

**BEAUTIFUL PLAINS SCHOOL DIVISION
P.O. BOX 700
NEEPAWA, MANITOBA R0J 1H0**

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

June 30, 2019

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Independent Auditor's Report

To the Board of Trustees of Beautiful Plains School Division:

Opinion

We have audited the accompanying consolidated financial statements of Beautiful Plains School Division, which comprise the consolidated statement of financial position as at June 30, 2019, and the consolidated statements of revenue, expenses and accumulated surplus, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Beautiful Plains School Division as at June 30, 2019 and the consolidated results of its operations and accumulated surplus, consolidated change in net debt and its consolidated cash flow for the year then ended in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Basis for Opinion

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

Other Matters

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

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Division's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Division to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Division to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Brandon, Manitoba
October 15, 2019

MNP LLP
Chartered Professional Accountants

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



Chairperson of the Board

October 15, 2019

Date

AUDITOR'S REPORT ON ENROLMENT

TO THE BOARD OF TRUSTEES Beautiful Plains School Division

We have audited the attached EIS Enrolment File Verification Report - EIS Cert. - Part 2 of 2 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2018/19 School Year) of the Beautiful Plains School Division as at September 30, 2018. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the enrolment information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the enrolment information.

In our opinion, this report presents fairly, in all material respects, the enrolment of the Beautiful Plains School Division as at September 30, 2018 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2018/19 School Year referred to above.

MNP LLP

October 15, 2019

Auditor

Date

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

[Handwritten Signature]

October 15, 2019

Chairperson of the Board

Date

October 15, 2019

Board of Trustees
Beautiful Plains School Division
Box 700
Neepawa, MB R0J 1H0

Dear Board of Trustees:

Management letter for the year ended June 30, 2019

We have recently completed our audit of Beautiful Plains School Division in accordance with Canadian generally accepted auditing standards (“GAAS”). The objective of our audit was to express an opinion on the consolidated financial statements, which have been prepared in accordance with Canadian public sector accounting standards. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist.

An audit is not specifically designed to identify all matters that may be of interest to management in discharging its responsibilities, however, during the course of our audit, we did not identify any areas for improvement. It is our responsibility to communicate any significant deficiencies identified to those charged with governance. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor’s professional judgment, is of sufficient importance to merit the attention of those charged with governance.

We have discussed the matters in this letter with Shannon Bayes and received comments thereon.

We would like to express our appreciation for the co-operation and assistance we have received during the course of our audit from yourself, as well as the other staff members.

We would be pleased to discuss with you further any matters mentioned in this letter at your convenience. This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to any third party who uses this communication.

Sincerely,



Chartered Professional Accountants

encls.

MANAGEMENT RESPONSIBILITY REPORT

The accompanying consolidated financial statements of Beautiful Plains School Division are the responsibility of the Division management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies is described in Note 2 to the consolidated financial statements.

The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods. Division management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

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

The consolidated financial statements have been audited by MNP LLP independent external auditors appointed by the Board. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Division's consolidated financial statements.



Chairperson



Secretary-Treasurer

October 15, 2019

EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

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

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

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

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

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

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

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

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

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

| Notes | | 2019 | 2018 |
|-------|--|---------------------|---------------------|
| | Financial Assets | | |
| | Cash and Bank | - | 117,368 |
| | Due from - Provincial Government | 869,963 | 1,081,171 |
| | - Federal Government | 224,960 | 74,113 |
| | - Municipal Government | 3,837,160 | 3,713,865 |
| | - Other School Divisions | - | - |
| | - First Nations | - | - |
| | Accounts Receivable | 45,078 | 35,736 |
| | Accrued Investment Income | - | - |
| | Portfolio Investments | - | - |
| | | <u>4,977,161</u> | <u>5,022,253</u> |
| | Liabilities | | |
| 4 | Overdraft | 1,319,979 | - |
| | Accounts Payable | 1,291,910 | 193,542 |
| | Accrued Liabilities | 2,898,083 | 2,036,934 |
| 3 | Employee Future Benefits | 40,548 | 36,275 |
| | Accrued Interest Payable | 402,423 | 541,230 |
| | Due to - Provincial Government | 13 | - |
| | - Federal Government | - | - |
| | - Municipal Government | - | - |
| | - Other School Divisions | - | - |
| | - First Nations | - | - |
| 5 | Deferred Revenue | 828,338 | 760,310 |
| 7 | Borrowings from the Provincial Government | 21,857,757 | 15,505,443 |
| | Other Borrowings | - | - |
| | School Generated Funds Liability | 22,220 | 23,259 |
| | | <u>28,661,271</u> | <u>19,096,993</u> |
| | Net Assets (Debt) | <u>(23,684,110)</u> | <u>(14,074,740)</u> |
| | Non-Financial Assets | | |
| 2 | Net Tangible Capital Assets (TCA Schedule) | 31,477,657 | 21,314,073 |
| | Inventories | - | - |
| | Prepaid Expenses | 222,174 | 276,080 |
| | | <u>31,699,831</u> | <u>21,590,153</u> |
| 8 | Accumulated Surplus | <u>8,015,721</u> | <u>7,515,413</u> |

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

| Notes | 2019 | 2018 |
|---|-------------------|-------------------|
| Revenue | | |
| Provincial Government | 15,040,048 | 15,208,926 |
| Federal Government | - | - |
| Municipal Government | 7,354,515 | 7,100,396 |
| - Property Tax | | |
| - Other | - | - |
| Other School Divisions | 32,500 | 33,150 |
| First Nations | - | - |
| Private Organizations and Individuals | 14,087 | 14,358 |
| Other Sources | 116,248 | 95,070 |
| School Generated Funds | 375,017 | 429,196 |
| Other Special Purpose Funds | - | - |
| | <u>22,932,415</u> | <u>22,881,096</u> |
| Expenses | | |
| Regular Instruction | 12,720,527 | 12,810,174 |
| Student Support Services | 2,640,269 | 2,421,012 |
| Adult Learning Centres | - | - |
| Community Education and Services | 16,302 | 26,306 |
| Divisional Administration | 646,032 | 619,533 |
| Instructional and Other Support Services | 574,815 | 566,557 |
| Transportation of Pupils | 1,307,367 | 1,318,574 |
| Operations and Maintenance | 1,905,460 | 1,768,421 |
| 10 Fiscal | 685,790 | 957,170 |
| - Interest | | |
| - Other | 337,345 | 330,872 |
| Amortization | 1,219,133 | 1,205,603 |
| Other Capital Items | (244) | (159) |
| School Generated Funds | 375,038 | 421,919 |
| Other Special Purpose Funds | - | - |
| | <u>22,427,834</u> | <u>22,445,982</u> |
| Current Year Surplus (Deficit) before Non-vested Sick Leave | <u>504,581</u> | <u>435,114</u> |
| Less: Non-vested Sick Leave Expense (Recovery) | <u>4,273</u> | <u>(17,810)</u> |
| Net Current Year Surplus (Deficit) | <u>500,308</u> | <u>452,924</u> |
| Opening Accumulated Surplus | 7,515,413 | 7,062,489 |
| Adjustments: | | |
| Tangible Cap. Assets and Accum. Amort. | - | - |
| Other than Tangible Cap. Assets | - | - |
| Non-vested sick leave - prior years | - | - |
| Opening Accumulated Surplus, as adjusted | <u>7,515,413</u> | <u>7,062,489</u> |
| Closing Accumulated Surplus | <u>8,015,721</u> | <u>7,515,413</u> |

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2019

| | 2019 | 2018 |
|--|----------------------------|----------------------------|
| Net Current Year Surplus (Deficit) | 500,308 | 452,924 |
| Amortization of Tangible Capital Assets | 1,219,133 | 1,205,603 |
| Acquisition of Tangible Capital Assets | (11,382,717) | (2,137,094) |
| (Gain) / Loss on Disposal of Tangible Capital Assets | - | (1,800) |
| Proceeds on Disposal of Tangible Capital Assets | - | 1,800 |
| | <u>(10,163,584)</u> | <u>(931,491)</u> |
| Inventories (Increase)/Decrease | - | - |
| Prepaid Expenses (Increase)/Decrease | 53,906 | 40,233 |
| | <u>53,906</u> | <u>40,233</u> |
| (Increase)/Decrease in Net Debt | <u>(9,609,370)</u> | <u>(438,334)</u> |
| Net Debt at Beginning of Year | (14,074,740) | (13,636,406) |
| Adjustments Other than Tangible Cap. Assets | - | - |
| | <u>(14,074,740)</u> | <u>(13,636,406)</u> |
| Net Assets (Debt) at End of Year | <u><u>(23,684,110)</u></u> | <u><u>(14,074,740)</u></u> |

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2019

| | 2019 | 2018 |
|---|---------------------|--------------------|
| Operating Transactions | | |
| Net Current Year Surplus (Deficit) | 500,308 | 452,924 |
| Non-Cash Items Included in Current Year Surplus/(Deficit): | | |
| Amortization of Tangible Capital Assets | 1,219,133 | 1,205,603 |
| (Gain)/Loss on Disposal of Tangible Capital Assets | - | (1,800) |
| Employee Future Benefits Increase/(Decrease) | 4,273 | (17,810) |
| Due from Other Organizations (Increase)/Decrease | (62,934) | (433,447) |
| Accounts Receivable & Accrued Income (Increase)/Decrease | (9,342) | 9,675 |
| Inventories and Prepaid Expenses - (Increase)/Decrease | 53,906 | 40,233 |
| Due to Other Organizations Increase/(Decrease) | 13 | - |
| Accounts Payable & Accrued Liabilities Increase/(Decrease) | 1,820,710 | 279,951 |
| Deferred Revenue Increase/(Decrease) | 68,028 | (174,939) |
| School Generated Funds Liability Increase/(Decrease) | (1,039) | (1,732) |
| Adjustments Other than Tangible Cap. Assets | - | - |
| | <u>3,593,056</u> | <u>1,358,658</u> |
| Cash Provided by (Applied to) Operating Transactions | | |
| | <u>3,593,056</u> | <u>1,358,658</u> |
| Capital Transactions | | |
| Acquisition of Tangible Capital Assets | (11,382,717) | (2,137,094) |
| Proceeds on Disposal of Tangible Capital Assets | - | 1,800 |
| | <u>(11,382,717)</u> | <u>(2,135,294)</u> |
| Cash Provided by (Applied to) Capital Transactions | | |
| | <u>(11,382,717)</u> | <u>(2,135,294)</u> |
| Investing Transactions | | |
| Portfolio Investments (Increase)/Decrease | - | - |
| | <u>-</u> | <u>-</u> |
| Cash Provided by (Applied to) Investing Transactions | | |
| | <u>-</u> | <u>-</u> |
| Financing Transactions | | |
| Borrowings from the Provincial Government Increase/(Decrease) | 6,352,314 | (124,302) |
| Other Borrowings Increase/(Decrease) | - | - |
| | <u>6,352,314</u> | <u>(124,302)</u> |
| Cash Provided by (Applied to) Financing Transactions | | |
| | <u>6,352,314</u> | <u>(124,302)</u> |
| Cash and Bank / Overdraft (Increase)/Decrease | (1,437,347) | (900,938) |
| Cash and Bank (Overdraft) at Beginning of Year | 117,368 | 1,018,306 |
| Cash and Bank (Overdraft) at End of Year | <u>(1,319,979)</u> | <u>117,368</u> |

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

| | 2019 | 2018 |
|--|-----------|-----------|
| Financial Assets | | |
| Cash and Bank | 646,416 | 177,640 |
| Due from | | |
| - Provincial Government | 467,540 | 539,941 |
| - Federal Government | 36,686 | 61,847 |
| - Municipal Government | 3,837,160 | 3,713,865 |
| - Other School Divisions | - | - |
| - First Nations | - | - |
| - Other Funds | 181,095 | 387,191 |
| Accounts Receivable | 45,078 | 35,736 |
| Accrued Investment Income | - | - |
| Portfolio Investments | - | - |
| | 5,213,975 | 4,916,220 |
| Liabilities | | |
| Overdraft | - | - |
| Accounts Payable | 197,657 | 193,542 |
| Accrued Liabilities | 2,079,627 | 2,036,934 |
| Employee Future Benefits | 40,548 | 36,275 |
| Accrued Interest Payable | - | - |
| Due to | | |
| - Provincial Government | 13 | - |
| - Federal Government | - | - |
| - Municipal Government | - | - |
| - Other School Divisions | - | - |
| - First Nations | - | - |
| - Capital Fund | 1,569,054 | 1,442,372 |
| Deferred Revenue | 777,698 | 718,374 |
| Other Borrowings | - | - |
| | 4,664,597 | 4,427,497 |
| Net Financial Assets (Net Debt) | 549,378 | 488,723 |
| Non-Financial Assets | | |
| Inventories | - | - |
| Prepaid Expenses | 222,174 | 276,080 |
| | 222,174 | 276,080 |
| Accumulated Surplus (Deficit) | 771,552 | 764,803 |

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

For the Year Ended June 30

| | 2019 Actual | 2019 Budget | 2018 Actual |
|---|-----------------------|-------------------|-----------------------|
| Revenue | | | |
| Provincial Government - Core | 13,078,332 | 13,044,045 | 12,926,415 |
| Federal Government | - | - | - |
| Municipal Government - Property Tax | 7,354,515 | 7,325,102 | 7,100,396 |
| - Other | - | - | - |
| Other School Divisions | 32,500 | 30,000 | 33,150 |
| First Nations | - | - | - |
| Private Organizations and Individuals | 14,087 | 14,000 | 14,358 |
| Other Sources | 116,248 | 81,000 | 93,270 |
| | <u>20,595,682</u> | <u>20,494,147</u> | <u>20,167,589</u> |
| Expenses | | | |
| Regular Instruction | 12,720,527 | 12,955,266 | 12,810,174 |
| Student Support Services | 2,640,269 | 2,646,406 | 2,421,012 |
| Adult Learning Centres | - | - | - |
| Community Education and Services | 16,302 | 21,590 | 26,306 |
| Divisional Administration | 646,032 | 659,087 | 619,533 |
| Instructional and Other Support Services | 574,815 | 593,021 | 566,557 |
| Transportation of Pupils | 1,307,367 | 1,313,897 | 1,318,574 |
| Operations and Maintenance | 1,905,460 | 1,898,380 | 1,768,421 |
| Fiscal | 354,144 | 356,500 | 342,330 |
| | <u>20,164,916</u> | <u>20,444,147</u> | <u>19,872,907</u> |
| Current Year Surplus (Deficit) before Non-vested Sick Leave | <u>430,766</u> | <u>50,000</u> | <u>294,682</u> |
| Less: Non-vested Sick Leave Expense (Recovery) | <u>4,273</u> | <u>-</u> | <u>(17,810)</u> |
| Current Year Surplus (Deficit) after Non-vested Sick Leave | <u>426,493</u> | <u>50,000</u> | <u>312,492</u> |
| Net Transfers from (to) Capital Fund | <u>(419,744)</u> | <u>(50,000)</u> | <u>(224,000)</u> |
| Transfers from Special Purpose Funds | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Current Year Surplus (Deficit) | <u>6,749</u> | <u>0</u> | <u>88,492</u> |
| Opening Accumulated Surplus (Deficit) | 764,803 | | 676,311 |
| Adjustments: <u>Liability for Contaminated Sites</u> | <u>-</u> | | <u>-</u> |
| | <u>-</u> | | <u>-</u> |
| <u>Non-vested sick leave - prior years</u> | <u>-</u> | | <u>-</u> |
| Opening Accumulated Surplus (Deficit), as adjusted | <u>764,803</u> | | <u>676,311</u> |
| Closing Accumulated Surplus (Deficit) | <u><u>771,552</u></u> | | <u><u>764,803</u></u> |

OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2019

Funding of Schools Program

| | | |
|--|-----------|------------|
| Base Support | | |
| Instructional Support | 3,436,226 | |
| Additional Instructional Support for Small Schools | 100,456 | |
| Sparsity | 194,773 | |
| Curricular Materials | 106,992 | |
| Information Technology | 110,558 | |
| Library Services | 164,054 | |
| Student Services | 557,824 | |
| Counselling and Guidance | 148,006 | |
| Professional Development | 82,027 | |
| Physical Education | 34,000 | |
| Occupancy | 889,200 | |
| | 5,824,116 | |
| Categorical Support | | |
| Transportation | 679,758 | |
| Board and Room | - | |
| Special Needs: Coordinator/Clinician | 189,019 | |
| Special Needs: Level 2 | 298,300 | |
| Special Needs: Level 3 | 190,170 | |
| Senior Years Technology Education | 59,840 | |
| English as an Additional Language | 288,600 | |
| Indigenous Academic Achievement (including BSSIP) | - | |
| Indigenous and International Languages | 36,000 | |
| French Language Education | 3,154 | |
| Small Schools | 82,024 | |
| Enrolment Change Support | 82,180 | |
| Northern Allowance | - | |
| Early Childhood Development Initiative | 21,590 | |
| Literacy and Numeracy | 142,656 | |
| Education for Sustainable Development | 9,800 | |
| | 2,083,091 | |
| Equalization | | 2,415,620 |
| Additional Equalization | | - |
| Adjustment for Days Closed | | - |
| Formula Guarantee | | - |
| Other Program Support | | |
| School Buildings Support: "D" Projects | 71,940 | |
| Technology Education Equipment Replacement | 23,600 | |
| Skills Strategy Equipment Enhancement | 25,867 | |
| Other Minor Capital Support | - | |
| Prior Year Support | | |
| Finalization of Previous Year Support | - | |
| Curricular Materials | - | |
| School Buildings Support: "D" Projects | - | |
| Technology Education Equipment | - | |
| | 121,407 | |
| | | 10,444,234 |

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

For the Year Ended June 30, 2019

| | | | |
|---|--|-----------|------------------|
| Federal Government | | | |
| Tuition Fees | | - | |
| Transportation of Pupils | | - | |
| French Language Monitor | | - | |
| English as an Additional Language (Adults) | | - | |
| Other: | | - | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| | _____ | | 0 |
| Municipal Government | | | |
| Special Requirement | 9,474,543 | | |
| Less: Education Property Tax Credit | (1,743,461) | | |
| Less: Tax Incentive Grant | (376,567) | 7,354,515 | |
| Other: | | - | 7,354,515 |
| | _____ | _____ | |
| Other School Divisions | | | |
| Tuition Fees | | - | |
| Transfer Fees | | 32,500 | |
| Residual Fees | | - | |
| Transportation of Pupils | | - | |
| Other: | | - | |
| | _____ | | |
| | _____ | | |
| | _____ | | 32,500 |
| First Nations | | | |
| Tuition Fees | | - | |
| Transportation of Pupils | | - | |
| Other: | | - | |
| | _____ | | |
| | _____ | | |
| | _____ | | 0 |
| Private Organizations and Individuals (Includes GBE's) | | | |
| Regular Tuition | | - | |
| International Tuition | | - | |
| Continuing Education | | - | |
| Other Tuition: | | - | |
| Food Service | | - | |
| Government Business Enterprises (GBE's) | | - | |
| Other: | Band Fees | 14,087 | |
| | _____ | | |
| | _____ | | |
| | _____ | | |
| | _____ | | 14,087 |
| Other Sources | | | |
| Interest | | 17,862 | |
| Donations | | - | |
| Other: | Reg. Inst. Sales & Fees | 13,121 | |
| | Canteen Revenue | 11,700 | |
| | Administration Revenue | 1,092 | |
| | Trans. Extra/Curr/Bus Rentals/Other | 49,327 | |
| | Maint. Rev/Repair/Refunds/Child Care Ren | 23,146 | |
| | _____ | | |
| | _____ | | |
| | _____ | | 116,248 |
| TOTAL NON-PROVINCIAL GOVERNMENT REVENUE | | | 7,517,350 |

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

| FUNCTION OBJECT | 100 | 200 | 300 | 400 | 500 | 600 | 700 | 800 | 900 | 2019 | 2018 |
|---|---------------------|--------------------------|------------------------|------------------------|---------------------------|--|--------------------------|----------------------------|--------------------------|-------------------|-------------------|
| | Regular Instruction | Student Support Services | Adult Learning Centres | Education and Services | Divisional Administration | Instructional and Other Support Services | Transportation of Pupils | Operations and Maintenance | Fiscal | TOTALS | TOTALS |
| Salaries | 10,955,301 | 2,335,826 | - | - | 418,293 | 369,172 | 800,186 | 898,190 | | 15,776,968 | 15,488,696 |
| Employees Benefits and Allowances | 625,435 | 224,978 | - | - | 43,532 | 29,656 | 122,218 | 138,638 | | 1,184,457 | 1,117,710 |
| Services | 464,403 | 58,667 | - | 6,754 | 156,913 | 122,478 | 65,375 | 750,448 | | 1,625,038 | 1,539,196 |
| Supplies, Materials and Minor Equipment | 608,276 | 20,798 | - | 9,548 | 27,294 | 46,244 | 319,588 | 118,184 | | 1,149,932 | 1,301,656 |
| Interest and Bank Charges | | | | | | | | | 16,799 | 16,799 | 11,458 |
| Bad Debt Expense | | | | | | | | | - | 0 | 0 |
| Transfers | 67,112 | - | - | - | - | 7,265 | - | - | (PAYROLL TAX) 337,345 | 411,722 | 414,191 |
| TOTALS | 12,720,527 | 2,640,269 | 0 | 16,302 | 646,032 | 574,815 | 1,307,367 | 1,905,460 | 354,144 | 20,164,916 | 19,872,907 |

11

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

For the Year Ended June 30, 2019

| REGULAR INSTRUCTION | | 10 ADMINISTRATION | SINGLE TRACK SCHOOLS * | | | 80 DUAL TRACK SCHOOLS ** | 90 SENIOR YEARS TECHNOLOGY EDUCATION | TOTALS |
|---------------------|---|----------------------|------------------------|----------------|------------------------|-----------------------------|---|--------|
| | | | 20 ENGLISH LANGUAGE | 50 FRANÇAIS | 70 FRENCH IMMERSION | | | |
| CODE | OBJECT \ PROGRAM | | | | | | | |
| 3XX | SALARIES | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 799,905 | | | | | 799,905 | |
| 330 | Instructional - Teaching | | 9,466,121 | | | | 9,466,121 | |
| 350 | Instructional - Other | | 294,809 | | | | 294,809 | |
| 360 | Technical, Specialized and Service | | | | | | 0 | |
| 370 | Secretarial, Clerical and Other | 265,416 | | | | | 265,416 | |
| 390 | Information Technology | 129,050 | | | | | 129,050 | |
| | Total Salaries | 1,194,371 | 9,760,930 | 0 | 0 | 0 | 10,955,301 | |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 91,986 | 533,449 | | | | 625,435 | |
| 5-6XX | SERVICES | | | | | | | |
| 510 | Professional, Technical and Specialized | | 2,868 | | | | 2,868 | |
| 520 | Communications | 41,233 | | | | | 41,233 | |
| 540 | Travel and Meetings | 19,392 | 33,801 | | | | 53,193 | |
| 560 | Tuition | | 134,765 | | | | 134,765 | |
| 570 | Printing and Binding | | 4,190 | | | | 4,190 | |
| 580 | Insurance and Bond Premiums | | | | | | 0 | |
| 590 | Maintenance and Repair Services | | 36,184 | | | | 36,184 | |
| 610 | Rentals | | 16,348 | | | | 16,348 | |
| 630 | Advertising | 5,376 | 906 | | | | 6,282 | |
| 640 | Dues and Fees | 150 | 5,625 | | | | 5,775 | |
| 650 | Professional and Staff Development | 283 | | | | | 283 | |
| 680 | Information Technology Services | 13,757 | 149,525 | | | | 163,282 | |
| | Total Services | 80,191 | 384,212 | 0 | 0 | 0 | 464,403 | |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | | |
| 710 | Supplies | 137 | 306,554 | | | | 306,691 | |
| 740 | Curricular and Media Materials | | 126,608 | | | | 126,608 | |
| 760 | Minor Equipment | | 56,559 | | | | 56,559 | |
| 780 | Information Technology Equipment | 2,029 | 116,389 | | | | 118,418 | |
| | Total Supplies, Materials and Minor Equipment | 2,166 | 606,110 | 0 | 0 | 0 | 608,276 | |
| 96X-99 | TRANSFERS | | | | | | | |
| 960 | School Divisions | | 18,850 | 22,808 | 8,099 | | 17,355 | |
| 980 | Organizations and Individuals | | | | | | 0 | |
| | Total Transfers | 0 | 18,850 | 22,808 | 8,099 | 0 | 17,355 | |
| | TOTALS | 1,368,714 | 11,303,551 | 22,808 | 8,099 | 0 | 17,355 | |
| | | | | | | | 12,720,527 | |

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

For the Year Ended June 30, 2019

| STUDENT SUPPORT SERVICES | | 10 | 30 | 40 | 50 | 60 | 70 | |
|---------------------------------|---|----------------------------------|-------------------------------------|----------------------|----------------------|----------------------|-----------------------------|------------------|
| CODE | OBJECT \ PROGRAM | ADMINISTRATION /CO-ORDINATION | CLINICAL AND RELATED SERVICES | SPECIAL PLACEMENT | REGULAR PLACEMENT | RESOURCE SERVICES | COUNSELLING AND GUIDANCE | TOTALS |
| 3XX | SALARIES | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 95,073 | | | | | | 95,073 |
| 330 | Instructional - Teaching | | | 91,279 | | 624,425 | 304,659 | 1,020,363 |
| 350 | Instructional - Other | | | 125,449 | 657,494 | 278,638 | | 1,061,581 |
| 360 | Technical, Specialized and Service | | | | | | | 0 |
| 370 | Secretarial, Clerical and Other | 18,297 | | | | | | 18,297 |
| 380 | Clinician | | 140,512 | | | | | 140,512 |
| 390 | Information Technology | | | | | | | 0 |
| | Total Salaries | 113,370 | 140,512 | 216,728 | 657,494 | 903,063 | 304,659 | 2,335,826 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 6,821 | 5,503 | 22,804 | 104,064 | 73,419 | 12,367 | 224,978 |
| 5-6XX | SERVICES | | | | | | | |
| 510 | Professional, Technical and Specialized | | 10,920 | | 3,107 | | 25,904 | 39,931 |
| 520 | Communications | 899 | | | | 349 | | 1,248 |
| 540 | Travel and Meetings | 4,135 | 3,360 | 209 | | 3,223 | 3,788 | 14,715 |
| 560 | Tuition | | | | | | | 0 |
| 570 | Printing and Binding | | | | | | | 0 |
| 580 | Insurance and Bond Premiums | | | | | | | 0 |
| 590 | Maintenance and Repair Services | | | | | | | 0 |
| 610 | Rentals | | | | | | | 0 |
| 630 | Advertising | 1,259 | | | | | | 1,259 |
| 640 | Dues and Fees | 620 | 894 | | | | | 1,514 |
| 650 | Professional and Staff Development | | | | | | | 0 |
| 680 | Information Technology Services | | | | | | | 0 |
| | Total Services | 6,913 | 15,174 | 209 | 3,107 | 3,572 | 29,692 | 58,667 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | | |
| 710 | Supplies | 406 | 3,178 | 2,431 | | 6,815 | 2,978 | 15,808 |
| 740 | Curricular and Media Materials | | 2,825 | | | 1,055 | | 3,880 |
| 760 | Minor Equipment | | | | | | | 0 |
| 780 | Information Technology Equipment | | | 1,000 | | 110 | | 1,110 |
| | Total Supplies, Materials and Minor Equipment | 406 | 6,003 | 3,431 | 0 | 7,980 | 2,978 | 20,798 |
| 96X-99 | TRANSFERS | | | | | | | |
| 960 | School Divisions | | | | | | | 0 |
| 980 | Organizations and Individuals | | | | | | | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 | | | 0 |
| | TOTALS | 127,510 | 167,192 | 243,172 | 764,665 | 988,034 | 349,696 | 2,640,269 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

For the Year Ended June 30, 2019

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2019

| COMMUNITY EDUCATION AND SERVICES | | 10 | 20 | 30 | 40 | |
|---|---|------------|---------------------|--------------|------------------|---------------|
| | | CONTINUING | ENGLISH AS AN | COMMUNITY | PRE-KINDERGARTEN | TOTALS |
| CODE | OBJECT \ PROGRAM | EDUCATION | ADDITIONAL LANGUAGE | SERVICES AND | EDUCATION | |
| | | | FOR ADULTS | RECREATION | | |
| 3XX | SALARIES | | | | | |
| 320 | Executive, Managerial and Supervisory | | | | | 0 |
| 330 | Instructional - Teaching | | | | | 0 |
| 350 | Instructional - Other | | | | | 0 |
| 360 | Technical, Specialized and Service | | | | | 0 |
| 370 | Secretarial, Clerical and Other | | | | | 0 |
| 380 | Clinician | | | | | 0 |
| 390 | Information Technology | | | | | 0 |
| | Total Salaries | 0 | 0 | 0 | 0 | 0 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | | | | | 0 |
| 5-6XX | SERVICES | | | | | |
| 510 | Professional, Technical and Specialized | | | | 2,933 | 2,933 |
| 520 | Communications | | | | | 0 |
| 540 | Travel and Meetings | | | | 151 | 151 |
| 570 | Printing and Binding | | | | | 0 |
| 580 | Insurance and Bond Premiums | | | | | 0 |
| 590 | Maintenance and Repair Services | | | | | 0 |
| 610 | Rentals | | | | 3,080 | 3,080 |
| 630 | Advertising | | | | 590 | 590 |
| 640 | Dues and Fees | | | | | 0 |
| 650 | Professional and Staff Development | | | | | 0 |
| 680 | Information Technology Services | | | | | 0 |
| | Total Services | 0 | 0 | 0 | 6,754 | 6,754 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | |
| 710 | Supplies | | | | 9,500 | 9,500 |
| 740 | Curricular and Media Materials | | | | 48 | 48 |
| 760 | Minor Equipment | | | | | 0 |
| 780 | Information Technology Equipment | | | | | 0 |
| | Total Supplies, Materials and Minor Equipment | 0 | 0 | 0 | 9,548 | 9,548 |
| 96X-99 | TRANSFERS | | | | | |
| 980 | Organizations and Individuals | | | | | 0 |
| 999 | Recharge | | | | | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 0 | 0 | 0 | 16,302 | 16,302 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

For the Year Ended June 30, 2019

| DIVISIONAL ADMINISTRATION | | 10 | 20 | 30 | 50 | |
|----------------------------------|---|-------------------|---|--------------------------------------|---------------------------------|----------------|
| CODE | OBJECT \ PROGRAM | BOARD OF TRUSTEES | INSTRUCTIONAL MANAGEMENT & ADMINISTRATION | BUSINESS AND ADMINISTRATIVE SERVICES | MANAGEMENT INFORMATION SERVICES | TOTALS |
| 3XX | SALARIES | | | | | |
| 310 | Trustees Remuneration | 51,947 | | | | 51,947 |
| 320 | Executive, Managerial and Supervisory | | 135,742 | 128,645 | | 264,387 |
| 360 | Technical, Specialized and Service | | | | | 0 |
| 370 | Secretarial, Clerical and Other | | | 101,959 | | 101,959 |
| 390 | Information Technology | | | | | 0 |
| | Total Salaries | 51,947 | 135,742 | 230,604 | 0 | 418,293 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 805 | 6,524 | 36,203 | | 43,532 |
| 5-6XX | SERVICES | | | | | |
| 510 | Professional, Technical and Specialized | 2,860 | | 14,255 | | 17,115 |
| 520 | Communications | | 1,647 | 14,370 | | 16,017 |
| 540 | Travel and Meetings | 4,241 | 4,171 | 1,713 | | 10,125 |
| 570 | Printing and Binding | | | 666 | | 666 |
| 580 | Insurance and Bond Premiums | 787 | 2,682 | 26,330 | | 29,799 |
| 590 | Maintenance and Repair Services | | | 6,378 | | 6,378 |
| 610 | Rentals | 100 | | 2,729 | | 2,829 |
| 630 | Advertising | 3,514 | | | | 3,514 |
| 640 | Dues and Fees | 34,356 | 1,549 | 1,743 | | 37,648 |
| 650 | Professional and Staff Development | 12,299 | 5,939 | 2,637 | | 20,875 |
| 680 | Information Technology Services | | | | 11,947 | 11,947 |
| | Total Services | 58,157 | 15,988 | 70,821 | 11,947 | 156,913 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | |
| 710 | Supplies | 6,246 | 5,963 | 6,991 | | 19,200 |
| 740 | Curricular and Media Materials | | 546 | 95 | | 641 |
| 760 | Minor Equipment | | 781 | | | 781 |
| 780 | Information Technology Equipment | 4,746 | | 1,926 | | 6,672 |
| | Total Supplies, Materials and Minor Equipment | 10,992 | 7,290 | 9,012 | 0 | 27,294 |
| 96X-99 | TRANSFERS | | | | | |
| 960 | School Divisions | | | | | 0 |
| 980 | Organizations and Individuals | | | | | 0 |
| 999 | Recharge | | | | | 0 |
| | Total Transfers | 0 | 0 | 0 | | 0 |
| | TOTALS | 121,901 | 165,544 | 346,640 | 11,947 | 646,032 |

15

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2019

| INSTRUCTIONAL AND OTHER SUPPORT SERVICES | | 05 | 10 | 20 | 30 | 80 | TOTALS |
|---|---|--|-------------------------------------|------------------------|------------------------------------|---------------|----------------|
| CODE | OBJECT \ PROGRAM | CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION | CURRICULUM CONSULTING & DEVELOPMENT | LIBRARY / MEDIA CENTRE | PROFESSIONAL AND STAFF DEVELOPMENT | OTHER | |
| 3XX | SALARIES | | | | | | |
| 320 | Executive, Managerial and Supervisory | | 132,808 | | | | 132,808 |
| 330 | Instructional - Teaching | | | | 96,688 | | 96,688 |
| 350 | Instructional - Other | | | 118,617 | | | 118,617 |
| 360 | Technical, Specialized and Service | | | | | 5,894 | 5,894 |
| 370 | Secretarial, Clerical and Other | | | | | | 0 |
| 390 | Information Technology | | | 15,165 | | | 15,165 |
| | Total Salaries | 0 | 132,808 | 133,782 | 96,688 | 5,894 | 369,172 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | | 6,475 | 22,113 | 981 | 87 | 29,656 |
| 5-6XX | SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | | | | | | 0 |
| 520 | Communications | | 1,190 | | | | 1,190 |
| 540 | Travel and Meetings | | 7,662 | 786 | | | 8,448 |
| 560 | Tuition | | | | | | 0 |
| 570 | Printing and Binding | | | | | 1,250 | 1,250 |
| 580 | Insurance and Bond Premiums | | | | | 1,510 | 1,510 |
| 590 | Maintenance and Repair Services | | | | | | 0 |
| 610 | Rentals | | | | | | 0 |
| 630 | Advertising | | | | | | 0 |
| 640 | Dues and Fees | | 1,549 | | | | 1,549 |
| 650 | Professional and Staff Development | | 2,423 | | 79,629 | | 82,052 |
| 680 | Information Technology Services | | | 26,479 | | | 26,479 |
| | Total Services | 0 | 12,824 | 27,265 | 79,629 | 2,760 | 122,478 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | | 623 | 2,843 | | | 3,466 |
| 740 | Curricular and Media Materials | | | 42,778 | | | 42,778 |
| 760 | Minor Equipment | | | | | | 0 |
| 780 | Information Technology Equipment | | | | | | 0 |
| | Total Supplies, Materials and Minor Equipment | 0 | 623 | 45,621 | 0 | 0 | 46,244 |
| 96X-99 | TRANSFERS | | | | | | |
| 960 | School Divisions | | | | | | 0 |
| 980 | Organizations and Individuals | | | | | 7,265 | 7,265 |
| | Total Transfers | | | | | 7,265 | 7,265 |
| | TOTALS | 0 | 152,730 | 228,781 | 177,298 | 16,006 | 574,815 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

For the Year Ended June 30, 2019

| TRANSPORTATION OF PUPILS | | 10 | 20 | 70 | 80 | 90 | |
|---------------------------------|---|----------------|------------------|--|---|-----------------------------|------------------|
| CODE | OBJECT \ PROGRAM | ADMINISTRATION | REGULAR | ALLOWANCES IN LIEU OF TRANSPORTATION | BOARDING OF STUDENTS/ DORMITORIES | FIELD TRIPS AND OTHER | TOTALS |
| 3XX | SALARIES | | | | | | |
| 320 | Executive, Managerial and Supervisory | 70,483 | | | | | 70,483 |
| 350 | Instructional - Other | | | | | | 0 |
| 360 | Technical, Specialized and Service | | 713,565 | | | | 713,565 |
| 370 | Secretarial, Clerical and Other | 16,138 | | | | | 16,138 |
| 390 | Information Technology | | | | | | 0 |
| | Total Salaries | 86,621 | 713,565 | | 0 | 0 | 800,186 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 13,982 | 108,236 | | | | 122,218 |
| 5-6XX | SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | | | | | | 0 |
| 520 | Communications | 2,821 | 1,589 | | | | 4,410 |
| 540 | Travel and Meetings | | 15,042 | | | | 15,042 |
| 550 | Transportation of Pupils | | | 13,114 | | | 13,114 |
| 570 | Printing and Binding | | | | | | 0 |
| 580 | Insurance and Bond Premiums | | 12,770 | | | | 12,770 |
| 590 | Maintenance and Repair Services | | 5,795 | | | | 5,795 |
| 610 | Rentals | | 4,573 | | | | 4,573 |
| 630 | Advertising | 493 | | | | | 493 |
| 640 | Dues and Fees | 508 | 2,692 | | | | 3,200 |
| 650 | Professional and Staff Development | 1,365 | 734 | | | | 2,099 |
| 680 | Information Technology Services | 2,277 | 1,602 | | | | 3,879 |
| | Total Services | 7,464 | 44,797 | 13,114 | 0 | 0 | 65,375 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | 166 | 318,240 | | | | 318,406 |
| 740 | Curricular and Media Materials | | | | | | 0 |
| 760 | Minor Equipment | | 1,182 | | | | 1,182 |
| 780 | Information Technology Equipment | | | | | | 0 |
| | Total Supplies, Materials and Minor Equipment | 166 | 319,422 | | 0 | 0 | 319,588 |
| 96X-99 | TRANSFERS | | | | | | |
| 960 | School Divisions | | | | | | 0 |
| 980 | Organizations and Individuals | | | | | | 0 |
| 999 | Recharge | (20,140) | (145,466) | | | 165,606 | 0 |
| | Total Transfers | (20,140) | (145,466) | 0 | 0 | 165,606 | 0 |
| | TOTALS | 88,093 | 1,040,554 | 13,114 | 0 | 165,606 | 1,307,367 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

For the Year Ended June 30, 2019

| OPERATIONS AND MAINTENANCE | | 10 | 20 | 50 | 70 | 80 | |
|-----------------------------------|---|----------------|------------------------------|---|-----------------|---------------|------------------|
| CODE | OBJECT \ PROGRAM | ADMINISTRATION | SCHOOL BUILDINGS MAINTENANCE | SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS | OTHER BUILDINGS | GROUND | TOTALS |
| 3XX | SALARIES | | | | | | |
| 320 | Executive, Managerial and Supervisory | 46,169 | | | | | 46,169 |
| 360 | Technical, Specialized and Service | | 829,853 | | 10,566 | | 840,419 |
| 370 | Secretarial, Clerical and Other | 11,602 | | | | | 11,602 |
| 390 | Information Technology | | | | | | 0 |
| | Total Salaries | 57,771 | 829,853 | 0 | 10,566 | 0 | 898,190 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 9,361 | 127,598 | | 1,679 | | 138,638 |
| 5-6XX | SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | | 25,694 | | 653 | | 26,347 |
| 520 | Communications | 652 | 2,740 | | | | 3,392 |
| 530 | Utility Services | | 322,561 | | 18,700 | | 341,261 |
| 540 | Travel and Meetings | | 1,672 | | | | 1,672 |
| 570 | Printing and Binding | | | | | | 0 |
| 580 | Insurance and Bond Premiums | | 100,595 | | | | 100,595 |
| 590 | Maintenance and Repair Services | | 19,859 | 148,169 | 8,132 | 16,618 | 192,778 |
| 610 | Rentals | | 17,500 | | | | 17,500 |
| 620 | Property Taxes | | 42,959 | | 20,245 | | 63,204 |
| 630 | Advertising | 1,334 | | | | | 1,334 |
| 640 | Dues and Fees | 528 | 180 | | | | 708 |
| 650 | Professional and Staff Development | 935 | 722 | | | | 1,657 |
| 680 | Information Technology Services | | | | | | 0 |
| | Total Services | 3,449 | 534,482 | 148,169 | 47,730 | 16,618 | 750,448 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | | 97,078 | 3,293 | 1,942 | 3,943 | 106,256 |
| 740 | Curricular and Media Materials | | | | | | 0 |
| 760 | Minor Equipment | | 10,484 | | | | 10,484 |
| 780 | Information Technology Equipment | 1,444 | | | | | 1,444 |
| | Total Supplies, Materials and Minor Equipment | 1,444 | 107,562 | 3,293 | 1,942 | 3,943 | 118,184 |
| 96X-99 | TRANSFERS | | | | | | |
| 999 | Recharge | | | | | | 0 |
| | TOTALS | 72,025 | 1,599,495 | 151,462 | 61,917 | 20,561 | 1,905,460 |

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CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

| | 2019 | 2018 |
|---|---------------------|---------------------|
| Financial Assets | | |
| Cash and Bank | - | - |
| Due from | | |
| - Provincial Government | 402,423 | 541,230 |
| - Federal Government | 188,274 | 12,266 |
| - Municipal Government | - | - |
| - First Nations | - | - |
| - Other Funds | 1,569,054 | 1,442,372 |
| Accounts Receivable | - | - |
| Accrued Investment Income | - | - |
| Portfolio Investments | - | - |
| | 2,159,751 | 1,995,868 |
| Liabilities | | |
| Overdraft | 2,294,232 | 380,465 |
| Accounts Payable | 1,094,253 | - |
| Accrued Liabilities | 818,456 | - |
| Accrued Interest Payable | 402,423 | 541,230 |
| Due to | | |
| - Provincial Government | - | - |
| - Federal Government | - | - |
| - Municipal Government | - | - |
| - First Nations | - | - |
| - Operating Fund | 181,095 | 387,191 |
| Deferred Revenue | - | - |
| Borrowings from the Provincial Government | 21,857,757 | 15,505,443 |
| Other Borrowings | - | - |
| | 26,648,216 | 16,814,329 |
| Net Assets (Debt) | (24,488,465) | (14,818,461) |
| Non-Financial Assets | | |
| Net Tangible Capital Assets | 31,477,657 | 21,314,073 |
| Accumulated Surplus / Equity * | 6,989,192 | 6,495,612 |
| * Comprised of: | | |
| Reserve Accounts | 1,569,053 | 1,442,372 |
| Equity in Tangible Capital Assets | 5,420,139 | 5,053,240 |
| | 6,989,192 | 6,495,612 |

CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

| | 2019 | 2018 |
|---|------------------|------------------|
| Revenue | | |
| Provincial Government | | |
| Grants | - | - |
| Debt Servicing - Principal | 1,349,186 | 1,336,802 |
| - Interest | 612,530 | 945,709 |
| Federal Government | - | - |
| Municipal Government | - | - |
| Other Sources: | | |
| Investment Income | - | - |
| Donations | - | - |
| MB Hydro grant | - | - |
| Gain / (Loss) on Disposal of Capital Assets | - | 1,800 |
| Gain on receipt of Modular classroom | - | - |
| | - | - |
| | - | - |
| | 1,961,716 | 2,284,311 |
| Expenses | | |
| Amortization | 1,219,133 | 1,205,603 |
| Interest on Borrowings from the Provincial Government | 612,530 | 945,709 |
| Other Interest | 56,461 | 3 |
| Other Capital Items | (244) | (159) |
| | 1,887,880 | 2,151,156 |
| Current Year Surplus / (Deficit) | 73,836 | 133,155 |
| Net Transfers from (to) Operating Fund | 419,744 | 224,000 |
| Transfers from Special Purpose Fund | - | - |
| Net Current Year Surplus (Deficit) | 493,580 | 357,155 |
| Opening Accumulated Surplus / Equity | 6,495,612 | 6,138,457 |
| Adjustments: | - | - |
| | - | - |
| Opening Accumulated Surplus / Equity as adjusted | 6,495,612 | 6,138,457 |
| Closing Accumulated Surplus / Equity | 6,989,192 | 6,495,612 |

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2019

| | Buildings and Leasehold Improvements | | School Buses | Other Vehicles | Furniture / Fixtures & Equipment | Computer Hardware & Software * | Land | Land Improvements | Assets Under Construction | 2019 TOTALS | 2018 TOTALS |
|--|--------------------------------------|------------|--------------|----------------|----------------------------------|--------------------------------|---------|-------------------|---------------------------|-------------|-------------|
| | School | Non-School | | | | | | | | | |
| Tangible Capital Asset Cost | | | | | | | | | | | |
| Opening Cost, as previously reported | 35,028,175 | 841,511 | 2,657,673 | 141,965 | 429,808 | 305,895 | 221,168 | - | 1,848,081 | 41,474,276 | 39,337,182 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - |
| Opening Cost adjusted | 35,028,175 | 841,511 | 2,657,673 | 141,965 | 429,808 | 305,895 | 221,168 | - | 1,848,081 | 41,474,276 | 39,337,182 |
| Add: | | | | | | | | | | | |
| Additions during the year | - | - | 215,493 | 47,762 | 26,982 | - | 403,174 | - | 10,689,306 | 11,382,717 | 2,137,094 |
| Less: | | | | | | | | | | | |
| Disposals and write downs | - | - | - | - | 11,783 | - | - | - | - | 11,783 | - |
| Closing Cost | 35,028,175 | 841,511 | 2,873,166 | 189,727 | 445,007 | 305,895 | 624,342 | - | 12,537,387 | 52,845,210 | 41,474,276 |
| Accumulated Amortization | | | | | | | | | | | |
| Opening, as previously reported | 16,969,382 | 435,821 | 2,037,133 | 106,151 | 392,211 | 219,505 | | - | | 20,160,203 | 18,954,600 |
| Adjustments | - | - | - | - | - | - | | - | | - | - |
| Opening adjusted | 16,969,382 | 435,821 | 2,037,133 | 106,151 | 392,211 | 219,505 | | - | | 20,160,203 | 18,954,600 |
| Add: | | | | | | | | | | | |
| Current period Amortization | 1,031,064 | 24,563 | 105,575 | 23,101 | 14,481 | 20,349 | | - | | 1,219,133 | 1,205,603 |
| Less: | | | | | | | | | | | |
| Accumulated Amortization on Disposals and Writedowns | - | - | - | - | 11,783 | - | | - | | 11,783 | - |
| Closing Accumulated Amortization | 18,000,446 | 460,384 | 2,142,708 | 129,252 | 394,909 | 239,854 | | - | | 21,367,553 | 20,160,203 |
| Net Tangible Capital Asset | 17,027,729 | 381,127 | 730,458 | 60,475 | 50,098 | 66,041 | 624,342 | - | 12,537,387 | 31,477,657 | 21,314,073 |
| Proceeds from Disposal of Capital Assets | - | - | - | - | - | - | | | | - | 1,800 |

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS
For the Year Ended June 30, 2019

| Fund Name > | Buses | Other Vehicles | NACI/Division Office Site | | | Totals |
|--|----------------|----------------|------------------------------|---|---|------------------|
| Opening Balance, July 1, 2018 | 644,360 | 30,000 | 768,012 | - | - | 1,442,372 |
| Additions: (Provide a description of each transaction) | | | | | | |
| Annual contribution from Operating | 50,000 | | | | | 50,000 |
| Contribution from 2018-19 Operating | 165,000 | | 165,000 | | | 330,000 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Additions | 215,000 | - | 165,000 | - | - | 380,000 |
| Withdrawals: (Provide a description of each transaction) | | | | | | |
| School Buses (2) purchased | 215,493 | | | | | 215,493 |
| Truck purchased | | 30,000 | | | | 30,000 |
| 181 Mountain purchase - final costs | | | 7,826 | | | 7,826 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Withdrawals | 215,493 | 30,000 | 7,826 | - | - | 253,319 |
| Closing Balance, June 30, 2019 | 643,867 | - | 925,186 | - | - | 1,569,053 |

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

October 15, 2019
Date


Secretary/Treasurer

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**SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION**

as at June 30

| | 2019 | 2018 |
|--|---------|---------|
| Financial Assets | | |
| Cash and Bank | 327,837 | 320,193 |
| GST Receivable | - | - |
| Accrued Investment Income | - | - |
| Portfolio Investments | - | - |
| | 327,837 | 320,193 |
| Liabilities | | |
| School Generated Funds Liability | 22,220 | 23,259 |
| Accounts Payable | - | - |
| Accrued Liabilities | - | - |
| Due to Other Funds | - | - |
| Deferred Revenue | 50,640 | 41,936 |
| | 72,860 | 65,195 |
| Accumulated Surplus * | 254,977 | 254,998 |
| * Comprised of: | | |
| School Generated Funds Accumulated Surplus | 254,977 | 254,998 |
| Other Funds Accumulated Surplus | - | - |
| Accumulated Surplus * | 254,977 | 254,998 |

**SPECIAL PURPOSE FUND
SCHEDULE OF REVENUE, EXPENSES
AND ACCUMULATED SURPLUS**

For the Year Ended June 30

| | 2019 | 2018 |
|---|-----------------------|-----------------------|
| Revenue | | |
| School Generated Funds | 375,017 | 429,196 |
| Other Funds | - | - |
| | - | - |
| | <u>375,017</u> | <u>429,196</u> |
| Expenses | | |
| School Generated Funds | 375,038 | 421,919 |
| Other Funds | - | - |
| | - | - |
| | <u>375,038</u> | <u>421,919</u> |
| Current Year Surplus (Deficit) | (21) | 7,277 |
| Transfers (to) Operating Fund | - | - |
| Transfers (to) Capital Fund | - | - |
| Net Current Year Surplus (Deficit) | <u>(21)</u> | <u>7,277</u> |
| Opening Accumulated Surplus | 254,998 | 247,721 |
| Adjustments: School Generated Funds | - | - |
| Other Funds | - | - |
| Opening Accumulated Surplus as adjusted | <u>254,998</u> | <u>247,721</u> |
| Closing Accumulated Surplus | <u><u>254,977</u></u> | <u><u>254,998</u></u> |

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

| ENROLMENTS BY PROGRAM | F.T.E. Enrolment September 30, 2018 |
|---|--|
| REGULAR INSTRUCTION | |
| English Language - Single Track | 1,813.0 |
| Francais - Single Track | - |
| French Immersion - Single Track | - |
| Dual Track | |
| - English Language | - |
| - Francais | - |
| - French Immersion | - |
| - Other Bilingual | - |
| Senior Years Technology Education | 0.0 |
| | <hr/> |
| TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS | <u><u>1,813.0</u></u> |

| TRANSPORTATION OF PUPILS | |
|--|---------|
| TRANSPORTED STUDENTS (September 30) | 758 |
| TOTAL KILOMETERS - LOG BOOK (For the period ended June 30) | 677,754 |
| TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30) | 612,350 |
| LOADED KILOMETERS (For the period ended June 30) | 461,674 |

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2018/19 Fiscal Year

| CODE | OBJECT \ FUNCTION | FUNCTION 100 | FUNCTION 200 | FUNCTION 300 | FUNCTION 400 | FUNCTION 500 | FUNCTION 600 | FUNCTION 700 | FUNCTION 800 | TOTALS |
|------------------------------------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------|
| 320 | Executive, Managerial, & Supervisory | 6.45 | 1.00 | | | 1.80 | 1.00 | 0.80 | 0.60 | 11.65 |
| 330 | Instructional - Teaching | 113.29 | 10.75 | | | | 0.25 | | | 124.29 |
| 350 | Instructional - Other | 10.68 | 41.65 | | | | 3.52 | | | 55.85 |
| 360 | Technical, Specialized And Service | | | | | | 0.15 | 24.20 | 16.75 | 41.10 |
| 370 | Secretarial, Clerical And Other | 6.83 | 0.33 | | | 1.83 | | 0.25 | 0.25 | 9.49 |
| 380 | Clinician | | 2.00 | | | | | | | 2.00 |
| 390 | Information Technology | 2.00 | | | | | 0.25 | | | 2.25 |
| TOTALS (excluding Trustees) | | 139.25 | 55.73 | 0.00 | 0.00 | 3.63 | 5.17 | 25.25 | 17.60 | 246.63 |

| | | |
|--|--|--|
| 510 Contracted Clinicians (include private clinicians where possible) | | |
|--|--|--|

| | | |
|--------------|--|------|
| 310 TRUSTEES | | 7.00 |
|--------------|--|------|

**CALCULATION OF ADMINISTRATION COSTS
AS A PERCENTAGE OF TOTAL EXPENSES**

Administration Costs

| | |
|--|--------------------|
| Divisional Administration, Function 500 | 646,032 |
| Less: Liability Insurance | 26,330 |
| Administration portion of self-funded expenses (see below) | 0 * |
| Trustee election costs | - |
| | <u>619,702 (A)</u> |

Expense Base

| | |
|--|-----------------------|
| Total Operating Expenses | 20,164,916 |
| Plus: Transfers to Capital | 419,744 |
| Less: Adult Learning Centres, Function 300 | 0 |
| | <u>20,584,660 (B)</u> |

Percentage (A) / (B) 3.01%

Maximum Allowable Percentage 3.48%

Calculation of **Maximum Allowable Percentage**:
 If F.T.E. Enrolment is 5,000 or over = 3.00%
 If F.T.E. Enrolment is 1,000 or less = 3.60%
 If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:
 (3.00% + (5,000 – division enrolment) X 0.0001500%) to a maximum of 3.60%
 4.25% limit for Northern divisions

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

International Student Programs

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

Self-Administered Pension Plans

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

(1) Incremental costs of the program.

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

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

| CALCULATION OF ALLOWABLE EXPENSES | | REDUCTIONS TO EXPENSES | | | | | | ALLOWABLE EXPENSES |
|--|------------------|-----------------------------|---------------------|-----------------------|-------------------------------------|-------------------------------------|----------------|--------------------|
| FUNCTION / PROGRAM | TOTAL EXPENSES | ADJUSTMENTS TO EXPENSES | CATEGORICAL SUPPORT | OTHER PROGRAM SUPPORT | OTHER PROVINCIAL GOVERNMENT REVENUE | NON-PROVINCIAL SOURCES | | |
| | | | | | | TUITION, TRANSFER AND RESIDUAL FEES | OTHER | |
| | | <<<< (from Appendix A) >>>> | | | <<<< (from Appendix B) >>>> | | | |
| 210 - 260 Student Support Services | 2,290,573 | 0 | 677,489 | 0 | 0 | 0 | 0 | 1,613,084 |
| 270 Counselling and Guidance | 349,696 | 0 | 0 | 0 | 0 | 0 | 0 | 349,696 |
| 300 Adult Learning Centres | 0 | | | | 0 | 0 | 0 | |
| 400 Community Education and Services | 16,302 | | 21,590 | 0 | 0 | 0 | 0 | |
| 620 Library / Media Centre | 228,781 | 0 | 0 | 0 | 0 | 0 | 0 | 228,781 |
| 630 Professional and Staff Development | 177,298 | 0 | 30,503 | 0 | 18,168 | 0 | 0 | 128,627 |
| 800 Operations and Maintenance | 1,905,460 | 0 | 0 | 71,940 | 0 | 0 | 23,146 | 1,810,374 |
| ALLOCATED ADJUSTMENTS/REDUCTIONS | | 0 | 729,582 | 71,940 | 18,168 | 0 | 23,146 | |
| UNALLOCATED ADJUSTMENTS/REDUCTIONS | | 28,359 | 1,353,509 | 49,467 | 495,902 | 32,500 | 89,327 | (1) |
| TOTALS | 4,968,110 | 28,359 | 2,083,091 | 121,407 | 514,070 | 32,500 | 112,473 | 4,130,562 |

| OTHER FUNCTION/PROGRAMS EXPENSES | 15,196,806 |
|----------------------------------|-------------------|
| 100 Regular Instruction | 12,720,527 |
| 500 Administration | 646,032 |
| 605 Curriculum Consulting Admin. | 0 |
| 610 Curriculum Consulting | 152,730 |
| 680 Other | 16,006 |
| 700 Transportation of Pupils | 1,307,367 |
| 900 Fiscal | 354,144 |
| TOTAL EXPENSES | 20,164,916 |

OPEN OR CLOSE DETAIL

| CALCULATION OF UNSUPPORTED EXPENSES | |
|--|-------------------|
| OTHER FUNCTION/PROGRAMS EXPENSES | 15,196,806 |
| TOTAL ALLOWABLE EXPENSES | 4,130,562 |
| TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1) | (1,992,346) |
| - ADJUSTMENTS TO EXPENSES | 28,359 |
| - CATEGORICAL SUPPORT | (1,353,509) |
| - OTHER PROGRAM SUPPORT | (49,467) |
| - OTHER PROVINCIAL GOVERNMENT REVENUE | (495,902) |
| - NON-PROV. SOURCES - TUITION, TRANSFER AND RESI | (32,500) |
| - NON-PROV. SOURCES - OTHER | (89,327) |
| Base Support (from page 8) | (5,824,116) |
| Formula Guarantee (from page 8) | 0 |
| SCHOOL BUS AMORTIZATION (from TCA Sched page 23) | 105,575 |
| TOTAL UNSUPPORTED EXPENSES | 11,616,481 |

OPEN OR CLOSE DETAIL

CALCULATION OF ALLOWABLE EXPENSES

| OTHER PROVINCIAL GOVERNMENT REVENUE: | Allocated | Unallocated | Total |
|---|----------------|------------------|------------------|
| Other Dept. of Education | | | |
| General Support Grant | | 316,482 | 316,482 |
| Education Property Tax Credit | | 1,743,461 | 1,743,461 |
| Tax Incentive Grant | | 376,567 | 376,567 |
| All other | 197,588 | | 197,588 |
| Other Provincial Government Departments | 0 | | 0 |
| Total Revenue | 197,588 | 2,436,510 | 2,634,098 |

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

| NON-PROVINCIAL SOURCES: | Allocated | Unallocated | Total |
|---------------------------------------|----------------|------------------|------------------|
| Federal Government | | | |
| Tuition Fees | 0 | | 0 |
| All other | 0 | | 0 |
| Municipal Government | | | |
| Net Special Requirement | | 7,354,515 | 7,354,515 |
| Other | 0 | | 0 |
| Other School Divisions | | | |
| Tuition Fees | 0 | | 0 |
| Transfer Fees | 32,500 | | 32,500 |
| Residual Fees | 0 | | 0 |
| All other | 0 | | 0 |
| First Nations | | | |
| Tuition Fees | 0 | | 0 |
| All other | 0 | | 0 |
| Private Organizations and Individuals | | | |
| Tuition Fees | 0 | | 0 |
| Ancillary Services | 14,087 | | 14,087 |
| Other Sources | | | |
| Interest | | 17,862 | 17,862 |
| Donations | 0 | | 0 |
| Other | 98,386 | | 98,386 |
| Total Revenue | 144,973 | 7,372,377 | 7,517,350 |

| OTHER PROVINCIAL GOVERNMENT REVENUE: | |
|---|----------------|
| Total Revenue | 2,634,098 |
| Education Property Tax Credit | (1,743,461) |
| Tax Incentive Grant | (376,567) |
| PROVINCIAL REVENUE FOR EQUALIZATION | 514,070 |
| (to agree with Other Provincial Gov't Revenue on page 30) | |

| NON-PROVINCIAL SOURCES: | |
|---------------------------------------|---------------|
| TOTAL ALLOCABLE FEES | 32,500 |
| (Tuition, Transfer and Residual Fees) | |

| | |
|--|----------------|
| TOTAL ALLOCABLE OTHER REVENUE | 112,473 |
| (to agree with total other revenue on page 30) | |

| | |
|--|----------------|
| TOTAL ALLOCABLE NON-PROV. SOURCES | 144,973 |
|--|----------------|

**BEAUTIFUL PLAINS SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2019**

1. Nature of Organization and Economic Dependence

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

The Division is economically dependent on the Province for the majority of its revenue and capital financing requirements. As well, a significant portion of local property taxation is required to maintain educational services. The Division would not be able to continue operations if either of these sources of funding were lost.

2. Significant Accounting Policies

The consolidated financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles established by PSAB of the Canadian Institute of Chartered Accountants (CICA).

a) Reporting Entity and Consolidation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the operating fund, capital fund, and special purpose fund of the Division. The Division reporting entity includes school generated and registered charity funds. All inter-fund accounts and transactions are eliminated upon consolidation.

b) Basis of Accounting

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

c) Fund Accounting

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

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

d) School Generated Funds

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

Only revenue and expenses of school generated funds controlled by the Division are included in the Consolidated Statement of Revenue, Expenses and Accumulated Surplus. To be deemed as controlled, a school must have the unilateral authority to make the decisions as to when, how and on what the funds are to be spent.

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

e) Tangible Capital Assets

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

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

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

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

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

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

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

All tangible capital assets, except for land, capital leases, and assets under construction, are amortized on a straight-line basis over their estimated useful lives as prescribed by FRAME. Land is not amortized. One-half of the annual amortization is charged in the year of acquisition and in the year of disposal if not fully amortized.

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

f) Employee Future Benefits

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

However, the Division provides a defined contribution pension plan to all eligible non teachers in the Division. There is no future liability or benefit to be recorded for this type of pension plan. The Division participates in the MSBA (Manitoba School Boards Association) Pension Plan. The terms and conditions of this pension plan are administered by a provincial committee consisting of school trustees, employees and division management representatives. The Division participates in the plan by virtue of a trust agreement. Participating employees in the plan generally contribute from 5.7% to 7.7% (dependant on age) of earnings to the plan. Effective January 1, 2019, this rate change to 8% for all employees. The Division matches this contribution and remits both contributions monthly.

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

g) Capital Reserve

Certain amounts, as approved by the Board of Trustees and the Public Schools Finance Board (PSFB), have been set aside in reserve accounts for future capital purposes. These Capital Reserve accounts are internally restricted funds that form part of the Accumulated Surplus presented in the Consolidated Statement of Financial Position. The Division has a reserve for school bus purchases in the amount of \$643,867 and a Neepawa and Area Collegiate/Division Office Site reserve in the amount of \$925,186.

h) Use of Estimates

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

i) Financial Instruments

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

j) Liability for Contaminated Sites

The Division has adopted PS 3260 Liability for Contaminated Sites effective March 31, 2015. No sites have been identified and no liability has been established in Beautiful Plains School Division.

3. Employee Future Benefits

Non-vested accumulated sick leave benefits are measured using net present value techniques on the expected future utilization of excess of sick benefits used over earned per year, to a maximum entitlement. The liability for employee future benefits for accumulated non vested sick leave recorded at June 30, 2019 was increased by \$4,273. The total accrual at June 30, 2019 is \$40,548.

4. Overdraft

The Division has a \$3,700,000 operating line of credit with the Beautiful Plains Credit Union by way of overdraft. (By-Law #281). The Division does not receive any property taxation until November or later each year thus operates in overdraft for a portion of the year.

The Division has a temporary financing agreement with the Beautiful Plains Credit Union in place in the amount of \$5,000,000 (By-Law #287). The Division will receive funding from Public Schools Finance Board for the major addition to Neepawa Collegiate and the new stand-alone daycare during the project, however this is after the Division remits payment to the general contractor.

5. Deferred Revenue

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

| | Balance as at June 30, 2018 | Additions in the period | Revenue recognized in the period | Balance as at June 30, 2019 |
|---------------------------------------|--------------------------------|----------------------------|--|--------------------------------|
| Education Property Tax Credits (Fall) | \$ 712,037 | \$ 765,620 | \$ 712,037 | \$ 765,620 |
| Charitable Scholarship Fund | 41,936 | 50,640 | 41,936 | 50,640 |
| Reading Apprenticeship Grant | 6,337 | 5,741 | - | 12,078 |
| | \$ 760,310 | \$ 822,001 | \$ 753,973 | \$ 828,338 |

6. School Generated Funds Liability & Revenue/Expense Presentation

School Generated Funds Liability includes the non-controlled portion of school generated funds consolidated in the cash and bank balances in the amount of \$22,220.

School generated funds revenue and expenses reported in the Consolidated Statement of Revenue, Expenses and Accumulated Surplus as at June 30, 2019 covers a period of twelve months from April 1, 2018 to March 31, 2019.

7. Borrowings from the Provincial Government

The debenture debt and promissory notes of the Division are in the form of twenty-year debentures payable, principal and interest, in twenty equal yearly instalments and maturing at various dates from 2018 to 2038. Payment of principal and interest is funded entirely by grants from the Province of Manitoba. The debentures and promissory notes carry interest rates that range from 3.25% to 7.00%. Debenture debt and promissory note interest expense payable as at June 30, 2019, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures and promissory notes is recorded in Due From the Provincial Government.

The debenture debt and promissory note principal and interest repayments in the next five years are:

| | Principal | Interest | Total |
|---------|---------------------|---------------------|----------------------|
| 2019/20 | \$ 1,169,536 | \$ 1,883,044 | \$ 3,052,580 |
| 2020/21 | 1,084,851 | 1,840,972 | 2,925,823 |
| 2021/22 | 1,004,346 | 1,778,001 | 2,782,347 |
| 2022/23 | 929,407 | 1,845,699 | 2,775,106 |
| 2023/24 | 851,206 | 1,819,159 | 2,670,365 |
| | \$ 5,039,346 | \$ 9,166,875 | \$ 14,206,221 |

8. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

| | <u>2018/19</u> |
|-----------------------------------|---------------------|
| Operating Fund | |
| Designated Surplus | \$ 3,395 |
| Undesignated Surplus | 808,705 |
| Non-vested Sick Leave Benefits | (40,547) |
| | <u>\$ 771,553</u> |
| Capital Fund | |
| Reserve Accounts | \$ 1,569,053 |
| Equity in Tangible Capital Assets | 5,420,138 |
| | <u>\$ 6,989,191</u> |
| Special Purpose Fund | |
| School Generated Funds | \$ 254,977 |
| Other Special Purpose Funds | - |
| | <u>254,977</u> |
| Total Accumulated Surplus | <u>\$ 8,015,721</u> |

Unexpended school instructional budgets from the 2018/19 year totalling \$3,395 have been carried forward to the 2019/20 school year.

Reserve Accounts under the Capital Fund represent internally restricted reserves for specific purposes approved by the Board of Trustees and Public Schools Finance Board. Contributions to the Neepawa Collegiate/Division Office Site reserve of \$165,000 and Bus Reserve of \$165,000 are approved by board resolution #10, October 1st, 2019. A Schedule of Capital Reserve Accounts is provided on page 24 of the audited financial statements.

| | <u>2018/19</u> |
|---|---------------------|
| School Bus Reserve | \$ 643,867 |
| Other Vehicles | - |
| Neepawa Collegiate/Division Office site | 925,186 |
| Total Capital Reserves | <u>\$ 1,569,053</u> |

9. Municipal Government – Property Tax and Related Due from Municipal Government

Education Property Tax or Special Levy is raised as the Division’s contribution to the cost of providing public education for the students resident in the division. The Municipal Government Property Tax shown on the consolidated revenue and expense statement is raised over the two calendar (tax) years; 48% from 2018 tax year and 52% from the 2019 tax year. Below are the related revenue and receivable amounts:

| | <u>2018/19</u> | <u>2017/18</u> |
|--|----------------|----------------|
| Revenue-Municipal Government-Property Tax | \$ 7,354,515 | \$ 7,100,396 |
| Receivable-Due from Municipal-Property Tax | \$ 3,837,160 | \$ 3,713,865 |

10. Interest Received and Paid

The Division received interest during the year of \$17,862 (previous year \$15,370). Interest expense is included in Fiscal and is comprised of the following:

| | <u>2018/19</u> |
|---|-------------------|
| Operating Fund | |
| Fiscal short term loan, interest and bank charges | \$ 16,799 |
| Capital Fund | |
| Debenture debt interest | 612,530 |
| Other interest | 56,461 |
| Total Interest Expense | <u>\$ 685,790</u> |

The accrual portion of debenture debt and promissory note interest expense of \$402,423 included under the Capital Fund-Debenture debt interest is offset by an accrual of the debt servicing grant from the Province of Manitoba. Other interest paid is overdraft interest on the line of credit established for the addition to Neepawa Collegiate and the construction of the stand alone daycare.

11. High Speed Connectivity Agreement

The Division has entered into a long term agreement with Westman Communications Group to provide high speed internet and wide area network connectivity for all community schools. The initial term of the agreement is ten years and two options to renew for a further five years each. Carberry and Neepawa Schools and the Division Office will utilize fiber optic cable technology and Brookdale and J. M. Young Schools will have wireless service using towers. A prepaid expense in the amount of \$566,079 was established in the 2012/13 fiscal year. This expense will be recognized over the initial term of the agreement commencing in the 2012/13 fiscal year. The cost for construction of the infrastructure (wireless towers) owned by the Division is \$188,693 and is being amortized in the capital fund.

13. Daycare Facility Agreement

The Division has entered into a long term agreement in July 2008 with Carberry Child Care Coop to lease space in Carberry Collegiate for their daycare facility. The initial term of the agreement is 5 years with an option to renew for unlimited further five year terms. The Child Care Provider pays monthly rent based on the agreement established by the Minister of Education in June 2005.

The Division is currently working with Budz N' Bloom Early Learning Center to establish a long term agreement to lease the stand alone daycare center that is currently being constructed. The initial term of the agreement is drafted as 5 years with an option to renew for unlimited further five year terms. The Child Care Provider will pay monthly rent based on the agreement established by the Minister of Education in June 2005.

14. Expenses by Object

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

| | Actual | Budget | Actual |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | <u>2018/19</u> | <u>2018/19</u> | <u>2017/18</u> |
| Salaries | \$ 15,776,968 | \$ 15,852,354 | \$ 15,488,696 |
| Employees benefits & allowances | 1,184,457 | 1,204,249 | 1,117,710 |
| Services | 1,625,038 | 1,651,959 | 1,539,196 |
| Supplies, materials & minor equipment | 1,149,932 | 1,287,010 | 1,301,656 |
| Interest | 687,790 | 14,000 | 957,170 |
| Transfers (Other than Capital) | 74,377 | 92,075 | 83,319 |
| Payroll tax | 337,345 | 342,500 | 330,872 |
| Amortization | 1,219,133 | - | 1,205,603 |
| Other capital items | (244) | - | (159) |
| School generated funds | 375,038 | - | 421,919 |
| Total | <u>\$ 22,429,834</u> | <u>\$ 20,444,147</u> | <u>\$ 22,445,982</u> |

Independent Auditor's Report on Compliance with Act

To the Trustees of Beautiful Plains School Division:

Opinion

We have audited the Public Sector Compensation Disclosure Report of the Beautiful Plains School Division the ("Division") for the year ended December 31, 2019.

In our opinion, the accompanying Public Sector Compensation Disclosure Report of the Division for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the criteria established by the terms and conditions of section 2(1) of The Public Sector Compensation Disclosure Act.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Public Sector Compensation Disclosure Report

Management is responsible for the preparation of the Public Sector Compensation Disclosure Report, in accordance with the criteria established by the terms and conditions of section 2(1) of The Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the Public Sector Compensation Disclosure Report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Public Sector Compensation Disclosure Report

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

Independent Auditor's Report on Compliance with Act - Continued

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

- Identify and assess the risks of material misstatement of the Public Sector Compensation Disclosure Report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Division's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the accompanying Public Sector Compensation Disclosure Report and whether the accompanying Public Sector Compensation Disclosure Report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Brandon, Manitoba
June 23, 2020

MNP LLP

Chartered Professional Accountants

**BEAUTIFUL PLAINS SCHOOL DIVISION
BILL 57 - 2019 COMPENSATION DISCLOSURE**

| Employee Name | Position | 2019 |
|-----------------------|---------------------------------|--------------|
| Acree, Ross | Teacher | \$89,844.36 |
| Adams, Michael | Teacher | \$93,867.24 |
| Adriaansen, Lindsay | Teacher | \$80,621.23 |
| Allen, Curt | Teacher | \$85,730.42 |
| Anderson, Melissa | Teacher | \$84,406.20 |
| Baker, Scott | Teacher | \$95,453.88 |
| Barteaux, Susan | Teacher | \$85,961.16 |
| Bayes, Shannon | Secretary Treasurer | \$125,809.08 |
| Birch, Becky | Teacher | \$78,424.34 |
| Birch, Dawn | Teacher | \$90,658.82 |
| Boyle, Brent | Teacher | \$91,431.00 |
| Brister, Heather | Teacher | \$85,915.44 |
| Brister, Troy | Teacher | \$84,584.77 |
| Brown, Scott | Teacher | \$85,220.66 |
| Cathcart, Myles | Teacher | \$84,406.20 |
| Chapman, Blair | Teacher | \$89,844.36 |
| Chapman, Kimberly | Teacher | \$91,659.63 |
| Christison, Claudette | Teacher | \$95,453.88 |
| Clark, Kristin | Teacher | \$100,596.10 |
| Clark, Robert | Teacher | \$89,844.36 |
| Coates, Christina | Teacher | \$88,090.81 |
| Cox, Joel | Principal/Teacher | \$94,321.80 |
| Dickenson, Rhonda | Coordinator of Student Services | \$109,434.94 |
| Donais, Jennifer | Speech Language Pathologist | \$95,438.88 |
| Donais, Michael | Teacher | \$94,023.12 |
| Douglas, Heather | Teacher | \$84,406.20 |
| Dudenhoffer, Tammy | Teacher | \$91,431.00 |
| Duguay, Bruce | Teacher | \$85,278.82 |
| Dyck, Raegan | Teacher | \$85,992.84 |
| Farquhar, Susan | Teacher | \$84,406.20 |
| Forsman, Robyn | Teacher | \$92,160.29 |
| Freeman, Joann | Teacher | \$89,844.36 |
| Freeman, Scott | Vice Principal | \$103,793.66 |
| Friesen, Dixie | Teacher | \$84,546.62 |
| Funk, Kerry | Teacher | \$89,844.36 |
| Galatiuk, Dayna | Principal/Teacher | \$109,006.78 |
| Gaudet, Eric | Teacher | \$85,992.84 |
| Gawaziuk, Alicia | Principal/Teacher | \$91,752.76 |
| Gillies, Lisa | Teacher | \$85,992.84 |
| Green, Erin | Teacher | \$94,058.70 |
| Hackewich, Brad | Teacher | \$84,406.20 |
| Hackewich, Karla | Principal/Teacher | \$90,433.00 |
| Hall, Blaine | Teacher | \$91,390.74 |

**BEAUTIFUL PLAINS SCHOOL DIVISION
BILL 57 - 2019 COMPENSATION DISCLOSURE**

| Employee Name | Position | 2019 |
|--------------------|--------------------------------|--------------|
| Hanke, Allen | Principal | \$116,155.66 |
| Hart, Melissa | Teacher | \$94,681.56 |
| Heschuk, Nora | Teacher | \$84,406.20 |
| Hofer, Brenda | Teacher | \$91,431.00 |
| Hofer, Eberhard | Principal/Teacher | \$81,639.76 |
| Hollier, Kelvin | Principal | \$117,844.94 |
| Hollier, Royce | Technology Coordinator/Teacher | \$89,844.36 |
| Hollier, Sherri | Vice Principal/Teacher | \$95,237.64 |
| James, Patricia | Principal/Teacher | \$93,303.88 |
| Jeffrey, Clinton | Principal/Teacher | \$90,984.92 |
| Johnston, Amanda | Teacher | \$91,690.85 |
| Keller, Loretta | Teacher | \$85,220.66 |
| Kendall, Darcy | Teacher | \$91,276.18 |
| Kimacovich, Donna | Teacher | \$80,462.15 |
| Klassen, Maria | Teacher | \$90,658.82 |
| Kolbe, Michelle | Teacher | \$93,867.24 |
| Koscielny, Bryce | Teacher | \$84,406.20 |
| Kulbacki, Corrie | Teacher | \$92,690.28 |
| Major, Tani | Teacher | \$83,863.61 |
| McCallum, Bruce | Principal/Teacher | \$108,287.96 |
| McLeod, Jody | Teacher | \$85,992.84 |
| Murray, Shari | Teacher | \$84,406.20 |
| Parayeski, Valerie | Principal | \$102,773.78 |
| Pollock, Marsha | Teacher | \$91,431.00 |
| Pudlo, Darren | Teacher | \$85,220.66 |
| Rainka, Audra | Teacher | \$85,915.44 |
| Rainka, Mark | Teacher | \$89,844.36 |
| Rainka, Warren | Transportation Supervisor | \$89,089.10 |
| Rainnie, Michael | Teacher | \$75,794.08 |
| Reynolds, Krista | Assistant Superintendent | \$132,219.78 |
| Robinson, Andrea | Teacher | \$89,844.36 |
| Robson, Laurie | Teacher | \$80,470.45 |
| Robson, Ryan | Vice Principal | \$100,992.04 |
| Roe, Kathleen | Teacher | \$92,600.26 |
| Salmon, Gary | Teacher | \$89,844.36 |
| Selewich, Denise | Teacher | \$84,406.20 |
| Smith, Kimberley | Teacher | \$91,582.94 |
| Snaith, Cheryl | Teacher | \$76,654.44 |
| Sneesby, Kelly | Teacher | \$85,992.84 |
| Stewart, Tyler | Maintenance Supervisor | \$81,927.24 |
| Swanton, Dale | Teacher | \$95,044.54 |
| Taylor, Sheena | Teacher | \$78,448.58 |
| Tester, Angela | Teacher | \$94,566.90 |

**BEAUTIFUL PLAINS SCHOOL DIVISION
BILL 57 - 2019 COMPENSATION DISCLOSURE**

| Employee Name | Position | 2019 |
|-------------------|--------------------|--------------|
| Tomoniko, Sylvie | Teacher | \$89,844.36 |
| Turner, Kerry | Teacher | \$84,546.62 |
| Unger, Tyler | Teacher | \$76,300.82 |
| van Kommer, Julie | Itinerant Resource | \$98,374.68 |
| Vinnell, Joni | Teacher | \$86,507.86 |
| Whelpton, Marcy | Teacher | \$86,135.90 |
| Wollmann, Warren | Principal/Teacher | \$97,264.68 |
| Woods, Moira | Teacher | \$90,621.44 |
| Young, Jason | Superintendent | \$167,324.51 |
| Young, Michelle | Teacher | \$84,406.20 |