Auditors' Report and Financial Statements

SEVEN OAKS SCHOOL DIVISION

Year ended June 30, 2005

TABLE OF CONTENTS
2004/2005 FRAME FINANCIAL STATEMENTS

2004/2005 FRAME FINANCIAL STATEMENTS	
	PAGE
AUDITOR'S REPORT	
AUDITOR'S SUPPLEMENTARY REPORT	
NOTES TO THE FINANCIAL STATEMENTS	
OPERATING FUND	
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF REVENUES, EXPENDITURES AND ACCUMULATED SURPLUS	2
REVENUE DETAIL: PROVINCE OF MANITOBA	3 - 4
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	5
EXPENDITURES BY FUNCTION AND BY OBJECT	6
EXPENDITURE DETAIL	
- Function 100: Regular Instruction	7
- Function 200: Exceptional	8
- Function 300: Adult Learning Centres	9
- Function 400: Community Education and Services	10
- Function 500: Divisional Administration	11
- Function 600: Instructional and Pupil Support Services	12
- Function 700: Transportation of Pupils	13
~ Function 800: Operations and Maintenance	14
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	15
CAPITAL FUND	
STATEMENT OF FINANCIAL POSITION	16
CAPITAL ASSETS	17
EQUITY AND RESERVE ACCOUNTS	18
CAPITAL FINANCING	19
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (unaudited)	20
FULL TIME EQUIVALENT PERSONNEL (unaudited)	21
CALCULATION OF ADMINISTRATION COSTS	22
CALCULATION OF ALLOWABLE EXPENDITURES (audited)	23 - 25



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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.



Page 2

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.

Chartered Accountants

KPUG UP

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.

Chairperson of the Board

November 21/2005



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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.



Page 2

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.

Chartered Accountants

KPM6 LLP

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

Chairperson of the Board

Movember 2// 2005

SEVEN OAKS SCHOOL DIVISION

Notes to Financial Statements

Year ended June 30, 2005

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:

- 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;
- 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) Depenture 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

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 incoloperating 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 of than those debenture servicing costs, which relate to the Board Office debenture grant amount is recognized as revenue in the capital fund.

(i) School funds:

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

(k) Use of estimates:

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

2. Debenture debt:

Total installments to maturity on the Division's debenture debt at June 30, 2005 exc School Board Office debenture debt, amount to \$28,559,913 of which \$10,311,411 r the interest component. In the year ending June 30, 2006, installments totaling \$2,88 due which includes interest of \$1,499,089.

in 1990, the Division issued a \$1,100,000 debenture in order to finance the new schoffice. Total installments to maturity on this debenture amount to \$685,028 of which represents interest. In the year ending June 30, 2006, installments totaling \$137,00 which includes interest of \$55,240.

3. Commitments:

- (a) During the year ended June 30, 2005 the Minister of Education, Citizenship announced that a new high school would be built in the Seven Oaks School D facilitate this, the Division entered into an agreement to acquire approximately 1 land at a cost of \$50,000 per acre and placed a \$50,000 deposit on the land. Title has not been transferred to the Division as at June 30, 2005. During the year thalso received permission from the Public School Finance Board to proceed with a planning of the new high school.
- (b) During the year ended June 30, 2005 the Division entered into a Design-Bid-Buil with a firm to provide architect services in relation to the construction of a new h in the Seven Oaks School Division. The architect costs will be based on 7% of cc 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 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 reliand 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 incorporate 2001 to take over the capital and administration of the Seven Oaks Scholarsi "Board"). The Board had previously been established to assist students the education beyond the high school level. Certain trustees of the Division sit on the Board.

During fiscal 2005, the Division provided a grant to the Foundation in the amor (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 ower 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 for workmanship of city infrastructure services for a period of one year for undergro works under the Cambrian contract. The School Division's guarantees are supported 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 guarantees.

7. Trust funds:

The Division holds funds in trust for the following organizations:

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

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 ϵ grants and fundraising activities. The Division provides banking, payroll and acceptions at no charge.

	and
8.	

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

¹ In June 30, 2004 Swinford Park Subdivision Phase I and Phase II Ian disclosed net of deposits received on lot proceeds in fiscal 2004 in the amou and \$51,197 respectively. As such the Phase I and Phase II additions have the fiscal 2005 by these same amounts in order that the Phase I and Phase appropriately stated in the amount of \$1,355,017 for Phase I, prior to disposit 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 co. The land was intended to be the site of a new high school that would replace th Kildonan Collegiate. Upon receiving direction from the Public School Fin renovate, rather than replace, the West Kildonan Collegiate, the Division retains the land for a future K-5 school. The balance of the land was developed Development Agreement with the City of Winnipeg and 71 lots were developed of \$1,355,017 and \$458,287, regarding Swinford Park Subdivision Phase I respectively, were incurred to June 30, 2005. The portion of the land acquisitio costs allocated to the future K-5 school site amounted to \$777,553 to June 30, 20

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

9. Residential lot sales:

The Division entered into three Lot Sale Agreements to sell a total of 71 reside Swinford Park Subdivision, for \$2,488,735 plus \$14,200 in transfer fees, to two fir

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

Subsequent to June 30, 2005 the Division completed development of Phase II c Park Subdivision and sold an additional 20 lots for total proceeds of \$714,141. 2005 the Division received \$114,732 in deposits related to Phase II lot sales t recorded as deferred revenue in the capital fund's account payables. Costs in 30, 2005 on Phase II lots of \$458,287 are recorded in land (note 8). The Phase and lot costs will be reflected in capital fund equity.

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

10. Expense classification:

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

OPERATING FUND - STATEMENT OF FINANCIAL POSITION

As at June 30

	2005	2004
ASSETS		
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
	14,469,654	18,417,226
LIABILITIES		
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		
	11,846,362	15,742,409
Accumulated Surplus (Deficit)	2,623,292	2,674,817

OPERATING FUND STATEMENT OF REVENUES, EXPENDITURES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2005	2005	2004
	Actual	Budget	Actual
REVENUES			
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
	69,225,056	68,612,075	67,154,760
EXPENDITURES			
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
	68,573,702	67,848,070	66,427,956
Current Year Operating Surplus (Deficit)	651,354	764,005	726,804
Less: Net Transfers to Capital Fund	702,879	764,005	737,599
Net Current Year Surplus (Deficit)	(51,525)	0	(10,795
Accumulated Surplus (Deficit) Beginning of Year	2,674,817		2,685,612
Adjustments:	-		
	- _		0
Accumulated Surplus (Deficit) End of Year	2,623,292		2,674,817

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 Special Needs	2,237,342	
Counselling and Guidance	515,703	
Professional Development	296,354	
Occupancy	3,066,525	22,992,242
Categorical Support	0,00,020	22,002,242
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	324,004	
Enrolment Change Support	67,704	
Northern Allowance	07,704	
Early Behaviour Intervention	91,883	
Early Childhood Development	30,525	
Early Identification		
Early Literacy Intervention	3,167	
Early Numeracy	249,750	£ 102 440
Equalization	42,728	6,123,442
Amalgamated School Division Guarantee		9,122,819
Adjustment for Days Closed		-
Other Program Support		•
School Buildings Support: "D" Projects	162 240	
Technology Education Equipment Replacement	163,240	
Technical Vocational Initiative - Equipment Upgrade	62,900 23,569	
Environmental Assistance Program	·	
_	18,174	
Air and Water Quality Support Other Minor Capital Support	-	
	-	
Prior Year Support	67.0E7	
Finalization of Previous Year Support Curricular Materials	57,057	
	-	
School Buildings Support: "D" Projects	-	
Vocational Equipment	•	204.040
Environmental Assistance Program	<u> </u>	324,940
	_	38,563,443

43,785,282

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

For the Year Ended June 30, 2005

Other Department of Education, Citizenship
--

TOTAL PROVINCIAL GOVERNMENT REVENUE

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: Advancing Community Schools	150,000	
WRHA	8,847	
		270,459
Funding of Schools Program (previous page)		38,563,443

OPERATING FUND - REVENUE DETAIL NON-PROVINCIAL GOVERNMENT SOURCES

For the Year Ended June 30, 2005

Transacti	an of Dunila	•	
Transportation		4.000	
-	uage Monitor	4,000	
Other:	GST	14,540	
			18,54
			10,3-
Municipal Govern	ment		
Special Req			
Less: Educa	ation Property Tax Credit (3,618,83	<u>8)</u> 23,733,764	
Other:			23,733,76
Other School Divi	nione.		
		927.452	
Transfer Fee		827,453	
Residual Fee		19,581	
Transportation	on of Pupils	-	
Other:			
			847,03
irst Nations			
Tuition Fees		173,524	
Transportation			
Other:		, -	
Other.	·	·	173,52
			170,02
rivate Organizati	ons and Individuals		
Regular Tuiti		47,296	
International			
Continuing E		26,975	
Driver Educa		27,734	
Other Tuition			
Food Service	·	_	
	Facility Pontale	147,170	
Julei,	Bus Fees	245,893	
		103,187	
	Parking Conferance Fees	3,925	
		1,025	
	Language Exam	1,025 2,645	605,85
	EDGE Registration Fees		005,85
ther Sources			
Interest		57,506	
Donations			
Other:	Scrap Sales	3,556	
	· 		
			61,06
			61,06

Seven Oaks School Division

OPERATING FUND - EXPENDITURES BY FUNCTION AND BY OBJECT For the Year Ended June 30

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

OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 100 For the Year Ended June 30, 2005

			rorme rear End	For the Year Ended June 30, 2005			
FUNCTION 100: REGULAR INSTRUCTION	10		SINGLE TRACK SCHOOLS	. sTC	80	06	
		20 FNGLISH	50	70 FRENCH	DITAL TRACK	SENIOR YEARS	
CODE OBJECT / PROGRAM	ADMINISTRATION	LANGUAGE	FRANCAIS	IMMERSION	SCHOOLS **	FDUCATION	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	3,303,010						3 303 010
330 Instructional - Teaching		15,301,945		724,981	12,485,202	454,751	28,966,879
350 Instructional - Other	4,692	760,503		99.849	727.161		1 592 205
360 Technical, Specialized and Service							C
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	454 751	35 285 043
4XX EMPLOYEES BENEFITS AND ALLOWANCES	363,442	953,984		55.164	789 144	21 793	2 183 527
5-6XX SERVICES						20.1.2	20.00
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			549	5 199	14 809
560 Tuition							2
570 Printing and Binding							0
590 Maintenance and Repair Services		113.163		3.658	71 076	25 824	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	2.548
680 Information Technology Services	115,404	16,051		440	25.076	262	157.233
Total Services	324,927	295,336	0	5,693	163,160	31,776	820.892
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies		423,591		16,524	334,747	28.822	803.684
740 Curricular and Media Materials		188,490		15,193	152.070	7.084	362.837
750 Minor Equipment		124,402		6.994	187.272	47.076	365.744
770 Inventory Adjustment							0
780 Information Technology Equipment	49,125	318,436		48,454	300.252	4.126	720.393
Total Supplies, Materials and Minor Equipment	49,125	1,054,919	0	87.165	974 341	87 108	2 252 658
95X-99 TRANSFERS						8	2,22,22,2
960 School Divisions		745,721		46,507	71.285	105.650	969 163
980 Organizations and Individuals							
Total Transfers	0	745,721	0	46,507	71,285	105,650	969.163
TOTALS	5.467.547	19 112 408	C	1 019 359	15 210 801	201 DZR	41 511 283
* 00% or more of consolment in one of the following indicates	1			200,000	1000	0.010	207,110,11

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

Seven Oaks School Division

OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 200 For the Year Ended June 30, 2005

25-Nov-05

CETT PROCRAM TOTAL TOTAL AND SPECIAL NEEDS STUDENTS WITH TOTAL AND SPECIAL NEEDS TOTAL NEEDS TOT	ADMINISTRATION /CO-ORDINATION /CO-OR		묽	04	000	3	
CLINICAL AND SPECIAL PROCRAM CHTED CLINICAL AND CHTED CLINICAL AND CHTED CLINICAL AND CHTED CLINICAL AND CHASSES CLASSES TOTA CLINICAL AND CLINICAL SPECIAL BACTOR CLINICAL SPECIAL SPECIAL SPECIAL BACTOR CLINICAL SPECIAL SPECI	OBJECT \ PROGRAM SALARIES Executive, Managerial and Supervisory Instructional - Teaching Instructional - Other Technical, Specialized and Service Secretarial, Clerical and Other Total Salaries Total Salaries Total Salaries Frofessional, Technical and Specialized Corrinunications Travel and Meetings Travel and Meetings Frofessional and Staff Development Information Technology Services Rentals Advertising Dues and Fees Professional and Staff Development Information Technology Services Total Salaries Supplies Advertising Dues and Fees Frofessional and Meetings Total Services Total Services Supplies Supplies Supplies Curricular and Media Materials Minor Equipment Information Technology Equipment					_	
COBIECT I PROCRAM ADMINISTRATION CITTED RELATED INREGULAR RESOURCE TOTAL SELVINES SELVINES CLASSES CLASSES TOTAL TOTAL <td>COBJECT / PROGRAM ADMINISTRATION SAL ARIES /CO-ORDINATION SAL ARIES 132,930 Executive, Managerial and Supervisory 132,930 Instructional - Teaching 80,669 Instructional - Other 80,669 Secretarial, Clerical and Other 80,669 Clinician 17,537 Information Technology 17,537 Clinician 17,537 Total Salaries 17,537 EMPLOYEES BENEFITS AND ALLOWANCES 17,537 X SERVICES 5.072 Professional, Technical and Specialized 5.072 Maintenance and Repair Services 5.072 Rentals Advertising Dues and Fees Professional and Staff Development Professional and Media Materials 5.072 Total Services 5.072 Supplies Curricular and Media Materials Minor Equipment Minor Equipment Inventory Adjustment 2,352</td> <td></td> <td>CLINICAL AND</td> <td>SPECIAL</td> <td>STUDENTS WITH SPECIAL NEEDS</td> <td>OTHER</td> <td></td>	COBJECT / PROGRAM ADMINISTRATION SAL ARIES /CO-ORDINATION SAL ARIES 132,930 Executive, Managerial and Supervisory 132,930 Instructional - Teaching 80,669 Instructional - Other 80,669 Secretarial, Clerical and Other 80,669 Clinician 17,537 Information Technology 17,537 Clinician 17,537 Total Salaries 17,537 EMPLOYEES BENEFITS AND ALLOWANCES 17,537 X SERVICES 5.072 Professional, Technical and Specialized 5.072 Maintenance and Repair Services 5.072 Rentals Advertising Dues and Fees Professional and Staff Development Professional and Media Materials 5.072 Total Services 5.072 Supplies Curricular and Media Materials Minor Equipment Minor Equipment Inventory Adjustment 2,352		CLINICAL AND	SPECIAL	STUDENTS WITH SPECIAL NEEDS	OTHER	
SALANEES CLASSES CLASSES CLASSES CLASSES CLASSES CLASSES TOTAL Poecutive, Magnetial and Supervisory 132,990 132,990 101739 612,501 3,381,500 1822,777 2,1 Petrincal Supervisory 10,789 672,501 3,381,500 1822,777 2,1 Petrincal Supervisory 10,789 815,710 815,710 4,1 1,1 4,1 Petrincal Supervisory 12,989 0 815,710 1,0 9,1 4,1 4,1 Polincian 1,00 1,0 1,1	OBJECT N PROGRAM /CO-ORDINATION SALARIES 132,930 Executive, Managerial and Supervisory 132,930 Instructional - Teaching 80,669 Instructional - Other 80,669 Secretarial, Clerical and Other 80,669 Clinician 17,537 Information Technology 17,537 Clinician 17,537 Male Salaries 17,537 EMPLOYEES BENEFITS AND ALLOWANCES 17,537 K SERVICES 17,537 Professional, Technical and Specialized 5,072 Travel and Meetings 5,072 Pruition 17,537 Rentals Advertising Dues and Fees Professional and Staff Development Information Technology Services 5,072 Professional and Media Materials 5,072 Minor Equipment 5,072 Minor Equipment 2,352 Information Technology Equipment 2,352		RELATED	NEEDS	IN REGULAR	RESOURCE	
Managerial and Supervisory 132,990 51,073 453,582 453,582 453,582 453,582 410,789 423,582 410,789 423,582 423,58	Managerial and Supervisory Identification Specialized and Service Specialized and Service Clerical and Other Specialized and Service Clerical and Other ES BENEFITS AND ALLOWANCES ES BENEFITS AND ALLOWANCES All Technology All Technology Building Ce and Repair Services All and Staff Development I Technology Services Services AMATERIALS AND MINOR EQUIPMENT Media Materials Phenent Adjustment Agustment Agustment		SERVICES	CLASSES	CLASSES	SERVICES	TOTALS
132,930	13 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8						
80,669 81,577 2.2 80,669 81,5710 622,501 3,381,500 1,822,277 2.2 213,569 0 881,834 1,076,093 3,381,500 1,822,277 7,4 10,753 48,269 1,229 1,66,071 86,072 86,071	RENT 221		51,073				184,003
80,669 81,6710 815,710 816,710 861,834 1,076,093 3,381,500 1,822,277 7,4 815,710 816,071 82,822 825 1,229 1,239 1,	RENT 221		13,262	453,592		1,822,277	2,289,131
80,669 81,834 1,076,093 3,381,500 1,822,277 7,4 213,599 0 981,834 1,076,093 3,381,500 1,822,277 7,4 17,537 70,489 1,127,823 5,44,587 86,801 82 5,072 5,072 6,375 6,375 6,520 42 FENT 5,072 0 37,268 54,913 166,113 0 7 FENT 5,072 0 37,268 54,913 1,282 1,168 1 11,061 0 6,7875 1,988,171 8,775 8,760 4,087,562 1,988,121 8,7	RENT 221		101,789	622,501	3,381,500		4,105,790
80 669 815,710 815,710 74 81 1,076,093 3,381,500 1,822,277 74 17,537 70,489 1,213,699 166,071 85,801 86,801	RENT REENT						0
17,537 0 981,834 1,076,093 3,381,500 1,822,277 7,44 1,076,093 1,229 1,537 1,229 1,537 1,229 1,537 1,229 1,239	AENT AENT						80,669
FINT 2,13,539 6,1075 6,1088,121 8,1075 6,1075 6,1075 6,1075 6,1075 6,1088,121 8,1075 6,1075	AENT AENT		815,710				815,710
1,537 1,638 1,076,093 3,381,500 1,822,277 7,448 1,076,093 1,428 1,21	AENT AENT						0
17,537 70,489 121,829 166,071 86,801 86 166,071 86,801 86 166,071 86 166,071 86 166,071 86 166,071 86,80	VEENT VEENT		981,834	1,076,093	3,381,500	1,822,277	7,475,303
FINIT E,072	AENT AE		70,489	121,823	544,587	96,801	851,237
COUIPMENT 5,072 6,375 48,269 166,071 2,0362 1,229 1,148	QUIPMENT						
5,072 6,375 6,375 653 6,375 6,375 653 CQUIPMENT 4,090 4,090 CQUIPMENT 5,072 0 37,268 54,913 166,113 0 2 CQUIPMENT 5,072 0 37,268 54,913 166,113 0 2 CQUIPMENT 6,410 20,634 4,039 170 CQUIPMENT 6,352 1,252 1,168 CQUIPMENT 12,481 32,726 1,168 CQUIPMENT 11,061 0 6,320 1,168 CQUIPMENT 11,061 0 1,114 CQUIPMENT 1,111,499 1,33	QUIPMENT		19,755	48,269	166,071		234,095
Pair Services Formation	pair Services ff Development gg Services ALS AND MINOR EQUIPMENT Materials t		5,825	1,229			7,054
pair Services 4,090 4,090 4,090 7 ff Development and Minor Equipment at a state lasts and Minor Equipment at a state last and Minor Equipment at a state la	pair Services If Development agy Services ALS AND MINOR EQUIPMENT I Materials t		6,375	653			12,100
ding ding 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 4,080 7	d Repair Services d Staff Development hnology Services ss TERIALS AND MINOR EQUIPMENT Wedia Materials nt trnent chology Equipment						0
d Staff Development 4,090 <td>nd Repair Services d Staff Development hnology Services ss TERIALS AND MINOR EQUIPMENT Wedia Materials nt trnent chnology Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td>	nd Repair Services d Staff Development hnology Services ss TERIALS AND MINOR EQUIPMENT Wedia Materials nt trnent chnology Equipment						0
d Staff Development thrology Services 5,313 672 42 42 sest Annology Services 5,072 0 37,268 54,913 166,113 0 2 TERIALS AND MINOR EQUIPMENT 6,410 20,634 4,039 170 998 Media Materials 12,481 32,725 12,552 12,552 12,652 12,652 11,168 1 shoology Equipment 2,352 0 2,437 6,320 1,168 1 shoology Equipment 2,352 0 2,1908 73,870 5,362 1,168 1 sharerials and Minor Equipment 2,352 0 2,1908 73,870 5,362 1,168 1 sharerials and Minor Equipment 2,352 0 2,1908 73,870 6,320 6,787 6,732 1,168 1 sharerials and Minor Equipment 2,352 0 2,1908 73,870 6,320 1,1168 1 sharerials and Minor Equipment 2,352 0 0 <	d Staff Development Anology Services SS TERIALS AND MINOR EQUIPMENT Wedia Materials It from the the state of			4,090			4,090
Asiant Development find Individuals and Minor Equipment 2,385	d Staff Development Anology Services SS TERIALS AND MINOR EQUIPMENT Wedia Materials It from the the state of						0
d Staff Development characters binding Services	d Staff Development Annology Services SERIALS AND MINOR EQUIPMENT Wedia Materials It from the the services of						0
REQUIPMENT 5,313 672 42	R EQUIPMENT						0
5,072 0 37,268 54,913 166,113 0 2 2,352 6,410 20,634 4,039 170 0 2 2,352 12,481 32,725 1,252 998 1 2,352 2,437 6,320 1,252 1,168 1 2,352 0 21,908 73,870 5,362 1,168 1 0 0 11,061 67,875 67,875 67,875 8,7 0 0 1,111,061 0 67,875 1,988,121 8,7			5,313	672			6,027
5,072 0 37,268 54,913 166,113 0 2 6,410 20,634 4,039 170 71 998 170 71 998 170 71 998 170 71 998 170 71 998 170 71 998 170 71 998 170 71 71 998 170 71 998 170 71							0
2,352 2,437 6,410 20,634 4,039 170 2,352 12,481 32,725 1,252 998 2,352 2,437 6,320 1,168 1,168 2,352 0 21,908 73,870 5,362 1,168 0 0 11,061 67,875 0 0 11,1061 0 67,875 238,560 0 1,111,499 1,337,760 4,097,562 1,988,121 8,7		0	37,268	54,913		0	263,366
nent 2,352 0 11,061 5,362 14,191 71 998 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1,168 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 d Minor Equipment 0 0 11,061 0 67,875 1	nent						
nent 2,352 2,437 6,320 7,252 998 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 d Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 a Minor Equipment 0 0 11,061 67,875 1 67,875 a Minor Equipment 0 1,111,499 1,337,760 4,097,562 1,988,121 8,7	nent		6,410	20,634			31,253
gy Equipment 2,352 1,252 1,252 1,252 1,252 1,252 1,252 1,252 1,252 1,252 1,252 1,252 1,168	gy Equipment		280	14,191			15,840
gy Equipment 2,352 2,437 6,320 1,168	gy Equipment		12,481	32,725			46,458
2,352 2,437 6,320 1,168 1 nor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 nor Equipment 2,352 0 11,061 5,362 1,168 1 nor Equipment 0 0 11,061 0 67,875 0 nor Equipment 0 1,111,499 1,337,760 4,097,562 1,988,121 8,7							0
Autherials and Minor Equipment 2,352 0 21,908 73,870 5,362 1,168 1 Individuals 11,061 67,875 67,875 A Individuals 0 11,1061 0 67,875 238,560 0 1,111,499 1,337,760 4,097,562 1,988,121 8,7			2,437	6,320			11,109
Individuals 11,061 11,061 57,875 A Individuals 0 0 11,061 0 67,875 238,560 0 1,111,499 1,337,760 4,097,562 1,988,121 8,3	, Materials and Minor Equipment		21,908	73,870		1,168	104,660
d Individuals 67,875 67,875 786,0 0 1,111,499 1,337,760 4,097,562 1,988,121 8,7							
d Individuals 67,875 67,875 75,875 75,875 75,875 75,875 75,875 8,775 75,875 8,775 75,875 8,775 75,875 8,775	960 School Divisions			11,061			11,061
ansfers 0 0 0 11,061 0 67,875 and 0 1,337,760 4,097,562 1,988,121 8,7	980 Organizations and Individuals					67,875	67,875
238.560 0 1,111,499 1,337,760 4,097,562 1,988,121			0	11,061		67,875	78,936
	TOTALS 238,560		1,111,499	1,337,760	4,097,562	1,988,121	8,773,502

Seven Oaks School Division

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

35,000 2.549 35,000 TOTALS 0 INSTRUCTION 35,000 2,549 0 o 37,549 35,000 ADMINISTRATION AND OTHER 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT FUNCTION 300: ADULT LEARNING CENTRES Total Supplies, Materials and Minor Equipment Total Salaries

4XX EMPLOYEES BENEFITS AND ALLOWANCES 510 Professional, Technical and Specialized 320 Executive, Managerial and Supervisory 650 Professional and Staff Development 360 Technical, Specialized and Service 780 Information Technology Equipment 590 Maintenance and Repair Services 680 Information Technology Services 580 Insurance and Bond Premiums 740 Curricular and Media Materials 370 Secretarial, Clerical and Other 980 Organizations and Individuals OBJECT / PROGRAM 330 Instructional - Teaching 390 Information Technology 770 Inventory Adjustment 540 Travel and Meetings 350 Instructional - Other 570 Printing and Binding 999 Recharge Total Transfers Total Services 520 Communications 760 Minor Equipment 960 School Divisions 95X-99 TRANSFERS 640 Dues and Fees 530 Utility Services 5-6XX SERVICES 3XX SALARIES 630 Advertising TOTALS 710 Supplies 610 Rentals 560 Tuition 620 Taxes CODE

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

Seven Oaks School Division

FUNCTION 400: COMMUNITY EDUCATION	10	20	30	40	
AND SERVICES	CONTINUING	ENGLISH AS A SECOND	COMMUNITY SERVICES AND	PRE-KINDERGARTEN	
CODE OBJECT / PROGRAM	EDUCATION	LANGUAGE	RECREATION	EDUCATION	TOTALS
3XX SALARIES					
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
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,806		7,617	46,073	56,496
5-6XX SERVICES					
510 Professional, Technical and Specialized			6,218	1,442	7,660
520 Communications	317		579		896
540 Travel and Meetings				1,346	1,346
560 Tuition					0
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
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
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
960 School Divisions					0
980 Organizations and Individuals					0
Total Transfers	0	0	0	0	0
TOTALS	84,644	0	79,150	653,153	816,947

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OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 500 For the Year Ended June 30, 2005

Seven Oaks School Division

CHACTION FOO. DIVICEDIA ADMINISTRATION	-			(
	2	07	30	00	
	BOARD OF	MANAGEMENT &	ADMINISTRATIVE	INFORMATION	
CODE OBJECT / PROGRAM	TRUSTEES	ADMINISTRATION	SERVICES	SERVICES	TOTALS
3XX SALARIES					
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
5-6XX SERVICES					
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	İ	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
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
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	968'6	11,448	7,186	1,073	29,103
Total Supplies, Materials and Minor Equipment	968'6	26,179	36,640	2,002	74,217
95X-99 TRANSFERS					
960 School Divisions					0
980 Organizations and Individuals					0
999 Recharge					0
Total Transfers	0	0	0	0	0
TOTALS	234,376	634,221	1,133,645	216,126	2,218,368

Seven Oaks School Division

OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 600 For the Year Ended June 30, 2005

25-Nov-05

FUNCTION 600: INSTRUCTIONAL AND							
CONSULTING & CURRICL DEVELOPMENT CONSULT ADMINISTRATION DEVELOP 55,000 8 75,906 10 4,000 10 71,906 10 71,906 10 71,906 10 71,000 10 71,	20	30	40	90	09	70	
OBJECT & PROGRAM ADMINISTRATION DEVELOP SALARIES Secutive. Managerial and Supervisory 55,000 8 Executive. Managerial and Supervisory 55,000 8 Instructional - Teaching 20,906 2 Instructional - Other 20,906 2 Instructional - Other 20,906 7 Instructional - Other 75,906 10 Mormation Technology 75,906 10 MPLOYEES BENEFITS AND ALLOWANCES 4,000 7 MPLOYEES BENEFITS AND ALLOWANCES 4,000 7 CSERVICES COMMUNICATIONS 10 Communications COMMUNICATIONS 10 Communications 10 10	LIBRARY / MEDIA	PROFESSIONAL AND STAFF	COUNSELLING	HEALTH SERVICES AND	Food		
Service 20,906 10 10 10 10 10 10 10	CENTRE	-		ATTENDANCE	SERVICES	OTHER	TOTALS
at and Supervisory 55,000 8 and Service 20,906 10 and Other 75,906 10 EITS AND ALLOWANCES 4,000 FITS AND ALLOWANCES 10 FITS AND ALLOWANCES 0 ALS AND MINOR EQUIPMENT 0 Materials Agy Equipment 0 ALS AND MINOR EQUIPMENT 0 All S AND MINOR EQUIPMENT 0 Agy Equipment 0		-	4				
A and Service 20,906 2 and Other 20,906 10 2 and Other 20,906 10 2 and Other 20,906 10 2 and Specialized 2 and Specialized 2 and Services 2 and MINOR EQUIPMENT 2 and	0 79.753	:					134,753
d and Service and Other gy FITS AND ALLOWANCES	4,213 137,605	239,499	1,415,198				1.876.515
ed and Service 20,906 2 and Other 75,906 10 FITS AND ALL OWANCES 4,000 cal and Specialized 6 pair Services 0 ALS AND MINOR EQUIPMENT 0 Materials 0 gy Equipment 0 attrials and Minor Equipment 0	648,584					118.604	767.188
and Other 20,906 2 99y FITS AND ALLOWANCES 4,000 Fal and Specialized 4,000 Fal and Specialized 6 Fal and Specialized 75,906 Fal and Specialized 70 Fal and Specialized 70 Fal and Specialized 70 Fal and Specialized 70 Fal and Minor Equipment 70 Fal Sand Minor Equipment 70							C
1937 75,906 10 FITS AND ALLOWANCES 4,000 10 cal and Specialized 60 10 Premiums 10 10 pair Services 0 0 ALS AND MINOR EQUIPMENT 0 0 Materials 0 0 agy Equipment 0 0 attrials and Minor Equipment 0 0	906.0						41.812
75,906 10							0
FITS AND ALLOWANCES 4,000 cal and Specialized Premiums pair Services ff Development gy Services ALS AND MINOR EQUIPMENT Materials gy Equipment	5,119 865,942	239,499	1,415,198	0	0	118.604	2.820.268
ral and Specialized Premiums pair Services ## Development gy Services ALS AND MINOR EQUIPMENT Materials gy Equipment ## Additional Autor Automent ## Additional Autor Au		14.420	73,455			4.978	219.780
Premiums Premiums Pair Services ## Development ## Development ## Services ## AND MINOR EQUIPMENT ## Materials ## Additional Augustians ## Augusti							
Premiums pair Services ## Development gy Services. ALS AND MINOR EQUIPMENT Materials gy Equipment agy Equipment ## Additional All All All All All All All All All A							0
Premiums pair Services ff Development gy Services	1,189 6,042	2,645					9,876
Premiums pair Services ff Development gy Services	5,838						5,838
DR EQUIPMENT 0	2,559						2,559
DR EQUIPMENT 0							0
DR EQUIPMENT 0	9,474						9,474
DR EQUIPMENT 0	175						175
DR EQUIPMENT 0							0
OR EQUIPMENT 0	200						200
0		327,557					327,557
0	112,049						112,049
0	7,027 130,499	330,202	0	0	0	0	467 728
hent d Minor Equipment 0			<u> </u>				
hent d Minor Equipment 0	852 4,355		25			10.290	15,522
inology Equipment	169,489		11,978				181,467
inology Equipment							19.748
s. Materials and Minor Equipment 0							11,259
	2,032 203,671	0	12.003	0	C	10.290	227 996
960 School Divisions							0
980 Organizations and Individuals						40,087	40.087
Total Transfers 0 0 0	0 0	0	0	0	0	40,087	40,087
TOTALS 79,906 121,351	1.351 1.315.866	584.121	1,500,656	0	C	173 959	3 775 859

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

Seven Oaks School Division

6,982 2,138,089 76,402 36,574 945 21,585 960'9 57,678 1,246,816 1,380,896 207,638 10.313 97.042 52,248 17,508 333,994 9 215,561 299,331 TOTALS 159,435 0 3,282 3,282 156,153 156,153 FIELD TRIPS OTHER AND 0 o 0 DORMITORIES **BOARDING OF** STUDENTS/ 8 IN LIEU OF TRANSPORTATION 18,180 0 0 18,180 18,180 ALLOWANCES 36,574 13,645 960'9 (156, 153)75,580 (156, 153)1,779,411 186,784 5,588 181,978 296,749 319,986 1,246,816 1,246,816 50,320 271 17,141 REGULAR 20 4,725 1,928 945 3,863 2,582 6,982 0 76,402 999 ADMINISTRATION 57,678 20,854 14,008 181,063 134,080 12,121 444 9 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT Total Supplies, Materials and Minor Equipment 4XX EMPLOYEES BENEFITS AND ALLOWANCES 510 Professional, Technical and Specialized FUNCTION 700: TRANSPORTATION OF PUPILS 320 Executive, Managerial and Supervisory 650 Professional and Staff Development 780 Information Technology Equipment 360 Technical, Specialized and Service 590 Maintenance and Repair Services 680 Information Technology Services 580 Insurance and Bond Premiums 740 Curricular and Media Materials 370 Secretarial, Clerical and Other 980 Organizations and Individuals OBJECT / PROGRAM 550 Transportation of Pupils 390 Information Technology 770 Inventory Adjustment 540 Travel and Meetings 350 Instructional - Other 520 Communications Total Services 760 Minor Equipment Total Transfers Total Salaries 95X-99 TRANSFERS 960 School Divisions 640 Dues and Fees 5-6XX SERVICES 630 Advertising 3XX SALARIES 999 Recharge 710 Supplies TOTALS 610 Rentals CODE

OPERATING FUND - EXPENDITURE DETAIL: FUNCTION 800 For the Year Ended June 30, 2005

Seven Oaks School Division

SCHOOL BUILDINGS	FUNCTION 800: OPERATIONS AND MAINTENANCE	10	20	50 SCHOOL	70	80	
OBJECT I PROGRAM ADMINISTRATION MAINTENANCE REPLACEMENTS BUILD SALARRES 3.815,063 17,139 17,			SCHOOL	BUILDINGS REPAIRS AND	OTHER		
Signature 186,358 3,815,063 17,139 17,		ADMINISTRATION	MAINTENANCE	REPLACEMENTS	BUILDINGS	GROUNDS	TOTALS
isory 186,358 3,815,063 17,139	3XX SALARIES				İ	•	
261,747 3,815,063 17,139	320 Executive, Managerial and Supervisory	186,358					186.358
75,389 17,139 17,139 17,139 17,139 17,139 12,625 1,397,827 1,625 1,397,827 1,609 413,490 385,732 1,910 1,910 1,910 1,927,658 1,992,658 397,159 1,992,658 397,159 1,992,658 397,159 1,992,658 397,159 1,992,658	360 Technical, Specialized and Service		3,815,063	17,139	41,389	37,462	3,911,053
COWANCES	370 Secretarial, Clerical and Other	75,389					75,389
COWANCES	390 Information Technology				Ī		0
LOWANCES 41,198 604,867 2,635 alized 50,704 50,704 12,625 20,488 1,397,827 11,427 1,609 413,490 385,732 537 31,241 at 4,231 5,683 tr 4,307	Total Salaries	261,747	3,815,063	17,139	41,389	37,462	4,172,800
alized 50,704 50,704	4XX EMPLOYEES BENEFITS AND ALLOWANCES	41,198	604,867	2,635	2,212	2,860	653,772
alized 60,704	5-6XX SERVICES						
12,625 20,488	510 Professional, Technical and Specialized		50,704			55,934	106,638
nt 4,231 1,397,827 nt 72,476 11,427 537 413,490 385,732 537 31,241 385,732 nt 4,231 5,683 NOR EQUIPMENT 7,092 317,983 7,511 t 7,900 18,658 7,511 tt 4,307 7,512 7,511 inor Equipment 19,299 336,641 7,511	520 Communications	12,625	20,488		7,652		40.765
947 333 72,476 11,427 1,609 413,490 385,732 537 31,241 385,732 nt 4,231 5,683 397,159 NOR EQUIPMENT 7,092 317,983 7,511 t 4,307 18,658 7,511 inor Equipment 19,299 336,641 7,511	530 Utility Services		1,397,827		85,130		1,482,957
TZ,476 11,427 1,609 413,490 385,732 537 31,241 385,732 nt 4,231 5,683 NOR EQUIPMENT 21,859 1,992,658 397,159 t 7,092 317,983 7,511 t 4,307 18,658 7,511 inor Equipment 19,299 336,641 7,511	540 Travel and Meetings	947	333				1,280
nt 4,231 557 31,241 385,732 nt 4,231 5,683 397,159 NOR EQUIPMENT 7,092 317,983 7,511 t 4,307 18,658 7,511 t 4,307 7,512 7,511 inor Equipment 19,299 336,641 7,511	580 Insurance and Bond Premiums		72,476	11,427	4,549		88.452
4,231 31,241 d Staff Development 4,231 5,683 TERIALS AND MINOR EQUIPMENT 7,092 317,983 7,511 In the function of the first of the folial sand Minor Equipment 19,289 336,641 7,511 St. Materials and Minor Equipment 7,000 18,658 St. Materials and Minor Equipment 7,000 18,658 St. Materials and Minor Equipment 7,511	590 Maintenance and Repair Services	1,609	413,490	385,732	45,912	59,593	906,336
d Staff Development 1,910 5,683 416 818	610 Rentals	537				12,300	12,837
d Staff Development 4,231 5,683 hnology Services 21,859 1,992,658 397,159 TERIALS AND MINOR EQUIPMENT 7,092 317,983 7,511 hnology Equipment 4,307 7,511 hnology Equipment 4,307 7,511 ss, Materials and Minor Equipment 7,511	620 Taxes		31,241		171,986	5,988	209,215
d Staff Development 4,231 5,683 416 hnology Services 21,859 1,992,658 397,159 TERIALS AND MINOR EQUIPMENT 7,092 317,983 7,511 It 7,900 18,658 11 Addia Materials 7,900 18,658 11 Annology Equipment 4,307 7,511 Annology Equipment 7,511 Annology Squipment 7,511	630 Advertising						0
Professional and Staff Development 4,231 5,683 Information Technology Services 21,859 1,992,658 397,159 Supplies 7,092 317,983 7,511 Minor Equipment 7,900 18,658 7,511 Inventory Adjustment 4,307 4,307 7,511 Total Supplies, Materials and Minor Equipment 4,307 7,511 Total Supplies, Materials and Minor Equipment 7,511 7,511	640 Dues and Fees	1,910					1,910
NOR EQUIPMENT 7,092 317,983 7,159 T,092 317,983 7,511 T,900 18,658 II 4,307 II 4,307 III 4,307 III 7,511	650 Professional and Staff Development	4,231	2,683				9,914
ALS AND MINOR EQUIPMENT 7,092 317,983 7,159 Materials 7,900 18,658 7,511 gy Equipment 4,307 7,511 terials and Minor Equipment 7,519	680 Information Technology Services		416				416
ALS AND MINOR EQUIPMENT 7,092 317,983 7,511 Materials 7,900 18,658 gy Equipment 4,307 336,641 7,511 terials and Minor Equipment 19,299 336,641 7,511	Total Services	21,859	1,992,658	397,159	315,229	133,815	2,860,720
Materials 7,092 317,983 7,511 gy Equipment terials and Minor Equipment terials and Minor Equipment 19,299 336,641 7,511	7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
Materials 7,900 18,658 gy Equipment 4,307 7,511 derials and Minor Equipment 19,299 336,641 7,511	710 Supplies	7,092	317,983	7,511	8,842	3,287	344,715
gy Equipment 4,307 336,641 7,511 Iderials and Minor Equipment 19,299 336,641 7,511	740 Curricular and Media Materials						O
gy Equipment 4,307 iterials and Minor Equipment 19,299 336,641 7,511	760 Minor Equipment	7,900	18,658		971		27.529
Information Technology Equipment 4,307 Total Supplies, Materials and Minor Equipment 19,299 336,641 7,511	770 Inventory Adjustment						0
Supplies, Materials and Minor Equipment 19,299 336,641 7,511	틸	4,307					4,307
200 011 0	Total Supplies, Materials and Minor Equipment	19,299	336,641	7,511	9,813	3,287	376,551
344, IUS 6,748, Z29 424,444	TOTALS	344,103	6,749,229	424,444	368,643	177,424	8,063,843

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: JCL lease - energy management	296,715	
Board Office debenture	137,006	
Computer lease	42,004	
Capital shortfall	17,185	
LESS: TRANSFERS FROM CAPITAL FUND		702,879
		0
NET TRANSFERS TO (FROM) CAPITAL FUND		0 702,879

CAPITAL FUND - STATEMENT OF FINANCIAL POSITION

As at June 30

Short Term Investments		2005	2004
Cash 69,578 121,41	ASSETS		
Short Term Investments	Current Assets		
Due From Provincial Government 29,968 Due From Federal Government Due From Other Funds -	Cash	69,578	121,426
Due From Federal Government Due From Other Funds -	Short Term Investments	-	,
Due From Other Funds	Due From Provincial Government	29,968	
Accounts Receivable 68,041 406,8° 167,587 528,2° Capital Assets Land 3,854,065 3,626,2° Buildings 56,270,035 55,766,6° Equipment 5,738,928 5,701,2° Vehicles 2,298,808 2,211,5° 68,161,836 67,305,7° 68,329,423 67,834,0° LIABILITIES, RESERVE AND EQUITY Current Liabilities Overdrafts - Short Term Financing - Accounts Payable 402,980 117,9° Accounts Payable 402,980 117,9° Account Povincial Government - Due To Provincial Government - Due To Other Funds 91,849 771,0° Debenture Debt 18,756,457 19,557,3° Other Long Term Debt 1,255,252 1,442,0° Total Liabilities 20,506,538 21,888,4° Reserve Accounts 654,951 589,2° Equity 47,167,934 45,356,3°	Due From Federal Government		,
Capital Assets	Due From Other Funds	-	
Capital Assets 1,854,065 3,626,22 Buildings 56,270,035 55,766,66 Equipment 5,738,928 5,701,25 Vehicles 2,298,808 2,211,57 68,161,836 67,305,76 68,329,423 67,834,06 LIABILITIES, RESERVE AND EQUITY Current Liabilities Overdrafts - Short Term Financing - Accounts Payable 402,980 117,95 Accrued Liabilities - Due To Provincial Government - - Due To Provincial Government - - Due To Other Funds 91,849 771,07 Other Long Term Debt 12,255,252 1,442,03 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,26 Equity 47,167,934 45,356,37	Accounts Receivable	68,041	406,873
Land 3,854,065 3,626,21 Buildings 56,270,035 55,766,66 Equipment 5,738,928 5,701,25 Vehicles 2,298,808 2,211,51 68,161,836 67,305,76 68,329,423 67,834,06 LIABILITIES, RESERVE AND EQUITY Current Liabilities Overdrafts - Short Term Financing - Accounts Payable 402,980 117,95 Accrued Liabilities - Due To Provincial Government - - Due To Provincial Government - - Due To Other Funds 91,849 771,07 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,26 Equity 47,167,934 45,356,37		167,587	528,299
Buildings 56,270,035 55,766,66 Equipment 5,738,928 5,701,21 Vehicles 2,298,808 2,211,51 68,161,836 67,305,76 68,329,423 67,834,06 Current Liabilities 0	Capital Assets		
Equipment 5,738,928 5,701,25 Vehicles 2,298,808 2,211,5 68,161,836 67,305,76 68,329,423 67,834,06 Current Liabilities 0	Land	3,854,065	3,626,278
Vehicles 2,298,808 2,211,5 68,161,836 67,305,76 68,329,423 67,834,06 LIABILITIES, RESERVE AND EQUITY Current Liabilities Overdrafts - Short Term Financing - Accounts Payable 402,980 117,99 Accrued Liabilities - Due To Provincial Government - - Due To Federal Government - - Due To Other Funds 91,849 771,07 Obebenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,25 Equity 47,167,934 45,356,35	Buildings	56,270,035	55,766,663
Section	Equipment	5,738,928	5,701,254
LIABILITIES, RESERVE AND EQUITY Current Liabilities Overdrafts Short Term Financing Accounts Payable Accrued Liabilities Due To Provincial Government Due To Federal Government Due To Other Funds Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 Reserve Accounts 654,951 589,28 Equity 67,834,00 6	Vehicles	2,298,808	2,211,573
LIABILITIES, RESERVE AND EQUITY Current Liabilities Overdrafts - Overdrafts - - Short Term Financing - - Accounts Payable 402,980 117,98 Accrued Liabilities - - Due To Provincial Government - - Due To Federal Government - - Due To Other Funds 91,849 771,07 494,829 889,00 494,829 889,00 Debenture Debt 18,756,457 19,557,38 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,33		68,161,836	67,305,768
Current Liabilities Overdrafts - Short Term Financing - Accounts Payable 402,980 117,99 Accrued Liabilities - Due To Provincial Government - Due To Federal Government - Due To Other Funds 91,849 771,07 494,829 889,02 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,37		68,329,423	67,834,067
Short Term Financing - Accounts Payable 402,980 117,99 Accrued Liabilities - Due To Provincial Government - Due To Federal Government - Due To Other Funds 91,849 771,07 494,829 889,02 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,37			
Accounts Payable 402,980 117,95 Accrued Liabilities - - Due To Provincial Government - - Due To Federal Government - - Due To Other Funds 91,849 771,07 494,829 889,05 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,35		_	
Accrued Liabilities - Due To Provincial Government - Due To Federal Government - Due To Other Funds 91,849 771,07 494,829 889,02 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,37		402 980	117 955
Due To Provincial Government - Due To Federal Government - Due To Other Funds 91,849 771,07 494,829 889,03 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,37		-02,300	117,000
Due To Federal Government - Due To Other Funds 91,849 771,07 494,829 889,03 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,33		_	
Due To Other Funds 91,849 771,07 494,829 889,02 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,37		_	
Debenture Debt 494,829 889,03 Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,33		91.849	771.071
Debenture Debt 18,756,457 19,557,38 Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,28 Equity 47,167,934 45,356,33			889,026
Other Long Term Debt 1,255,252 1,442,03 Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,29 Equity 47,167,934 45,356,37	Debenture Debt		19,557,383
Total Liabilities 20,506,538 21,888,44 Reserve Accounts 654,951 589,25 Equity 47,167,934 45,356,37			1,442,031
Equity 45,356,37			21,888,440
Equity 45,356,37	Reserve Accounts	654,951	589,251
			45,356,376
68,329,423 67,834,06		68,329,423	67,834,067

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Seven Oaks School Division

CAPITAL ASSETS For the Year Ended June 30

	TOTAL		DISPOSALS	TOTAL	PROCEEDS
	ASSETS		AT ORIGINAL	ASSETS	FROM
	at June 30, 2004	ADDITIONS	COST	at June 30, 2005	SALES
Schools					
Land	3,626,278	1,582,804	1.355,017	3,854,065	1,765,763
Buildings	53,682,479	509,609	6,237	54,185,851	
Equipment	4,592,352			4,592,352	
Administrative Facilities					
Land	0			0	
Buildings	1,452,557			1,452,557	
Equipment	863,571	37,674		901,245	
Residences and Dormitories					
Land	0			0	
Buildings	0			0	
Equipment	0			0	
Garages, Repair Shops and Warehouses					
Land	0			0	
Buildings	631,627			631,627	
Equipment	245,331			245,331	
Vehicles					
School Buses	2,092,238	115,133	27,898	2,179,473	
Other Vehicles	119,335			119,335	
TOTALS	67,305,768	2,245,220	1,389,152	68,161,836	1,765,763

1,765,763

1,765,763

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

Net proceeds

CAPITAL FUND - RESERVE ACCOUNTS

For the Year Ended June 30, 2005

	BUSES	OTHER	TOTAL
OPENING BALANCE	300,226	289,025	589,251
Adjustments	555,225	200,020	509,231
Transfers from Operating Fund	65,700		65,700
Other:	-	_	0
			0
			0
			0
			0
			0
			0
			0
0.000.000.000			
CLOSING BALANCE	365,926	289,025	654,951
CARITAL	5111D 5011TV		
	FUND - EQUITY		
For the Year	Ended June 30, 2005		
OPENING BALANCE			45,356,376
Adjustments for prior year			
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	-	6,547	5,379,360
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	-	345,660	3,567,802
CLOSING BALANCE			47,167,934

TOTAL FINANCES APPLIED

6,599,903

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
TOTAL FINANCES ACQUIRED	=	6,599,903
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

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment
	5	September 30, 2004
REGULAR INSTRUCTION		
English Language - Single Track		4,468.8
Français - Single Track		-
French Immersion - Single Track		205.5
Dual Track		
- English Language	2,769.5	
- Français	-	
- French Immersion	773.5	
- Other Bilingual	155.0	3,698.0
Senior Years Technology Education		116.0
TOTAL REGULAR INSTRUCTION		8,488.0
EXCEPTIONAL: Special Needs Classes		40.0
TOTAL NUMBER OF FULL TIME EQUIVALENT	K - S4 STUDENTS	8,528.0

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	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	FUNCTION	
	100	200	300	400	500	600	700	800	TOTALS
320 Executive, Managerial, & Supervisory	39.50	2.30		1.50	7.20	1.50	1.25	2.75	96.00
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							28.56	88.25	116.81
370 Secretarial, Clerical And Other	37.21	2.00		0.50	12.50	1.00	1.00	2.00	56.21
380 Clinician		13.50							13.50
390 Information Technology	3.00				1.00				4.00
TOTALS (excluding Trustees)	595.84	177.10	00.00	14.07	20.70	43.50	30.81	93.00	975.02

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STEES
310 TRUSTEE

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	344,103	_
Sub-total	2,823,440	
Less: Liability Insurance	63,458	
Administration portion of self-funded expenditures (see below)		*
	2,759,982	(A)
Expenditure Base		
Total Operating Expenditures	68,573,702	
Plus: Transfers to Capital	702,879	
Less: Adult Learning Centres, Function 300	37,549	_
	69,239,032	(B)
		-
Percentage (A) / (B)	4.0%	<u>.</u>
Solf Funded Expanditures (fully offeet by incremental revenues):		
Self-Funded Expenditures (fully offset by incremental revenues):		
International Student Programs		
Expenditures (†)		
Instructional	-	
Administration (deducted above)	-	*
Other:	-	
	-	
	0	
Associated Revenue (2)		
D. W. A. A. C.		
Self-Administered Pension Plans		
Expenditures (1)		
Administration (deducted above)	-	•
Other:	-	
· <u></u>	•	
	0	•
Associated Revenue (2)		
(1) Incompated parts of the program		
(1) Incremental costs of the program.(2) Tuition fees from international students or the pension plan administration fee.		
22		
44		

CALCULATION OF ALLOWABLE EXPENDITURES

				REDUCTIONS TO		EXPENDITURES		
					OTHER	NON-PROVINCIAL SOURCES	AL SOURCES	
		ADJUSTMENTS	CATEGORICAL	OTHER	PROVINCIAL	TUITION,		
		70	AND BASE	PROGRAM	GOVERNMENT	TRANSFER AND		
FUNCTION / PROGRAM	TOTAL	EXPENDITURES	SUPPORT	SUPPORT	REVENUE	RESIDUAL FEES	OTHER	ALLOWABLE
	EXPENDITURES	አ አ አ	<<<<< (from Appendix A) >>>>>	v V V	^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^ ^	<< << (from Appendix B) >>>>>		EXPENDITURES
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		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							100	
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	27,734	0	126,731
700 Transportation of Pupils	2,138,089	0	0		0		249,449	1,888,640
800 Operations and Maintenance	8,063,843	296,715		181,414	0		264,897	7,914,247
900 Fiscal	1,238,262							
SUBTOTAL (ALLOCATED)				324,940	500,277	1,122,563	525,941	
UNALLOCATED REVENUE/FUNDING					4,721,562	0	23,791,270	
TOTAL	68,573,702	338,719	6,013,864	324,940	5,221,839	1,122,563	24,317,211	

(1) To determine Allowable Expenditures for Level i.

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

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Refer to page 2 of the All	324,940		Amount carried forward to Allowable Expenditures
Expenditures to be used from above (cannot be in	0		LESS: Transfers to Capital related to above (except "D")
Allowable Seption "D" Ex	324,940		Sub-total
EAIP Suppo	0 57,057		Curricular Materials Prior Year Support Finalization of Previous Year's support
LESS: All and Water	0		Other Minor Capital Support
PUUS Capitalized Se	18,174		Environmental Assistance Program Air and Water Quality Program
Program 850 School Buildi	163,240 86,469	Initiative	School Buildings Support: "D* Projects Technology Education Equipment & Technical Vocational Initiative
			OTHER PROGRAM SUPPORT:
Total amount to be allocate			payments for eligible equipment may be included.
Early Numeracy	s lease and loan	er canitalized item	(1) Net of all related revenues. (2) For capitalized energy management systems costs and other capitalized items, leave and loan
Early Identification Early Literacy Intervention	338,719		Total Adjustments to Expenditures
Early Behaviour Intervention			
Eligible Support (les			
(A) Maximum Support (B) Program Expenditure			
Small Schools			
Students at Risk			
French Language			
Aboriginal Academic Achiev			
English as a Second Langu			
Technology (Vocational) Ec			
Special Needs: Level ii and	42,004	500	AS400 lease
(D) Allowable Expenditu			Other Capitalized Equipment and Vehicles (2)
(C) Less related revenue		800	Leased Non-School Space (deduct)
(A) Maximum Support (B) Eligible Expenditures	0	800	Transfers from Capital Fund (deduct)
Special Needs: Coordinator		800	Capitalized Section "D" School Bidgs, Costs (add) (1)
Information Technology	296,715	800	Capitalized Energy Mgmt. Systems Costs (add) (1), (2)
		Program	(enter deductions as negative amounts)
CATEGORICAL AND BASE	Amount	Function	ADJUSTMENTS TO EXPENDITURES:

CALCULATION OF ALLOWABLE SECTION 'D' EXPENDITURES: Program 359 School Building Repears is Replacements RLUS Capitalized Section 'D' Expenditures (net) Grounds LESS All and Water Quality Support less transfers E A P Support less transfers Readed reverue other than 'D' Support Allowable Section 'D' Expenditures CO 406,270 Expenditures to be used for calculating 'D' Grant if different from above (cannot be more than amount on line C) Refer to page 2 of the Allowable Expenditures Guide when completing this section.	English as a Second Language Aboriginal Academic Achievement Heritage Language French Language Students at Risk Small Schools (A) Maximum Support (B) Program Expenditures Eligible Support (lesser of A or B) Early Behaviour Intervention Early Childhood Development Early Literacy Intervention Early Numeracy Programme d'accueil Total amount to be allocated on page 23 (Allowable Expenditures)	PPORT TO BE ALLOCATED:
424,444 0 0 18,174 406,270 afing this section.	192,669 212,976 19,494 260,821 324,664 0 91,883 30,525 3,167 249,750 42,728 0 6,013,864	395,972 397,712 397,712 337,712 320,966 2,932,131 328,406

APPENDIX B

CALCULATION OF ALLOWABLE EXPENDITURES

OTHER PROVINCIAL GOVERNMENT REVENUE: NON-PROVINCIAL SOURCES: Total Revenue Other School Divisions Federal Government Other Department of Education, Training & Youth General Support Grant Other Provincial Government Departments Municipal Government Residual Fees Transfer Fees Other Net Special Requirement **Education Property Tax Credit** All other All other Tuition Fees All other Allocated | Unallocated Allocated Unallocated 500,277 827,453 270,459 229,818 19,581 18,540 23,733,764 1,102,724 3,618,838 4,721,562 Total 23,733,764 Total 1,102,724 3,618,838 5,221,839 827,453 270,459 229,818 19,581 18,540

Total Revenue

1,648,504

23,791,270

25,439,774

3,556

3,556

57,506

57,506

Other Sources

Ancillary Services

503,845

102,005 503,8**4**5

(to agree with lotal other revenue on page 23)

24,317,211

102,005

173,524

173,524

Tuition Fees

Donations

Interest

Private Organizations and Individuals

First Nations

Tuition Fees

All other

TOTAL OTHER REVENUE	TOTAL FEES (to agree with total tuition, transfer and residual fees on page 23)	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.
24,317,211	1,122,563 residual fees on	PAGE, EXCEPT THOSE TOTAL EXPENDITURES CIAL CIRCUMSTANCES ION IMPRACTICAL OR CASES, REASONS FOR BELOW.

CALCULATION OF BUS DEPRECIATION FOR THE 2004/05 FISCAL YEAR (UNAUDITED)

(A) Bus Fleet as at June 30, 2004 (model years 1996-2004, including 2005 models acquired in 2004

	(8) Acquisitions from July 1, 2004 to June 30, 2005
odels acquired in 2004	(exclude buses purchased for \$20,000 or less)

		Purchase or		
	Model	Replacement	Year	Annual
Linit No				
Unit No.	Year	Price eo 426	Acquired	Depreciation
10.09D	1996	60,136		6,014
10,13	1997	55,899		5,590
10.12	1997	5 5, 89 9		5,590
10.02	1997	56,707		5,671
10:11	1998	77,855		7,786
10:14	1998	74,961		7,496
10:15	1999	74,340		7,434
10:17	1999	74,340		7,434
10:19	2000	88,035		8,804
10:20	2000	82,477		8,248
10:21	2000	76,173		7,617
10.22	2001	80,692		8,069
10.23	2001	80,323		8,032
10.24	2001	88,152		8,815
10:28	2002	77,611		7,761
10:32	2002	77,611		7,761
10:25	2002	77,611		7,761
10:58	2002	87,447		8,745
10:33	2002	79,887		7,989
10:37	2002	79,887		7.989
10:59	2003	87,474	2002	8,747
10:60	2003	87,474	2002	8,747
10:61	2003	87,474	2002	8,747
10:03	2004	99,174		9,917
1,1,0				
				·
··-				
	— —			
		:		

1,867,639

Totals

				•	
Mandatory musicanter	Model	Purchase Price (less		ate of uisition	Annual
Unit No.	Year	GST rebate)	mm	уууу	Depreciation
					
		· · · · · · · · · · · · · · · · · · ·			<u> </u>
					
		 			
					
					
		<u>-</u> -	-		
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		L.—.	i		
otals			1		4

(C) Disposals from July 1, 2004 to June 30, 2005 (include only buses already listed in Section A)

	Model		Arinual Depreciati (section A
rit No.	Year		(section A
			Johnson, .
	1		
	1		
			
		to the second se	

SENIOR STAFF ALLOCATION (UNAUDITED)

Appendix 2

	Position:	Position:	Position:	Position:	Position:	Position:
Enter percentages as whole numbers	,					
	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						

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 Rufe 1(b) on page 8.1 of the FRAME Manual.

TOTAL (must add to 100%)

100.00%

100.00%

0.00%

0.00%

0.00%

0.00%