Total Salaries	118,696	519,213	686,460	127,785	1,452,154
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	5,674	34,960	105,673	19,279	165,586
<b>5-6XX SERVICES</b>						
510	Professional, Technical and Specialized			80,435		80,435
520	Communications		2,876	32,642	1,474	36,992
540	Travel and Meetings	2,361	20,684	32,045	930	56,020
570	Printing and Binding			45,796		45,796
580	Insurance and Bond Premiums			85,955		85,955
590	Maintenance and Repair Services			10,286		10,286
610	Rentals		4,356	1,330		5,686
630	Advertising		17,885	1,311		19,196
640	Dues and Fees	56,797	5,028	3,904		65,729
650	Professional and Staff Development	37,725		10,644	3,656	52,025
680	Information Technology Services	3,727	3,040	524	61,000	68,291
	Total Services	100,610	53,869	304,872	67,060	526,411
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>						
710	Supplies		8,339	22,109		30,448
740	Curricular and Media Materials					0
760	Minor Equipment		6,392	7,345	929	14,666
770	Inventory Adjustment					0
780	Information Technology Equipment	9,396	11,448	7,186	1,073	29,103
	Total Supplies, Materials and Minor Equipment	9,396	26,179	36,640	2,002	74,217
<b>95X-99 TRANSFERS</b>						
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		234,376	634,221	1,133,645	216,126	2,218,368

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

For the Year Ended June 30, 2005

FUNCTION 600: INSTRUCTIONAL AND PUPIL SUPPORT SERVICES		05	10	20	30	40	50	60	70	TOTALS
CODE	OBJECT PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	COUNSELLING AND GUIDANCE	HEALTH SERVICES AND ATTENDANCE	FOOD SERVICES	OTHER	TOTALS
<b>3XX SALARIES</b>										
320	Executive, Managerial and Supervisory	55,000	0	79,753	239,499	1,415,198				134,753
330	Instructional - Teaching		84,213	137,605						1,876,515
350	Instructional - Other			648,584					118,604	767,188
360	Technical, Specialized and Service	20,906	20,906							0
370	Secretarial, Clerical and Other									41,812
390	Information Technology									0
	Total Salaries	75,906	105,119	865,942	239,499	1,415,198	0	0	118,604	2,820,268
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	4,000	7,173	115,754	14,420	73,455			4,978	219,780
<b>5-6XX SERVICES</b>										
510	Professional, Technical and Specialized									0
520	Communications		1,189	6,042	2,645					9,876
540	Travel and Meetings		5,838							5,838
570	Printing and Binding			2,559						2,559
580	Insurance and Bond Premiums									0
590	Maintenance and Repair Services			9,474						9,474
610	Rentals			175						175
630	Advertising									0
640	Dues and Fees			200						200
650	Professional and Staff Development				327,557					327,557
680	Information Technology Services			112,049						112,049
	Total Services	0	7,027	130,499	330,202	0	0	0	0	467,728
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>										
710	Supplies		852	4,355		25			10,290	15,522
740	Curricular and Media Materials			169,489		11,978				181,467
760	Minor Equipment		107	19,641						19,748
780	Information Technology Equipment		1,073	10,186						11,259
	Total Supplies, Materials and Minor Equipment	0	2,032	203,671	0	12,003	0	0	10,290	227,996
<b>95X-99 TRANSFERS</b>										
960	School Divisions									0
980	Organizations and Individuals								40,087	40,087
	Total Transfers	0	0	0	0	0	0	0	40,087	40,087
<b>TOTALS</b>		79,906	121,351	1,315,866	584,121	1,500,656	0	0	173,959	3,775,859

**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 700**  
For the Year Ended June 30, 2005

FUNCTION 700: TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	57,678					57,678
350	Instructional - Other		1,246,816				1,246,816
360	Technical, Specialized and Service						76,402
370	Secretarial, Clerical and Other	76,402					76,402
390	Information Technology						0
	Total Salaries	134,080	1,246,816	0	0	0	1,380,896
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	20,854	186,784				207,638
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	4,725	5,588				10,313
540	Travel and Meetings	660					660
550	Transportation of Pupils		75,580	18,180		3,282	97,042
580	Insurance and Bond Premiums		36,574				36,574
590	Maintenance and Repair Services	1,928	50,320				52,248
610	Rentals		271				271
630	Advertising						0
640	Dues and Fees	945					945
650	Professional and Staff Development	3,863	13,645				17,508
680	Information Technology Services						0
	Total Services	12,121	181,978	18,180	0	3,282	215,561
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies	2,582	296,749				299,331
740	Curricular and Media Materials						0
760	Minor Equipment	4,444	17,141				21,585
770	Inventory Adjustment		6,096				6,096
780	Information Technology Equipment	6,982					6,982
	Total Supplies, Materials and Minor Equipment	14,008	319,986	0	0	0	333,994
<b>95X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge		(156,153)			156,153	0
	Total Transfers	0	(156,153)	0	0	156,153	0
<b>TOTALS</b>		<b>181,063</b>	<b>1,779,411</b>	<b>18,180</b>	<b>0</b>	<b>159,435</b>	<b>2,138,089</b>

**OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 800**

For the Year Ended June 30, 2005

FUNCTION 800: OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	186,358					186,358
360	Technical, Specialized and Service		3,815,063	17,139	41,389	37,462	3,911,053
370	Secretarial, Clerical and Other	75,389					75,389
390	Information Technology						0
	Total Salaries	261,747	3,815,063	17,139	41,389	37,462	4,172,800
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>							
5-6XX	SERVICES	41,198	604,867	2,635	2,212	2,860	653,772
<b>510 Professional, Technical and Specialized</b>							
520	Communications	12,625	50,704			55,934	106,638
530	Utility Services		20,488		7,652		40,766
540	Travel and Meetings	947	1,397,827		85,130		1,482,957
580	Insurance and Bond Premiums		333				1,280
590	Maintenance and Repair Services	1,609	72,476	11,427	4,549	59,593	88,452
610	Rentals	537	413,490	385,732	45,912	12,300	906,336
620	Taxes		31,241		171,986	5,988	209,215
630	Advertising						0
640	Dues and Fees	1,910					1,910
650	Professional and Staff Development	4,231	5,683				9,914
680	Information Technology Services		416				416
	Total Services	21,859	1,992,658	397,159	315,229	133,815	2,860,720
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies	7,092	317,983	7,511	8,842	3,287	344,715
740	Curricular and Media Materials						0
760	Minor Equipment	7,900	18,658		971		27,529
770	Inventory Adjustment						0
780	Information Technology Equipment	4,307					4,307
	Total Supplies, Materials and Minor Equipment	19,299	336,641	7,511	9,813	3,287	376,551
<b>TOTALS</b>		<b>344,103</b>	<b>6,749,229</b>	<b>424,444</b>	<b>368,643</b>	<b>177,424</b>	<b>8,063,843</b>



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

For the Year Ended June 30, 2005

**TRANSFERS TO CAPITAL FUND**

Category "D" School Buildings	-	
Environmental Assistance Program Support	-	
Air and Water Quality Support	-	
Technology Education Equipment Replacement Support	-	
Technical Vocational Initiative - Equipment Upgrade Support	-	
Bus Reserve	65,700	
Bus Purchases	144,269	
Other: <u>JCL lease - energy management</u>	296,715	
<u>Board Office debenture</u>	137,006	
Computer lease	42,004	
<u>Capital shortfall</u>	17,185	
		<u>702,879</u>

**LESS: TRANSFERS FROM CAPITAL FUND**

		0
		<u>0</u>

**NET TRANSFERS TO (FROM) CAPITAL FUND** 702,879

**CAPITAL FUND - STATEMENT OF FINANCIAL POSITION**

As at June 30

	2005	2004
<b>ASSETS</b>		
Current Assets		
Cash	69,578	121,426
Short Term Investments	-	-
Due From Provincial Government	29,968	-
Due From Federal Government	-	-
Due From Other Funds	-	-
Accounts Receivable	68,041	406,873
	<u>167,587</u>	<u>528,299</u>
Capital Assets		
Land	3,854,065	3,626,278
Buildings	56,270,035	55,766,663
Equipment	5,738,928	5,701,254
Vehicles	2,298,808	2,211,573
	<u>68,161,836</u>	<u>67,305,768</u>
	<u>68,329,423</u>	<u>67,834,067</u>
<b>LIABILITIES, RESERVE AND EQUITY</b>		
Current Liabilities		
Overdrafts	-	-
Short Term Financing	-	-
Accounts Payable	402,980	117,955
Accrued Liabilities	-	-
Due To Provincial Government	-	-
Due To Federal Government	-	-
Due To Other Funds	91,849	771,071
	<u>494,829</u>	<u>889,026</u>
Debenture Debt	18,756,457	19,557,383
Other Long Term Debt	1,255,252	1,442,031
Total Liabilities	<u>20,506,538</u>	<u>21,888,440</u>
Reserve Accounts	654,951	589,251
Equity	<u>47,167,934</u>	<u>45,356,376</u>
	<u>68,329,423</u>	<u>67,834,067</u>

**CAPITAL ASSETS**  
For the Year Ended June 30

Schools	TOTAL ASSETS at June 30, 2004	ADDITIONS	DISPOSALS AT ORIGINAL COST	TOTAL ASSETS at June 30, 2005	PROCEEDS FROM SALES
Land	3,626,278	1,582,804	1,355,017	3,854,065	1,765,763 (1)
Buildings	53,682,479	509,609	6,237	54,185,851	(1)
Equipment	4,592,352			4,592,352	
<b>Administrative Facilities</b>					
Land	0			0	
Buildings	1,452,557			1,452,557	
Equipment	863,571	37,674		901,245	
<b>Residences and Dormitories</b>					
Land	0			0	
Buildings	0			0	
Equipment	0			0	
<b>Garages, Repair Shops and Warehouses</b>					
Land	0			0	
Buildings	631,627			631,627	
Equipment	245,331			245,331	
<b>Vehicles</b>					
School Buses	2,092,238	115,133	27,898	2,179,473	
Other Vehicles	119,335			119,335	
<b>TOTALS</b>	<b>67,305,768</b>	<b>2,245,220</b>	<b>1,389,152</b>	<b>68,161,836</b>	<b>1,765,763</b>

Note (1): Gross proceeds on sale of Land and School building(s) 1,765,763  
 Less transfers to Province of Manitoba  
 Net proceeds 1,765,763

**CAPITAL FUND - RESERVE ACCOUNTS**

For the Year Ended June 30, 2005

	BUSES	OTHER	TOTAL
OPENING BALANCE	300,226	289,025	589,251
Adjustments			
Transfers from Operating Fund	65,700	-	65,700
Other:	-	-	0
			0
			0
			0
			0
			0
			0
			0
CLOSING BALANCE	<u>365,926</u>	<u>289,025</u>	<u>654,951</u>

**CAPITAL FUND - EQUITY**

For the Year Ended June 30, 2005

OPENING BALANCE		45,356,376
Adjustments for prior year		<u>-</u>
ADDITIONS:		
Contributed by Provincial Government	2,899,064	
Contributed by Federal Government	-	
Investment Income	2,076	
Gifts or Donations	-	
Transfers from Operating Fund	702,879	
Transfers from Reserve	-	
Other: Residential lot sales	1,768,794	
Other	<u>6,547</u>	<u>5,379,360</u>
DEDUCTIONS:		
Debenture Debt Interest	1,653,944	
Disposals at Original Cost	1,389,152	
Transfers to Operating Fund	-	
Transfers to Reserve	65,700	
Other: Loan and lease interest	113,346	
PSFB AR - Re West K. High	<u>345,660</u>	<u>3,567,802</u>
CLOSING BALANCE		<u>47,167,934</u>

**CAPITAL FUND - CAPITAL FINANCING**

For the Year Ended June 30, 2005

**FINANCES ACQUIRED**

Current Assets as at June 30, 2004		528,299
Provincial Government		
Capital Projects	-	
Debt Servicing - Interest	1,590,684	
- Principal	1,308,380	
Other Department of Education, Training and Youth	-	
Other Provincial Government Departments	-	2,899,064
Federal Government		
Indian Affairs		
Other Federal:	-	
	-	0
Investment Income		(26,471)
Insurance Proceeds		-
Gifts or Donations		-
Other:		
PSFB AR - Re West K. High	(345,660)	(345,660)
Proceeds from the sale of Capital Assets		1,765,763
Transfers from Operating Fund		702,879
Long Term Debt		
Debentures	581,200	
Other	-	581,200
Current Liabilities as at June 30, 2005		494,829
<b>TOTAL FINANCES ACQUIRED</b>		<b>6,599,903</b>

**FINANCES APPLIED**

Current Liabilities as at June 30, 2004		889,026
Additions to Capital Assets		2,245,220
Debt Services		
Debenture Debt Interest	1,653,944	
Debenture Debt Principal	1,382,126	
Other Long Term Debt	262,000	3,298,070
Transfers to Operating Fund		-
Current Assets as at June 30, 2005		167,587
<b>TOTAL FINANCES APPLIED</b>		<b>6,599,903</b>

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

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2004
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	4,468.5
Francais - Single Track	-
French Immersion - Single Track	205.5
Dual Track	
- English Language	2,769.5
- Francais	-
- French Immersion	773.5
- Other Bilingual	155.0
Senior Years Technology Education	<u>116.0</u>
<b>TOTAL REGULAR INSTRUCTION</b>	<b>8,488.0</b>
<b>EXCEPTIONAL : Special Needs Classes</b>	<u>40.0</u>
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - S4 STUDENTS</b>	<u><u>8,528.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS	2,844
TOTAL KILOMETERS - LOG BOOK	568,367
TOTAL KILOMETERS - BUS ROUTES	481,270
LOADED KILOMETERS	367,460

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

September 30, 2004

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	39.50	2.30		1.50	7.20	1.50	1.25	2.75	56.00
330	Instructional - Teaching	457.95	34.70		6.00		23.60			522.25
350	Instructional - Other	58.18	124.60		6.07		17.40			206.25
360	Technical, Specialized And Service									
370	Secretarial, Clerical And Other	37.21	2.00		0.50	12.50	1.00	28.56	88.25	116.81
380	Clinician		13.50					1.00	2.00	56.21
390	Information Technology	3.00								13.50
	<b>TOTALS (excluding Trustees)</b>	<b>595.84</b>	<b>177.10</b>	<b>0.00</b>	<b>14.07</b>	<b>20.70</b>	<b>43.50</b>	<b>30.81</b>	<b>93.00</b>	<b>975.02</b>

310 TRUSTEES		9
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**CALCULATION OF ADMINISTRATION COSTS  
AS A PERCENTAGE OF TOTAL EXPENDITURES**

**Administration Costs**

Divisional Administration, Function 500	2,218,368
Curriculum Consulting & Development Administration, Program 605	79,906
Transportation Administration, Program 710	181,063
Operations & Maintenance Administration, Program 810	<u>344,103</u>
Sub-total	2,823,440
Less: Liability Insurance	63,458
Administration portion of self-funded expenditures (see below)	<u>0 *</u>
	<u><u>2,759,982 (A)</u></u>

**Expenditure Base**

Total Operating Expenditures	68,573,702
Plus: Transfers to Capital	702,879
Less: Adult Learning Centres, Function 300	<u>37,549</u>
	<u><u>69,239,032 (B)</u></u>

**Percentage (A) / (B)**

4.0%

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

**International Student Programs**

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

**Self-Administered Pension Plans**

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

(1) Incremental costs of the program.

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



**CALCULATION OF ALLOWABLE EXPENDITURES**

FUNCTION / PROGRAM	TOTAL EXPENDITURES	ADJUSTMENTS TO EXPENDITURES	REDUCTIONS TO EXPENDITURES					ALLOWABLE EXPENDITURES
			CATEGORICAL AND BASE SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES TUITION, TRANSFER AND RESIDUAL FEES	OTHER	
100 Regular Instruction	41,511,283	0	2,471,243	143,526	0	1,067,854	8,950	37,819,710
200 Exceptional (1)	8,773,502	0	3,523,127		198,665	1,067,854	0	5,051,710
300 Adult Learning Centres	37,549	0			40,000		0	(2,451)
400 Community Education and Services	816,947	0			261,612	26,975	2,645	525,715
500 Administration	2,218,368	42,004	0		0		0	2,260,372
600 Instructional & Pupil Support Services								
605 Curriculum Consulting Administration	79,906	0	0		0		0	79,906
610 Curriculum Consulting	121,351	0	0		0		0	121,351
620 Educational Media	1,315,866	0	0		0		0	1,315,866
630 Professional and Staff Development	584,121	0	0		0		0	584,121
640 Counselling and Guidance	1,500,656	0	0		0		0	1,500,656
600 Health/Food Services and Other	173,959	0	19,494		0	27,794	0	126,731
700 Transportation of Pupils	2,138,089	0	0		0		0	2,138,089
800 Operations and Maintenance	8,063,843	296,715	0		0		0	8,360,558
900 Fiscal	1,238,262				181,414			264,897
SUBTOTAL (ALLOCATED)								
UNALLOCATED REVENUE/FUNDING								
TOTAL	68,573,702	338,719	6,013,864	324,940	5,221,839	1,122,563	24,317,211	52,260,106

(1) To determine Allowable Expenditures for Level 1.

**CALCULATION OF ALLOWABLE EXPENDITURES (refer to "Allow Guide")**

ADJUSTMENTS TO EXPENDITURES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	296,715
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
Lease costs paid to other School Divisions (deduct)	800	
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Other Capitalized Equipment and Vehicles (2) (please specify item and Function/Program)		
AS400 lease	500	42,004
<b>Total Adjustments to Expenditures</b>		<b>338,719</b>

(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:	Amount
School Buildings Support: "D" Projects	163,240
Technology Education Equipment & Technical Vocational Initiative	86,469
Environmental Assistance Program	18,174
Air and Water Quality Program	0
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	57,057
Sub-total	324,940
LESS: Transfers to Capital related to above (except "D")	0
<b>Amount carried forward to Allowable Expenditures</b>	<b>324,940</b>

**CATEGORICAL AND BASE SUPPORT TO BE ALLOCATED:**

	ELIGIBLE SUPPORT	Amount
Curricular Materials		395,972
Information Technology		387,712
Special Needs: Coordinator/Clinician		
(A) Maximum Support	590,966	
(B) Eligible Expenditures	1,111,495	
(C) Less related revenues		
(D) Allowable Expenditures (B) - (C)	1,111,495	
Eligible Support (lesser of A or D)		590,966
Special Needs: Level II and III		2,932,131
Technology (Vocational) Education		328,406
English as a Second Language		192,669
Aboriginal Academic Achievement		212,976
Heritage Language		19,494
French Language		260,821
Students at Risk		324,664
Small Schools		
(A) Maximum Support		
(B) Program Expenditures		0
Eligible Support (lesser of A or B)		0
Early Behaviour Intervention		91,883
Early Childhood Development		30,525
Early Identification		3,167
Early Literacy Intervention		249,750
Early Numeracy		42,728
Programme d'accueil		0
<b>Total amount to be allocated on page 23 (Allowable Expenditures)</b>		<b>6,013,864</b>

**CALCULATION OF ALLOWABLE SECTION "D" EXPENDITURES:**

Program 859 School Building Repairs & Replacements	424,444
PLUS: Capitalized Section "D" Expenditures (net)	0
GIROUDS	0
LESS: Air and Water Quality Support less transfers	18,174
E.A.P. Support less transfers	0
Related revenue other than "D" Support	
Allowable Section "D" Expenditures	406,270
< OR >	
Expenditures to be used for calculating "D" Grant if different from above (cannot be more than amount on line C)	(D)
Refer to page 2 of the Allowable Expenditures Guide when completing this section.	

**CALCULATION OF ALLOWABLE EXPENDITURES**

APPENDIX B

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

	Allocated	Unallocated	Total
Other Department of Education, Training & Youth			0
General Support Grant		1,102,724	1,102,724
Education Property Tax Credit		3,618,838	3,618,838
All other	229,818		229,818
Other Provincial Government Departments	270,459		270,459
<b>Total Revenue</b>	<b>500,277</b>	<b>4,721,562</b>	<b>5,221,839</b>

**NON-PROVINCIAL SOURCES:**

	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	18,540		18,540
Municipal Government			
Net Special Requirement		23,733,784	23,733,784
Other	0		0
Other School Divisions			
Transfer Fees	827,453		827,453
Residual Fees	19,581		19,581
All other	0		0
First Nations			
Tuition Fees	173,524		173,524
All other	0		0
Private Organizations and Individuals			
Tuition Fees	102,005		102,005
Ancillary Services	503,845		503,845
Other Sources			
Interest		57,506	57,506
Donations	0		0
Other	3,556		3,556
<b>Total Revenue</b>	<b>1,648,504</b>	<b>23,791,270</b>	<b>25,439,774</b>

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENDITURES ON PAGE 22 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.

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TOTAL FEES   
 (to agree with total tuition, transfer and residual fees on page 23)

TOTAL OTHER REVENUE   
 (to agree with total other revenue on page 23)



**SENIOR STAFF ALLOCATION (UNAUDITED)**

Appendix 2

Enter percentages as whole numbers	Position:	Position:	Position:	Position:	Position:	Position:
	Assist. Super.	Assist. Super.				
	%	%	%	%	%	%
100 Regular Instruction						
200 Exceptional	50.00%					
300 Adult Learning Centres						
500 Administration	50.00%	50.00%				
600 Instructional and Pupil Support Services		50.00%				
700 Transportation of Pupils						
800 Operations and Maintenance						
<b>TOTAL (must add to 100%)</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

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 8.1 of the FRAME Manual.