



Consolidated Financial Statements of

**THE WINNIPEG SCHOOL  
DIVISION**

And Independent Auditors' Report thereon

Year ended June 30, 2020

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## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees

### ***Opinion***

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at June 30, 2020, and its consolidated results of operations, its consolidated changes in net debt and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Opinion***

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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



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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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



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

*KPMG LLP*

Chartered Professional Accountants

Winnipeg, Canada

October 19, 2020

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

*E. Edel*

---

Chairperson of the Board

October 20, 2020

Date



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## INDEPENDENT PRACTITIONERS' REASONABLE ASSURANCE REPORT

To the Board of Trustees

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

### Management's Responsibility

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

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

### Practitioners' Responsibilities

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.

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

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



### **Practitioners' Independence and Quality Control**

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

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

### **Opinion**

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

### **Specific Purpose of Subject Matter Information**

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

### **Restriction on distribution and use of our report**

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

Chartered Professional Accountants

October 19, 2020

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

---

Chairperson of the Board

October 20, 2020

Date

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

**WINNIPEG SCHOOL DIVISION**

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

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

Oct 31/19  
DATE

  
SECRETARY - TREASURER

Oct 31/19  
DATE

  
SUPERINTENDENT

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

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

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

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

Remember to attach part 2





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

## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2019

### WINNIPEG SCHOOL DIVISION

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB).

The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to upload to the departmental EIS database.

SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE												TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL		
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10					11	12
Andrew Mynarski V.C. School											141	131	111				383	2	0	385
Argyle Alternative High School														16	29	76	121	12	0	133
Brock-Corydon School			19	37	46	41	45	49	37	47							321		0	321
Carpathia School			17	31	23	35	23	19	26	18							192	1	0	193
Cecil Rhodes School			36	43	60	42	39	67	52	55	77	87	55				613	5	0	618
Champlain School			25	24	31	33	29	25	29	22							218	2	0	220
Children Of The Earth High School													44	45	41	64	194	5	0	199
Churchill High School	5	29									91	100	84	63	75	103	550	1	0	551
Clifton School			11	20	14	14	20	26	19	23							147		0	147



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	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12					
Collège Churchill												53	44	34	16	16	23	186		0	186
Daniel McIntyre Collegiate Institute		17												30	309	231	402	989	12	0	1,001
David Livingstone School			24	37	30	26	44	30	20	26	28	22						287	2	0	289
Dufferin School			26	36	25	25	30	33	31	36								242	6	0	248
Earl Grey School			18	60	47	47	37	36	23	29	23	14						334	2	0	336
École La Vérendrye			37	33	43	39	25	32	28	37								274		0	274
École Lansdowne			69	78	74	66	68	61	59	48	43	40						606		0	606
École Sacré-Coeur			54	53	51	62	63	41	58	45	41	26						494	1	0	495
École Sec. Kelvin High School														299	310	353	335	1,297	8	0	1,305
École Sir William Osler			26	21	29	26	17	8	11									138		0	138



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	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Elmwood High		1									125	123	139	132	114	188	822	6	0	828
Faraday School	9		24	25	32	29	38	33	31	38							259	1	0	260
Fort Rouge School			11	30	22	26	23	16	17	10							155	1	0	156
Garden Grove School			35	63	50	59	60	59	56	52							434	1	0	435
General Wolfe School											140	152	122				414	5	0	419
George V School			27	31	41	39	34	28	29	25	9	12					275		0	275
Gladstone School			18	23	29	22	22	23	21	19							177		0	177
Glenelm School			16	22	16	19	21	24	19	14							151		0	151
Gordon Bell High School	9	34									83	64	63	124	109	176	662	61	0	723



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	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Grant Park High School		22									189	209	191	240	215	235	1,301	12	0	1,313
Greenway School			38	45	52	62	56	59	65	63							440	2	0	442
Grosvenor School			16	18	24	29	25	24	23	22							181	2	0	183
Harrow School			21	37	23	22	24	21	16	25							189		0	189
Hugh John Macdonald School											99	107	91				297	2	0	299
Inkster School	14		31	30	32	30	38	33	31	31							270		0	270
Interdivisional Student Services													2	5	4	29	40	4	0	44
Isaac Brock School	6	1	23	39	56	42	51	30	20	26	39	31	25				389		0	389
Isaac Newton School											111	89	87				287	13	0	300
J. B. Mitchell School			43	65	66	62	55	53	47	46							437	1	0	438



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SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE												TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL			
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10					11	12	
John M. King School			14	31	41	37	41	41	31	38								274	1	0	275
Kent Road School			17	24	44	42	40	45	39	47								298		0	298
King Edward Community School			29	38	32	25	30	29	39	45								267	8	0	275
Laura Secord School			34	56	73	58	65	65	81	70								502	3	0	505
Lord Nelson School			42	51	52	55	59	49	62	54								424	2	0	426
Lord Roberts Community School			29	27	26	41	39	34	23	31								250		0	250
Lord Selkirk School			28	51	48	54	48	34	38	43								344	2	0	346
Luxton School			29	40	31	41	39	33	37	34								284		0	284
Machray School			33	33	39	33	34	26	34	26								258	4	0	262



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## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2019

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	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11					12	
Meadows West School			34	49	61	51	55	59	70	70	64	63						576	4	0	580
Montcalm School											1	3	1		1			6		0	6
Montrose School			27	34	28	41	40	31	39	46								286		0	286
Mulvey School	2		44	44	46	44	40	45	33	48								346	9	0	355
Niji Mahkwa School			18	31	22	32	30	41	28	29	24	29	9	18	12	3		326	3	0	329
Norquay School			17	36	36	32	24	35	18	20								218	5	0	223
Pinkham School			19	22	21	22	11	19	19	19								152		0	152
Prairie Rose Elementary School			43	30	50	50	41	33	26	42								315	4	0	319
Principal Sparling School			16	25	23	25	35	36	38	25								223		0	223
Queenston School			8	20	11	25	19	21	25	19								148		0	148



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	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
R.B. Russell Vocational School													49	64	60	192	365	12	0	377
Ralph Brown School			18	26	23	31	26	31	33	21	2						211	1	0	212
River Elm School			29	37	51	38	35	37	38	35							300	1	0	301
River Heights School											229	211					440	1	0	441
Riverview School (Winnipeg)			20	33	46	58	42	50	41	43							333	1	0	334
Robert H. Smith School			29	38	48	48	50	54	63	54							384	2	0	386
Robertson School	39		40	39	53	40	38	58	56	61							424	4	0	428
Rockwood School			8	19	17	20	24	31	16	17							152		0	152
Sargent Park School			41	42	56	43	48	64	56	62	128	123	105				768		0	768



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SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE													TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL	
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11					12
Shaughnessy Park School	5		28	55	48	45	48	50	37	44	52	39					451	11	0	462
Sisler High School		33											352	428	446	544	1,803	6	0	1,809
Sister Macnamara School			53	54	43	51	44	42	40	40							367	1	0	368
St. John's High School		18									127	111	129	155	152	185	877	44	0	921
Stanley Knowles School			41	63	67	74	74	80	78	90	225	223					1,015	5	0	1,020
Strathcona School			16	41	40	36	23	30	39	32							257	3	0	260
Tech-Vocational High School		2											102	260	341	514	1,219	18	0	1,237
Tyndall Park Community School			77	66	72	54	81	69	57	62							538	4	0	542
Victoria-Albert School			38	57	48	46	55	40	57	57							398	4	0	402
Wellington School			52	52	51	49	42	53	53	45							397	2	0	399





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	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Weston School			20	31	34	25	34	16	29	19							208	5	0	213
William Whyte School			15	25	30	31	27	25	25	15	34	27					254	6	0	260
Winnipeg Adult Education Centre													4	102	168	517	791	56	0	847
Wolseley School			20	28	25	30	28	27	27	27							212	1	1	214
<b>SCHOOL DIVISION TOTAL</b>	<b>89</b>	<b>157</b>	<b>1,691</b>	<b>2,249</b>	<b>2,352</b>	<b>2,324</b>	<b>2,296</b>	<b>2,263</b>	<b>2,193</b>	<b>2,187</b>	<b>2,178</b>	<b>2,080</b>	<b>2,128</b>	<b>2,287</b>	<b>2,367</b>	<b>3,586</b>	<b>32,427</b>	<b>403</b>	<b>1</b>	<b>32,831</b>
PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)					4			1	2	2	3	1	2	1			4			20

# MANAGEMENT REPORT

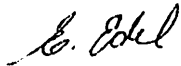
## Management's Responsibility for the Financial Statements

The accompanying consolidated financial statements of The Winnipeg School Division are the responsibility of the Division's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards. A summary of the significant accounting policies are described in note 2 to the consolidated financial statements.

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

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

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



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Chairperson



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Chief Financial Officer & Secretary-Treasurer

October 19, 2020

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

as at June 30

Notes	2020	2019	
	<b>Financial Assets</b>		
	Cash and Bank	8,148,117	-
	Due from - Provincial Government	12,032,538	12,660,583
	- Federal Government	3,001,981	1,748,008
	- Municipal Government	101,939,463	98,092,580
	- Other School Divisions	109,078	41,449
	- First Nations	605,537	662,507
	Accounts Receivable	835,765	773,721
	Accrued Investment Income	170	170
*	Portfolio Investments	5,897,836	4,346,271
		<u>132,570,485</u>	<u>118,325,289</u>
	<b>Liabilities</b>		
	Overdraft	-	11,613,330
	Accounts Payable	17,555,031	11,925,499
	Accrued Liabilities	61,622,938	47,218,387
*	Employee Future Benefits	6,294,938	7,540,959
	Accrued Interest Payable	2,422,351	2,243,868
	Due to - Provincial Government	2,044,495	1,400,998
	- Federal Government	6,982,439	5,709,488
	- Municipal Government	63,340	-
	- Other School Divisions	1,682,311	1,353,978
	- First Nations	-	-
*	Deferred Revenue	14,874,242	14,674,741
*	Borrowings from the Provincial Government	160,056,195	130,325,014
	Other Borrowings	-	-
	School Generated Funds Liability	3,106,950	3,307,394
		<u>276,705,230</u>	<u>237,313,656</u>
	<b>Net Assets (Debt)</b>	<u>(144,134,745)</u>	<u>(118,988,367)</u>
	<b>Non-Financial Assets</b>		
*	Net Tangible Capital Assets (TCA Schedule)	241,049,145	215,344,148
	Inventories	1,190,006	1,188,987
	Prepaid Expenses	694,028	590,626
		<u>242,933,179</u>	<u>217,123,761</u>
*	<b>Accumulated Surplus</b>	<u>98,798,434</u>	<u>98,135,394</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes	2020	2019
<b>Revenue</b>		
Provincial Government	258,821,727	259,113,895
Federal Government	3,895,735	4,600,598
Municipal Government	162,171,466	156,208,907
- Property Tax		
- Other	81,934	993,982
Other School Divisions	2,280,326	2,375,875
First Nations	1,741,360	2,022,050
Private Organizations and Individuals	2,279,616	2,346,019
Other Sources	1,386,550	1,263,751
School Generated Funds	2,566,403	3,261,067
Other Special Purpose Funds	200,317	222,455
	<u>435,425,434</u>	<u>432,408,599</u>
<b>Expenses</b>		
Regular Instruction	221,662,062	217,046,231
Student Support Services	95,961,027	93,637,872
Adult Learning Centres	856,421	807,930
Community Education and Services	9,377,219	9,521,931
Divisional Administration	12,069,744	11,080,601
Instructional and Other Support Services	9,948,932	8,930,713
Transportation of Pupils	6,693,371	7,199,436
Operations and Maintenance	51,809,722	48,306,211
* Fiscal		
- Interest	5,801,606	5,668,765
- Other	7,183,096	6,912,683
Amortization	11,720,325	11,258,180
Other Capital Items	-	8,099
School Generated Funds	2,554,349	3,395,286
Other Special Purpose Funds	236,612	193,694
	<u>435,874,486</u>	<u>423,967,632</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>(449,052)</u>	8,440,967
Less: Non-vested Sick Leave Expense (Recovery)	<u>(1,112,092)</u>	485,555
Net Current Year Surplus (Deficit)	<u>663,040</u>	<u>7,955,412</u>
Opening Accumulated Surplus	98,135,394	90,179,982
Adjustments:		
Tangible Cap. Assets and Accum. Amort.	-	-
Other than Tangible Cap. Assets	-	-
Non-vested sick leave - prior years	-	-
Opening Accumulated Surplus, as adjusted	<u>98,135,394</u>	<u>90,179,982</u>
<b>Closing Accumulated Surplus</b>	<u>98,798,434</u>	<u>98,135,394</u>

See accompanying notes to the Financial Statements

\* NOTE REQUIRED

## CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2020

	2020	2019
Net Current Year Surplus (Deficit)	663,040	7,955,412
Amortization of Tangible Capital Assets	11,720,325	11,258,180
Acquisition of Tangible Capital Assets	(37,464,158)	(23,901,357)
(Gain) / Loss on Disposal of Tangible Capital Assets	8,567	(16,500)
Proceeds on Disposal of Tangible Capital Assets	30,269	16,500
	<u>(25,704,997)</u>	<u>(12,643,177)</u>
Inventories (Increase)/Decrease	(1,019)	(94,043)
Prepaid Expenses (Increase)/Decrease	(103,402)	3,504,000
	<u>(104,421)</u>	<u>3,409,957</u>
(Increase)/Decrease in Net Debt	<u>(25,146,378)</u>	<u>(1,277,808)</u>
Net Debt at Beginning of Year	(118,988,367)	(117,710,559)
Adjustments Other than Tangible Cap. Assets	-	-
	<u>(118,988,367)</u>	<u>(117,710,559)</u>
<b>Net Assets (Debt) at End of Year</b>	<u><u>(144,134,745)</u></u>	<u><u>(118,988,367)</u></u>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2020

	2020	2019
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	663,040	7,955,412
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	11,720,325	11,258,180
(Gain)/Loss on Disposal of Tangible Capital Assets	8,567	(16,500)
Employee Future Benefits Increase/(Decrease)	(1,246,021)	654,802
Due from Other Organizations (Increase)/Decrease	(4,483,470)	(3,126,723)
Accounts Receivable & Accrued Income (Increase)/Decrease	(62,044)	665,742
Inventories and Prepaid Expenses - (Increase)/Decrease	(104,421)	3,409,957
Due to Other Organizations Increase/(Decrease)	2,308,121	(514,649)
Accounts Payable & Accrued Liabilities Increase/(Decrease)	20,212,566	2,259,862
Deferred Revenue Increase/(Decrease)	199,501	(302,920)
School Generated Funds Liability Increase/(Decrease)	(200,444)	340,192
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	<u>29,015,720</u>	<u>22,583,355</u>
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(37,464,158)	(23,901,357)
Proceeds on Disposal of Tangible Capital Assets	<u>30,269</u>	<u>16,500</u>
Cash Provided by (Applied to) Capital Transactions	<u>(37,433,889)</u>	<u>(23,884,857)</u>
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	<u>(1,551,565)</u>	<u>2,206,511</u>
Cash Provided by (Applied to) Investing Transactions	<u>(1,551,565)</u>	<u>2,206,511</u>
<b>Financing Transactions</b>		
Borrowings from the Provincial Government Increase/(Decrease)	29,731,181	10,694,180
Other Borrowings Increase/(Decrease)	<u>-</u>	<u>-</u>
Cash Provided by (Applied to) Financing Transactions	<u>29,731,181</u>	<u>10,694,180</u>
Cash and Bank / Overdraft (Increase)/Decrease	19,761,447	11,599,189
Cash and Bank (Overdraft) at Beginning of Year	<u>(11,613,330)</u>	<u>(23,212,519)</u>
<b>Cash and Bank (Overdraft) at End of Year</b>	<u><u>8,148,117</u></u>	<u><u>(11,613,330)</u></u>

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements

Year ended June 30, 2020

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## 1. Nature of organization and economic dependence:

The Winnipeg School Division (Division) is a public education system that provides educational services for students in nursery to grade 12 residing primarily within its designated boundaries.

The Division is economically dependent on the Province of Manitoba for the majority of its revenue and capital financing requirements. Without this funding, the Division would not be able to continue its operations.

The Division is exempt from income tax under the *Income Tax Act*.

## 2. Significant accounting policies:

The significant accounting policies of the Division include:

### (a) Reporting entity and consolidation:

The Division's reporting entities are comprised of the Division, school generated funds and The Children's Heritage Fund.

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

### (b) Trust funds:

The Division administers various trust funds. Trust funds and their related operations are not included in the consolidated financial statements as they are not owned or controlled by the Division.

#### (i) Margaret Crawford Fund:

The Division administers the Margaret H. Crawford Trust Fund, a bequest fund that was established in 1954 which awards bursaries to students in vocational programming. Total funds under administration as at December 31, 2019 were \$637,011 (2018 - \$589,052).

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

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## 2. Significant accounting principles (continued):

### (ii) School scholarship funds:

Certain schools in the Division administer trust funds for the specific purpose of awarding scholarships to students. As at June 30, 2020, funds on hand in these schools for this purpose totaled \$7,008 (2019 - \$11,985).

### (iii) Funds under administration:

Funds held on behalf of the Winnipeg Teachers Association's dental plan totaling \$1,882,237 (2019 - \$1,465,524) and funds held on behalf of the Winnipeg Teachers Association extended health care plan totaling \$2,010,494 (2019 - \$1,953,549) are included in portfolio investments and accounts payable on the Operating Fund schedule of financial position.

### (c) Basis of accounting:

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

### (d) Fund accounting:

The Division records financial transactions in separate funds as defined by Financial Reporting and Accounting in Manitoba Education (FRAME).

The Operating Fund is maintained to record all the day to day operating revenues and expenditures. The Capital Fund is used to account for the acquisition, amortization, disposal and financing of capital assets. The Special Purpose Fund is used to account for school generated funds and the Children's Heritage Fund controlled by the Division.

### (e) Deferred revenue:

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the delivery of certain programs and services or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenditures are incurred or services performed.



# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

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## 2. Significant accounting principles (continued):

### (f) Tangible capital assets:

Tangible capital assets are non-financial assets that are used by the Division in operations 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 a tangible capital asset, each asset, other than land, must 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
Building - wood frame	50,000	25
Network infrastructure	25,000	10
Leasehold improvements	25,000	Over term of the lease
School buses	50,000	10
Vehicles	10,000	5
Computer software	10,000	4
Equipment	10,000	5
Computer hardware, services and peripherals	10,000	4
Furniture and fixtures	10,000	10

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With the exception of buildings, all tangible capital assets are recorded at historical cost.

Buildings are recorded at historical cost. 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.

Tangible capital assets are amortized on a straight-line basis over their estimated useful lives as prescribed by FRAME. Land is not 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.

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

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## 2. Significant accounting principles (continued):

### (g) Employee future benefits:

The Division provides a contributory defined benefit pension plan and Disability Income Plan (benefit plans) and other negotiated future benefits to employees. The costs of the Division's benefit plans are recognized over the period in which the related employees render their service. The Division adopted the following PSAB reporting standards with respect to accounting for these employee future benefits:

#### (i) Benefit plans:

A discount rate is used to measure benefit obligations. The expected return on pension plan assets is calculated on the fair value of the assets as of the year end date.

These costs are actuarially determined using the accrued benefit actuarial cost method with salary projection and management's best estimate of expected plan investment performance, salary escalation and retirement ages of employees.

Current service costs and interest costs on the benefit obligation are charged to income as they accrue. Actuarial gains and losses are amortized to the liability or asset and the related expenditure over the expected average remaining service life of active plan members.

The cost of the benefit plan amendments related to prior period employee services is accounted for in the period of the plan amendment.

#### (ii) Non-vesting accumulating sick days:

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

#### (iii) Other future benefits:

Other future benefits are currently under-written on an experience-rated non-refundable basis. Should the rates established be inadequate or excessive, any deficit or surplus which develops in the account is absorbed by the insurer.

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

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## 2. Significant accounting principles (continued):

### (h) Capital reserve:

Certain amounts approved by the Board of Trustees and the Public Schools Finance Board 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.

### (i) Government transfers:

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

### (j) Investment income:

Investment income is reported as revenue in the period earned.

### (k) Use of estimates:

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

### (l) Liability for contaminated sites:

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

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The Division is directly responsible or accepts responsibility;
- (iv) It is expected that the future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

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## 2. Significant accounting principles (continued):

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

## 3. Overdraft:

The Division has a temporary authorized overdraft limit with a chartered bank of \$100,000,000, which will revert back to \$64,000,000 on November 30, 2020, for operating expenses. The Division has an additional overdraft limit of \$10,000,000 for approved building and infrastructure projects. As at June 30, 2020, the authorized overdraft has not been utilized. As at June 30, 2019 the operating overdraft utilized was \$25,000,000, in the form of fixed rate promissory notes. Overdrafts are secured by borrowing By-Law No. 1290.

## 4. Employee future benefits:

The Division sponsors a contributory defined benefit pension plan and other future benefits for certain employees.

### (i) Defined benefit pension plan:

Employees eligible for The Winnipeg School Division Pension Fund for Employees Other Than Teachers (the "pension plan") are required to contribute a percentage of earnings in accordance with the following schedule:

Year	Pensionable salary	Excess pensionable salary
2009 to 2011	7.00%	8.20%
2012	7.40%	8.70%
2013	7.80%	9.10%
2014 to 2020	8.10%	9.50%

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The Division is required to contribute an amount each year equal to 127.4 percent of employees' required pension contributions.

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

## 4. Employee future benefits (continued):

The pension plan is actuarially valued annually. The most recent actuarial report was prepared on December 31, 2019 and extrapolated to June 30, 2020. Information about the Division's pension plan is as follows:

	2020	2019
Pension plan assets:		
Smoothed market value, beginning of year	\$ 385,674,538	\$ 365,784,919
Expected return	21,998,212	20,946,431
Actuarial investment gain (loss)	(5,901,617)	1,941,498
Employer contributions	7,637,035	7,916,108
Employee contributions	6,794,515	7,042,795
Pension paid	(20,625,433)	(17,957,213)
<b>Smoothed market value, end of year</b>	<b>\$ 395,577,250</b>	<b>\$ 385,674,538</b>
Accrued pension plan obligations:		
Balance, beginning of year	\$ 385,062,626	\$ 370,498,279
Current service costs	12,413,579	12,729,852
Interest costs	22,270,188	21,526,563
Pension paid	(20,625,433)	(17,957,213)
Actuarial loss (gain)	930,300	(1,734,855)
<b>Balance, end of year</b>	<b>\$ 400,051,260</b>	<b>\$ 385,062,626</b>
<b>Surplus (deficit) of plan assets versus plan obligations</b>		
	\$ (4,474,010)	\$ 611,912
<b>Net pension plan asset (liability)</b>	<b>(4,474,010)</b>	<b>611,912</b>
<b>Less: net unamortized actuarial loss (gain)</b>	<b>4,474,010</b>	<b>(611,912)</b>
<b>Net accrued pension asset (liability)</b>	<b>\$ -</b>	<b>\$ -</b>

As at June 30, 2020, the surplus (deficit) of the plan assets versus plan obligation includes an asset smoothing adjustment of \$4,271,544 (2019 - \$6,084,511) increasing the value of the pension plan assets from the market value. The deficit of the plan assets versus plan obligation on a market value basis as at June 30, 2020 is \$8,745,554 (2019 - \$5,472,599).

As the Division's contribution to the plan each year is equal to its pension expense, no accrued pension asset or liability is reflected in the consolidated statement of financial position. The pension plan provides that within certain prescribed constraints, in the event of a funding deficiency, amendments to the pension plan will be utilized to resolve the deficiency.

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

## 4. Employee future benefits (continued):

The total net cost for the Division's pension plan is as follows:

	2020	2019
Net defined pension plan cost:		
Current service cost less employee contributions	\$ 5,619,064	\$ 5,687,057
Interest on plan obligations	22,270,188	21,526,563
Expected return on plan assets	(21,998,212)	(20,946,431)
Actuarial loss (gain)	6,831,917	(3,676,353)
Valuation allowance (decrease) increase	(5,085,922)	5,325,272
Net defined benefit plans cost	\$ 7,637,035	\$ 7,916,108

The significant actuarial assumptions adopted in measuring the Division's pension cost and accrued benefit obligations are as follows:

	2020	2019
Discount rate	5.75%	5.75%
Rate of compensation increase	2.5% plus merit	2.5% plus merit
Rate of inflation	2.5%	2.5%

The expected rate of return on plan assets was 5.75 percent. The actual rate of return, net of investment expenses, on the fair value of Plan assets in 2019 was 4.07 percent.

The pension plan assets are held in trust and the investment portfolio allocation by asset type is indicated below in market values:

	2020	2019
Equities	49%	59%
Bonds	51%	40%
Cash and cash equivalents	0%	1%

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

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## 4. Employee future benefits (continued):

### (ii) Non-vested accumulated sick leave benefits:

Non-vested accumulated sick leave benefits are measured using net present value techniques on the expected future utilization of excess of sick benefits used over earned per year, to maximum entitlement. The impact of the estimated non-vested sick leave benefit for the year ended June 30, 2020 was a recovery of \$1,112,092, whereas for the year ended June 30, 2019 a cost was incurred of \$485,555. At June 30, 2020, the Division has recorded an estimated liability of \$2,222,934 (2019 - \$3,335,026) in respect of these benefits.

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

### (iii) Disability income plan:

The Division provides a disability income plan for permanent full-time employees who have been employed in the service of the Division for at least two consecutive years and are members of the pension plan.

An actuarial valuation is required every two years. The most recent actuarial report was prepared on December 31, 2019, at which date the disability income plan had net assets in excess of the benefit obligation recorded of \$1,436,500 (2018 - \$1,221,842). Pursuant to the Division's by-laws it does not have any access to the disability income plan's surplus and as such, no benefit plan asset relating to this plan is recorded in the Division's consolidated statement of financial position.

### (iv) Other future benefits:

The Division provides other negotiated future benefits to employees, the costs of which are recognized over the period in which these employees render their service. At June 30, 2020, the Division has recorded an estimated liability of \$4,072,005 (2019 - \$4,205,933) in respect of these benefits. The significant actuarial assumption used in measuring the Division's estimated liability is a discount rate of 5.75 percent (2019 - 5.75 percent).

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

## 5. Deferred revenue:

	Balance as at June 30, 2019	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2020
Educational property tax credit	\$ 12,148,262	\$ 30,124,421	\$ 30,363,089	\$ 11,909,594
Special purpose funds and other	2,526,479	2,648,069	2,209,900	2,964,648
	<u>\$ 14,674,741</u>	<u>\$ 32,772,490</u>	<u>\$ 32,572,989</u>	<u>\$ 14,874,242</u>

## 6. School generated funds:

School generated funds are monies raised by the school, or under the auspices of the school, which each school's principal may raise, hold, administer or expend subject to the rules of the Division. At June 30, 2020, school funds held totaled \$2,984,784 (2019 - \$3,108,771).

The school generated funds liability of \$3,106,950 (2019 - \$3,307,394) comprises the portion of school generated funds that are not controlled and included in the Division's cash and bank balances.

## 7. Debenture debt:

The debenture debt of the Division is in the form of twenty-year debentures payable, principal and interest, in twenty equal yearly instalments and maturing at various dates from fiscal 2021 to 2040. Payment of principal and interest is funded entirely by grants from the Province of Manitoba. The debentures carry interest rates that range from 2.625 percent to 7.25 percent. The debenture principal and interest repayments in the next five years and thereafter are:

	Principal	Interest	Total
2020/21	\$ 10,426,493	\$ 6,149,767	\$ 16,576,260
2021/22	10,391,687	5,676,409	16,068,096
2022/23	10,405,041	5,214,379	15,619,420
2023/24	10,101,966	4,760,332	14,862,298
2024/25	9,674,597	4,332,231	14,006,828
Thereafter	109,056,411	25,192,706	134,249,117
<u>Total</u>	<u>\$ 160,056,195</u>	<u>\$ 51,325,824</u>	<u>\$ 211,382,019</u>

As at June 30, 2020, the Division held advances on claims for capital projects received from the Public Schools Finance Board totaling \$1,395,882 (2019 - nil). As at June 30, 2019, the Division submitted claims for capital projects from the Public Schools Finance Board totaling \$6,225,180, received during fiscal 2020.



# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

## 8. Net tangible capital assets:

The schedule of tangible capital assets (TCA) on page 23 of the consolidated financial statements provides a breakdown of cost, accumulated amortization and net book value by class.

	Gross amount	Accumulated amortization	Net book value
Tangible capital assets	\$ 438,118,926	\$ 197,069,781	\$ 241,049,145

## 9. Expenditures by type:

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

## 10. Contractual obligations and contingencies:

The Division is committed to payments under operating leases for equipment and building rentals through 2030 in the amount of \$3,760,923. Annual payments for these commitments are as follows:

2020	\$ 998,975
2021	895,446
2022	813,796
2023	139,290
2024	130,488
2025 and thereafter	782,928
	<u>\$ 3,760,923</u>

The Division is involved in various legal matters arising in the ordinary course of business. Management believes the resolution of these matters is not likely to have a material adverse effect on the Division's financial position, results of operations or cash flows.

## 11. Special levy raised for la Division Scolaire Franco-Manitobaine:

In accordance with Section 190.1 of *The Public Schools Act*, the Division is required to collect a special levy on behalf of la Division Scolaire Franco-Manitobaine. As at June 30, 2020, the amount of this special levy was \$2,310,605 (2019 - \$2,133,166). These amounts are not included in the Division's consolidated financial statements.

# THE WINNIPEG SCHOOL DIVISION

Notes to Consolidated Financial Statements (continued)

Year ended June 30, 2020

## 12. Interest paid:

Interest paid during the fiscal year is comprised of the following:

	2020	2019
Operating Fund:		
Interest and bank charges	\$ 100,792	\$ 301,577
Capital Fund:		
Debenture bank interest	5,700,814	5,367,188
	<u>\$ 5,801,606</u>	<u>\$ 5,668,765</u>

## 13. COVID-19 pandemic:

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization and has had a significant financial, market and social dislocating impact. As a result of the COVID-19 pandemic and based on public health recommendations, for the last three months of the fiscal year the Division experienced closure of its schools and division office, implemented virtually instructed student learning, issued lay-offs of certain employee groups and enforced mandatory working from home requirements for those able to do so.

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

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



**OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2020	2019
<b>Financial Assets</b>		
Cash and Bank	1,211,129	-
Due from		
- Provincial Government	9,610,187	10,416,715
- Federal Government	3,001,909	1,747,304
- Municipal Government	101,939,463	98,092,580
- Other School Divisions	109,078	41,449
- First Nations	605,537	662,507
- Other Funds	-	16,431,092
Accounts Receivable	571,572	447,750
Accrued Investment Income	-	-
Portfolio Investments	2,010,494	1,953,549
	<u>119,059,369</u>	<u>129,792,946</u>
<b>Liabilities</b>		
Overdraft	-	19,094,322
Accounts Payable	15,471,370	11,710,987
Accrued Liabilities	61,622,938	47,218,387
Employee Future Benefits	6,294,938	7,540,959
Accrued Interest Payable	-	-
Due to		
- Provincial Government	2,044,495	1,400,998
- Federal Government	6,982,439	5,709,488
- Municipal Government	63,340	-
- Other School Divisions	1,682,311	1,353,978
- First Nations	-	-
- Capital Fund	2,129,409	10,372,691
Deferred Revenue	13,675,558	14,501,408
Other Borrowings	-	-
	<u>109,966,798</u>	<u>118,903,218</u>
<b>Net Financial Assets (Net Debt)</b>	<u>9,092,571</u>	<u>10,889,728</u>
<b>Non-Financial Assets</b>		
Inventories	1,190,006	1,188,987
Prepaid Expenses	694,028	590,626
	<u>1,884,034</u>	<u>1,779,613</u>
<b>Accumulated Surplus (Deficit)</b>	<u>10,976,605</u>	<u>12,669,341</u>

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

For the Year Ended June 30

	2020 Actual	2020 Budget	2019 Actual
<b>Revenue</b>			
Provincial Government - Core	243,780,359	245,475,224	245,228,330
Federal Government	3,895,735	3,696,101	4,600,598
Municipal Government - Property Tax	162,171,466	160,851,875	156,208,907
- Other	66,970	75,000	101,488
Other School Divisions	2,280,326	2,517,500	2,375,875
First Nations	1,741,360	2,270,000	2,022,050
Private Organizations and Individuals	2,279,616	1,838,700	2,346,019
Other Sources	1,303,783	720,000	1,013,532
	<u>417,519,615</u>	<u>417,444,400</u>	<u>413,896,799</u>
<b>Expenses</b>			
Regular Instruction	221,662,062	217,327,226	217,046,231
Student Support Services	95,961,027	97,051,614	93,637,872
Adult Learning Centres	856,421	795,800	807,930
Community Education and Services	9,377,219	9,230,900	9,521,931
Divisional Administration	12,069,744	11,350,727	11,080,601
Instructional and Other Support Services	9,948,932	10,501,626	8,930,713
Transportation of Pupils	6,693,371	7,347,800	7,199,436
Operations and Maintenance	51,809,722	54,267,107	48,306,211
Fiscal	7,283,888	7,483,300	7,214,260
	<u>415,662,386</u>	<u>415,356,100</u>	<u>403,745,185</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>1,857,229</u>	<u>2,088,300</u>	<u>10,151,614</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(1,112,092)</u>		<u>485,555</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>2,969,321</u>	<u>2,088,300</u>	<u>9,666,059</u>
Net Transfers from (to) Capital Fund	<u>(4,662,057)</u>	<u>(2,088,300)</u>	<u>(5,195,778)</u>
Transfers from Special Purpose Funds	<u>-</u>		<u>-</u>
Net Current Year Surplus (Deficit)	<u>(1,692,736)</u>	<u>0</u>	<u>4,470,281</u>
Opening Accumulated Surplus (Deficit)	12,669,341		8,199,060
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>12,669,341</u>		<u>8,199,060</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u><u>10,976,605</u></u>		<u><u>12,669,341</u></u>

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

For the Year Ended June 30, 2020

**Funding of Schools Program**

Base Support		
Instructional Support	56,853,011	
Additional Instructional Support for Small Schools	-	
Sparsity	-	
Curricular Materials	1,648,668	
Information Technology	1,829,236	
Library Services	2,714,350	
Student Services	16,336,921	
Counselling and Guidance	2,448,815	
Professional Development	1,150,648	
Physical Education	738,188	
Occupancy	<u>14,297,310</u>	98,017,147
Categorical Support		
Transportation	1,415,674	
Board and Room	-	
Special Needs: Coordinator/Clinician	2,212,785	
Special Needs: Level 2	7,412,850	
Special Needs: Level 3	6,943,318	
Senior Years Technology Education	1,589,335	
English as an Additional Language	2,243,190	
Indigenous Academic Achievement (including BSSIP)	2,379,400	
Indigenous and International Languages	56,581	
French Language Education	1,045,011	
Small Schools	-	
Enrolment Change Support	471,488	
Northern Allowance	-	
Early Childhood Development Initiative	501,043	
Literacy and Numeracy	2,477,804	
Education for Sustainable Development	<u>56,000</u>	28,804,479
Equalization		53,015,289
Additional Equalization		4,863,665
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	967,380	
Technology Education Equipment Replacement	385,500	
Skills Strategy Equipment Enhancement	429,109	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	26,467	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	<u>-</u>	<u>1,808,456</u>
		<u><u>186,509,036</u></u>



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

For the Year Ended June 30, 2020

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		3,709,796	
Other:	<u>Directed Grants</u>	185,939	
			3,895,735
<b>Municipal Government</b>			
Special Requirement	197,899,176		
Less: Education Property Tax Credit	(30,363,089)		
Less: Tax Incentive Grant	<u>(5,364,621)</u>	162,171,466	
Other:		66,970	162,238,436
<b>Other School Divisions</b>			
Tuition Fees		2,185,233	
Transfer Fees		-	
Residual Fees		95,093	
Transportation of Pupils		-	
Other:		-	
			2,280,326
<b>First Nations</b>			
Tuition Fees		1,741,360	
Transportation of Pupils		-	
Other:		-	
			1,741,360
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		155,325	
International Tuition		1,585,824	
Continuing Education		-	
Other Tuition:		-	
Food Service		127,032	
Government Business Enterprises (GBE's)		-	
Other:	<u>Transportation Revenue</u>	4,754	
	<u>Recoveries</u>	8,675	
	<u>Sale of Shop Materials</u>	70,736	
	<u>Substitute Wages</u>	49,582	
	<u>Pension Fund Admin Fee</u>	91,478	
	<u>Directed Grants</u>	186,210	2,279,616
<b>Other Sources</b>			
Interest		566,879	
Donations		-	
Other:	<u>Permiit Income</u>	192,105	
	<u>School Building Rental Income</u>	405,461	
	<u>Food Program Initiative</u>	138,681	
	<u>Building Department Recycling</u>	657	
			1,303,783
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<u><u>173,739,256</u></u>



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

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2020	2019
	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	193,751,624	84,396,368	776,497	7,946,271	8,552,114	5,225,933	3,097,869	28,110,383		331,857,059	321,847,729
Employees Benefits and Allowances	11,859,587	8,357,456	40,022	635,974	1,321,786	635,920	552,500	5,010,704		28,413,949	27,857,324
Services	3,751,405	1,836,926	30,897	657,655	1,708,500	1,511,016	1,779,356	13,596,616		24,872,371	25,929,307
Supplies, Materials and Minor Equipment	10,542,496	953,303	9,005	137,319	487,344	2,485,675	1,263,646	5,092,019		20,970,807	18,599,944
Interest and Bank Charges									100,792	100,792	301,577
Bad Debt Expense									-	0	0
Transfers	1,756,950	416,974	-	-	-	90,388	-	-	(PAYROLL TAX) 7,183,096	9,447,408	9,209,304
<b>TOTALS</b>	<b>221,662,062</b>	<b>95,961,027</b>	<b>856,421</b>	<b>9,377,219</b>	<b>12,069,744</b>	<b>9,948,932</b>	<b>6,693,371</b>	<b>51,809,722</b>	<b>7,283,888</b>	<b>415,662,386</b>	<b>403,745,185</b>

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

For the Year Ended June 30, 2020

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	15,092,722						15,092,722
330 Instructional - Teaching		112,135,846		7,065,693	39,562,472	3,509,493	162,273,504
350 Instructional - Other		3,208,605		268,398	609,092	206,470	4,292,565
360 Technical, Specialized and Service	262,463	1,702,870			13,555	217,145	2,196,033
370 Secretarial, Clerical and Other	7,774,265						7,774,265
390 Information Technology	2,122,535						2,122,535
Total Salaries	25,251,985	117,047,321	0	7,334,091	40,185,119	3,933,108	193,751,624
4XX EMPLOYEES BENEFITS AND ALLOWANCES	2,379,928	6,681,829		424,460	2,104,475	268,895	11,859,587
5-6XX SERVICES							
510 Professional, Technical and Specialized	60,637	1,091,021			88,534	5,941	1,246,133
520 Communications	642,945						642,945
540 Travel and Meetings	11,220	36,588		1,152	9,048	1,424	59,432
560 Tuition							0
570 Printing and Binding							0
580 Insurance and Bond Premiums							0
590 Maintenance and Repair Services	20,170	89,924		4,149	11,970	8,438	134,651
610 Rentals	943,988	29,591				16,500	990,079
630 Advertising	11,843	4,149					15,992
640 Dues and Fees	118						118
650 Professional and Staff Development	435						435
680 Information Technology Services	499,111	161,651			239	619	661,620
Total Services	2,190,467	1,412,924	0	5,301	109,791	32,922	3,751,405
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	311,736	1,672,091		48,718	379,227	618,979	3,030,751
740 Curricular and Media Materials		956,181		61,230	317,001	32,228	1,366,640
760 Minor Equipment	38,360	1,450,006		35,926	218,770	119,455	1,862,517
780 Information Technology Equipment	71,338	3,713,913		54,441	366,466	76,430	4,282,588
Total Supplies, Materials and Minor Equipment	421,434	7,792,191	0	200,315	1,281,464	847,092	10,542,496
96X-99 TRANSFERS							
960 School Divisions		1,756,950					1,756,950
980 Organizations and Individuals							0
Total Transfers	0	1,756,950	0	0	0	0	1,756,950
<b>TOTALS</b>	<b>30,243,814</b>	<b>134,691,215</b>	<b>0</b>	<b>7,964,167</b>	<b>43,680,849</b>	<b>5,082,017</b>	<b>221,662,062</b>

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

\*\* includes multi-track schools.

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

For the Year Ended June 30, 2020

<b>STUDENT SUPPORT SERVICES</b>		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	423,926	755,611					1,179,537
330	Instructional - Teaching			10,994,578	7,528,343	12,159,297	6,215,536	36,897,754
350	Instructional - Other			17,925,962	9,669,621	6,438,944		34,034,527
360	Technical, Specialized and Service		200,188			271,337	405,669	877,194
370	Secretarial, Clerical and Other	274,848	526,558					801,406
380	Clinician		10,496,823					10,496,823
390	Information Technology		109,127					109,127
	Total Salaries	698,774	12,088,307	28,920,540	17,197,964	18,869,578	6,621,205	84,396,368
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	59,653	736,352	3,577,549	1,926,801	1,697,493	359,608	8,357,456
5-6XX	SERVICES							
510	Professional, Technical and Specialized		1,240,833	318,778	36	109,977		1,669,624
520	Communications	13,886	14,537			1,268		29,691
540	Travel and Meetings	265	24,924	39,752	5,714	23,649	4,005	98,309
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services		683	450				1,133
610	Rentals	3,223	27,307	380		1,411		32,321
630	Advertising							0
640	Dues and Fees		369			335		704
650	Professional and Staff Development							0
680	Information Technology Services		1,414			3,730		5,144
	Total Services	17,374	1,310,067	359,360	5,750	140,370	4,005	1,836,926
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	377	40,572	146,894	89,098	131,782	788	409,511
740	Curricular and Media Materials		92,371	1,384	7,596	44,793	980	147,124
760	Minor Equipment		36,337	20,094	18,356	30,771	1,081	106,639
780	Information Technology Equipment		74,471	160,728	15,076	39,754		290,029
	Total Supplies, Materials and Minor Equipment	377	243,751	329,100	130,126	247,100	2,849	953,303
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals			416,974				416,974
	Total Transfers	0	0	416,974	0			416,974
<b>TOTALS</b>		<b>776,178</b>	<b>14,378,477</b>	<b>33,603,523</b>	<b>19,260,641</b>	<b>20,954,541</b>	<b>6,987,667</b>	<b>95,961,027</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 300**

For the Year Ended June 30, 2020

<b>ADULT LEARNING CENTRES</b>		10	20	
CODE	OBJECT \ PROGRAM	ADMINISTRATION AND OTHER	INSTRUCTION	TOTALS
3XX	SALARIES			
320	Executive, Managerial and Supervisory	51,993		51,993
330	Instructional - Teaching		701,546	701,546
350	Instructional - Other			0
360	Technical, Specialized and Service	4,277	18,681	22,958
370	Secretarial, Clerical and Other			0
390	Information Technology			0
	Total Salaries	56,270	720,227	776,497
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	4,026	35,996	40,022
5-6XX	SERVICES			
510	Professional, Technical and Specialized			0
520	Communications	1,880		1,880
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	26,752		26,752
620	Property Taxes			0
630	Advertising		59	59
640	Dues and Fees			0
650	Professional and Staff Development		200	200
680	Information Technology Services	2,006		2,006
	Total Services	30,638	259	30,897
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT			
710	Supplies	662	1,611	2,273
740	Curricular and Media Materials		338	338
760	Minor Equipment			0
780	Information Technology Equipment		6,394	6,394
	Total Supplies, Materials and Minor Equipment	662	8,343	9,005
96X-99	TRANSFERS			
960	School Divisions			0
980	Organizations and Individuals			0
999	Recharge			0
	Total Transfers	0	0	0
	<b>TOTALS</b>	<b>91,596</b>	<b>764,825</b>	<b>856,421</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**  
For the Year Ended June 30, 2020

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX	SALARIES					
320	Executive, Managerial and Supervisory		131,665			131,665
330	Instructional - Teaching		2,207,086		3,901,380	6,108,466
350	Instructional - Other		191,150		1,012,691	1,203,841
360	Technical, Specialized and Service		213,843	5,093		218,936
370	Secretarial, Clerical and Other		115,071	97,948		213,019
380	Clinician		66,296			66,296
390	Information Technology		4,048			4,048
	Total Salaries	0	2,929,159	103,041	4,914,071	7,946,271
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		248,805	16,623	370,546	635,974
5-6XX	SERVICES					
510	Professional, Technical and Specialized		78,429	4,761		83,190
520	Communications		3,857			3,857
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals		564,641	32	419	565,092
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development		1,079			1,079
680	Information Technology Services		82	4,355		4,437
	Total Services	0	648,088	9,148	419	657,655
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies		16,366	25,948	63,495	105,809
740	Curricular and Media Materials		511		4,351	4,862
760	Minor Equipment		1,089		1,861	2,950
780	Information Technology Equipment		23,698			23,698
	Total Supplies, Materials and Minor Equipment	0	41,664	25,948	69,707	137,319
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	<b>TOTALS</b>	<b>0</b>	<b>3,867,716</b>	<b>154,760</b>	<b>5,354,743</b>	<b>9,377,219</b>

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

For the Year Ended June 30, 2020

<b>DIVISIONAL ADMINISTRATION</b>		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	181,929				181,929
320	Executive, Managerial and Supervisory		2,199,290	552,594	121,405	2,873,289
360	Technical, Specialized and Service	114,894	520,617	1,542,367	116,862	2,294,740
370	Secretarial, Clerical and Other	207,967	583,224	2,173,241	88,094	3,052,526
390	Information Technology				149,630	149,630
	Total Salaries	504,790	3,303,131	4,268,202	475,991	8,552,114
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	69,200	296,981	900,080	55,525	1,321,786
5-6XX	SERVICES					
510	Professional, Technical and Specialized	150,415	11,050	480,122	56,566	698,153
520	Communications	442	9,408	85,856	12,277	107,983
540	Travel and Meetings	3,660	21,578	5,155	12	30,405
570	Printing and Binding		56,098			56,098
580	Insurance and Bond Premiums			127,554		127,554
590	Maintenance and Repair Services			970	11,664	12,634
610	Rentals	4,642		51,977	301	56,920
630	Advertising	1,222	2,959	13,810		17,991
640	Dues and Fees	130,985	24,713	15,403	300	171,401
650	Professional and Staff Development	6,608	13,606	32,368		52,582
680	Information Technology Services	658	964	14,960	360,197	376,779
	Total Services	298,632	140,376	828,175	441,317	1,708,500
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	16,364	28,290	104,224	7,403	156,281
740	Curricular and Media Materials		72,680	6,948	4,262	83,890
760	Minor Equipment	1,008	538	44,033	995	46,574
780	Information Technology Equipment	63,719	19,673	81,323	35,884	200,599
	Total Supplies, Materials and Minor Equipment	81,091	121,181	236,528	48,544	487,344
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0		0
	<b>TOTALS</b>	<b>953,713</b>	<b>3,861,669</b>	<b>6,232,985</b>	<b>1,021,377</b>	<b>12,069,744</b>

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

For the Year Ended June 30, 2020

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory						0
330	Instructional - Teaching		763,954	374,475	857,574		1,996,003
350	Instructional - Other			1,063,206	2,701	35,594	1,101,501
360	Technical, Specialized and Service	180,823		91,902		1,110,864	1,383,589
370	Secretarial, Clerical and Other	66,600		258,550	295,174	124,516	744,840
390	Information Technology						0
	Total Salaries	247,423	763,954	1,788,133	1,155,449	1,270,974	5,225,933
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	37,533	33,499	271,248	88,177	205,463	635,920
5-6XX	SERVICES						
510	Professional, Technical and Specialized	471,874	6,222		5,458	306,342	789,896
520	Communications	3,327	1,092	10,736			15,155
540	Travel and Meetings	37,626		199		9,985	47,810
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums	47,620				19,180	66,800
590	Maintenance and Repair Services		829	165			994
610	Rentals	17,502	2,935	2,042		556	23,035
630	Advertising						0
640	Dues and Fees	3,850	16,582		400		20,832
650	Professional and Staff Development				460,208	3,398	463,606
680	Information Technology Services			82,888			82,888
	Total Services	581,799	27,660	96,030	466,066	339,461	1,511,016
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	9,155	29,775	39,331	11,190	1,556,178	1,645,629
740	Curricular and Media Materials		1,698	362,185	10,940	4,892	379,715
760	Minor Equipment		43,219	33,083		35,936	112,238
780	Information Technology Equipment	2,406	12,835	325,270		7,582	348,093
	Total Supplies, Materials and Minor Equipment	11,561	87,527	759,869	22,130	1,604,588	2,485,675
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals					90,388	90,388
	Total Transfers					90,388	90,388
	<b>TOTALS</b>	<b>878,316</b>	<b>912,640</b>	<b>2,915,280</b>	<b>1,731,822</b>	<b>3,510,874</b>	<b>9,948,932</b>

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**  
For the Year Ended June 30, 2020

<b>TRANSPORTATION OF PUPILS</b>		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						0
350	Instructional - Other						0
360	Technical, Specialized and Service	162,346	2,615,067				2,777,413
370	Secretarial, Clerical and Other	320,456					320,456
390	Information Technology						0
	Total Salaries	482,802	2,615,067		0	0	3,097,869
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	83,542	468,958				552,500
5-6XX	SERVICES						
510	Professional, Technical and Specialized	813	131,399				132,212
520	Communications	3,759	424				4,183
540	Travel and Meetings	764					764
550	Transportation of Pupils		954,330			268,868	1,223,198
570	Printing and Binding						0
580	Insurance and Bond Premiums		88,696				88,696
590	Maintenance and Repair Services		189,447				189,447
610	Rentals	1,090	379				1,469
630	Advertising						0
640	Dues and Fees	1,036					1,036
650	Professional and Staff Development		1,299				1,299
680	Information Technology Services		137,052				137,052
	Total Services	7,462	1,503,026	0	0	268,868	1,779,356
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	7,009	869,618				876,627
740	Curricular and Media Materials						0
760	Minor Equipment		5,857				5,857
780	Information Technology Equipment		381,162				381,162
	Total Supplies, Materials and Minor Equipment	7,009	1,256,637		0	0	1,263,646
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
	<b>TOTALS</b>	<b>580,815</b>	<b>5,843,688</b>	<b>0</b>	<b>0</b>	<b>268,868</b>	<b>6,693,371</b>



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

For the Year Ended June 30, 2020

<b>OPERATIONS AND MAINTENANCE</b>		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	170,678					170,678
360	Technical, Specialized and Service	233,717	23,461,569	2,453,158	790,549	550,559	27,489,552
370	Secretarial, Clerical and Other	450,153					450,153
390	Information Technology						0
	Total Salaries	854,548	23,461,569	2,453,158	790,549	550,559	28,110,383
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	215,537	4,124,796	466,869	132,563	70,939	5,010,704
5-6XX	SERVICES						
510	Professional, Technical and Specialized		1,119,267	269,747		160,857	1,549,871
520	Communications	24,719	62,456		422		87,597
530	Utility Services		5,996,530		312,428		6,308,958
540	Travel and Meetings	17,709	8,885	69,087			95,681
570	Printing and Binding						0
580	Insurance and Bond Premiums		560,868		17,488		578,356
590	Maintenance and Repair Services	669	844,206	2,183,294	252,815	435,869	3,716,853
610	Rentals	744	389,934				390,678
620	Property Taxes		466,470		297,084		763,554
630	Advertising						0
640	Dues and Fees	7,790					7,790
650	Professional and Staff Development		19,957				19,957
680	Information Technology Services			77,321			77,321
	Total Services	51,631	9,468,573	2,599,449	880,237	596,726	13,596,616
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	27,714	2,250,291	1,701,183	214,855	597,092	4,791,135
740	Curricular and Media Materials	7,207	182				7,389
760	Minor Equipment	8,994	162,189	45,923	2,552	11,811	231,469
780	Information Technology Equipment	29,185	32,841				62,026
	Total Supplies, Materials and Minor Equipment	73,100	2,445,503	1,747,106	217,407	608,903	5,092,019
96X-99	TRANSFERS						
999	Recharge						0
<b>TOTALS</b>		<b>1,194,816</b>	<b>39,500,441</b>	<b>7,266,582</b>	<b>2,020,756</b>	<b>1,827,127</b>	<b>51,809,722</b>



**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2020	2019
<b>Financial Assets</b>		
Cash and Bank	3,419,596	2,967,397
Due from		
- Provincial Government	2,422,351	2,243,868
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	2,129,409	10,372,691
Accounts Receivable	264,193	325,971
Accrued Investment Income	-	-
Portfolio Investments	-	-
	8,235,549	15,909,927
<b>Liabilities</b>		
Overdraft	-	-
Accounts Payable	2,083,661	205,400
Accrued Liabilities	-	-
Accrued Interest Payable	2,422,351	2,243,868
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	-	16,431,092
Deferred Revenue	390,902	97,133
Borrowings from the Provincial Government	160,056,195	130,325,014
Other Borrowings	-	-
	164,953,109	149,302,507
<b>Net Assets (Debt)</b>	<b>(156,717,560)</b>	<b>(133,392,580)</b>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	241,049,145	215,344,148
<b>Accumulated Surplus / Equity *</b>	84,331,585	81,951,568
* Comprised of:		
Reserve Accounts	2,700,772	3,488,750
Equity in Tangible Capital Assets	81,630,813	78,462,818
	84,331,585	81,951,568

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

For the Year Ended June 30

	2020	2019
<b>Revenue</b>		
Provincial Government		
Grants	61,134	37,358
Debt Servicing - Principal	9,279,420	8,481,019
- Interest	5,700,814	5,367,188
Federal Government	-	-
Municipal Government	14,964	892,494
Other Sources:		
Investment Income	-	-
Donations	74,996	233,719
MB Hydro grant	16,338	-
Gain / (Loss) on Disposal of Capital Assets	(8,567)	16,500
Gain on receipt of Modular classroom	-	-
	-	-
	-	-
	15,139,099	15,028,278
<b>Expenses</b>		
Amortization	11,720,325	11,258,180
Interest on Borrowings from the Provincial Government	5,700,814	5,367,188
Other Interest	-	-
Other Capital Items	-	8,099
	17,421,139	16,633,467
Current Year Surplus / (Deficit)	(2,282,040)	(1,605,189)
Net Transfers from (to) Operating Fund	4,662,057	5,195,778
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	2,380,017	3,590,589
Opening Accumulated Surplus / Equity	81,951,568	78,360,979
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	81,951,568	78,360,979
<b>Closing Accumulated Surplus / Equity</b>	<b>84,331,585</b>	<b>81,951,568</b>

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

at June 30, 2020

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2020 TOTALS	2019 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	311,537,232	8,923,619	10,635,282	1,340,243	11,844,364	9,591,442	33,731,562	2,343,930	12,198,138	402,145,812	378,799,297
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	311,537,232	8,923,619	10,635,282	1,340,243	11,844,364	9,591,442	33,731,562	2,343,930	12,198,138	402,145,812	378,799,297
Add:											
Additions during the year	11,956,450	180,569	1,333,663	82,225	502,021	254,561	21,929	747,915	22,384,825	37,464,158	23,901,357
Less:											
Disposals and write downs	-	-	1,385,730	105,314	-	-	-	-	-	1,491,044	554,842
Closing Cost	323,493,682	9,104,188	10,583,215	1,317,154	12,346,385	9,846,003	33,753,491	3,091,845	34,582,963	438,118,926	402,145,812
<b>Accumulated Amortization</b>											
Opening, as previously reported	159,137,377	4,083,180	5,866,468	1,100,881	8,530,563	6,507,172		1,576,023		186,801,664	176,098,326
Adjustments	-	-	-	-	-	-		-		-	-
Opening adjusted	159,137,377	4,083,180	5,866,468	1,100,881	8,530,563	6,507,172		1,576,023		186,801,664	176,098,326
Add:											
Current period Amortization	8,709,082	237,250	866,303	82,530	833,133	828,115		163,912		11,720,325	11,258,180
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	1,346,894	105,314	-	-		-		1,452,208	554,842
Closing Accumulated Amortization	167,846,459	4,320,430	5,385,877	1,078,097	9,363,696	7,335,287		1,739,935		197,069,781	186,801,664
<b>Net Tangible Capital Asset</b>	155,647,223	4,783,758	5,197,338	239,057	2,982,689	2,510,716	33,753,491	1,351,910	34,582,963	241,049,145	215,344,148
<b>Proceeds from Disposal of Capital Assets</b>	-	-	27,500	2,769	-	-				30,269	16,500

\* Includes network infrastructure.

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

Fund Name >	Buses					Sub-Totals
Opening Balance, July 1, 2019	229,518	-	-	-	-	<b>229,518</b>
Additions: (Provide a description of each transaction)						
Transfer from Operating Fund	1,104,145					1,104,145
						-
						-
						-
						-
						-
						-
<b>Total Additions</b>	<b>1,104,145</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,104,145</b>
Withdrawals: (Provide a description of each transaction)						
Purchase of Buses	1,333,663					1,333,663
						-
						-
						-
						-
						-
						-
<b>Total Withdrawals</b>	<b>1,333,663</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,333,663</b>
Closing Balance, June 30, 2020	-	-	-	-	-	-

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

Fund Name >		Waterford Springs	Ellen Douglas			Totals (includes totals from previous page)
Opening Balance, July 1, 2019	-	2,185,882	1,073,350	-	-	3,488,750
Additions: (Provide a description of each transaction)						
						-
						1,104,145
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	1,104,145
Withdrawals: (Provide a description of each transaction)						
						-
						1,333,663
						-
Tec Voc Windows Upgrade			558,460			558,460
						-
						-
						-
						-
Total Withdrawals	-	-	558,460	-	-	1,892,123
Closing Balance, June 30, 2020	-	2,185,882	514,890	-	-	2,700,772

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

OCT 20 2020

Date



Secretary-Treasurer

**SPECIAL PURPOSE FUND  
SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2020	2019
<b>Financial Assets</b>		
Cash and Bank	3,517,392	4,513,595
GST Receivable	72	704
Accrued Investment Income	170	170
Portfolio Investments	3,887,342	2,392,722
	<u>7,404,976</u>	<u>6,907,191</u>
<b>Liabilities</b>		
School Generated Funds Liability	3,106,950	3,307,394
Accounts Payable	-	9,112
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	807,782	76,200
	<u>3,914,732</u>	<u>3,392,706</u>
<b>Accumulated Surplus *</b>	<u>3,490,244</u>	<u>3,514,485</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	(122,165)	(134,219)
Other Funds Accumulated Surplus	3,612,409	3,648,704
	<u>3,490,244</u>	<u>3,514,485</u>
<b>Accumulated Surplus *</b>	<u>3,490,244</u>	<u>3,514,485</u>



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

For the Year Ended June 30

	2020	2019
<b>Revenue</b>		
School Generated Funds	2,566,403	3,261,067
Other Funds <u>Children's Heritage Fund</u>	200,317	222,455
	-	-
	<u>2,766,720</u>	<u>3,483,522</u>
<b>Expenses</b>		
School Generated Funds	2,554,349	3,395,286
Other Funds <u>Children's Heritage Fund</u>	236,612	193,694
	-	-
	<u>2,790,961</u>	<u>3,588,980</u>
Current Year Surplus (Deficit)	(24,241)	(105,458)
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	<u>(24,241)</u>	<u>(105,458)</u>
Opening Accumulated Surplus	3,514,485	3,619,943
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>3,514,485</u>	<u>3,619,943</u>
<b>Closing Accumulated Surplus</b>	<u><u>3,490,244</u></u>	<u><u>3,514,485</u></u>

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

ENROLMENTS BY PROGRAM	F.T.E. Enrolment September 30, 2019
<b>REGULAR INSTRUCTION</b>	
English Language - Single Track	19,570.5
Francais - Single Track	1,422.5
French Immersion - Single Track	-
Dual Track	
- English Language	4,886.5
- Francais	
- French Immersion	2,985.0
- Other Bilingual	357.0
Senior Years Technology Education	698.0
<b>TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS</b>	<b>29,919.5</b>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	2,045
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	748,511
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	596,925
LOADED KILOMETERS (For the period ended June 30)	368,900

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

For the 2019/20 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	122.00	8.25		1.50	13.00			1.00	145.75
330	Instructional - Teaching	1,703.80	381.51	7.08	41.98		15.06			2,149.43
350	Instructional - Other	131.13	1,004.22		40.23		18.89			1,194.47
360	Technical, Specialized And Service	40.26	16.50		6.50	25.60	56.00	114.91	442.75	702.52
370	Secretarial, Clerical And Other	161.98	18.63		4.61	61.80	15.11	6.00	9.60	277.73
380	Clinician		109.59		1.00					110.59
390	Information Technology	31.55	2.00			1.50				35.05
<b>TOTALS (excluding Trustees)</b>		2,190.72	1,540.70	7.08	95.82	101.90	105.06	120.91	453.35	4,615.54

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

**Administration Costs**

Divisional Administration, Function 500	12,069,744
Less: Liability Insurance	138,553
Administration portion of self-funded expenses (see below)	91,478 *
Trustee election costs	147,828
	<u><u>11,691,885 (A)</u></u>

**Expense Base**

Total Operating Expenses	415,662,386
Plus: Transfers to Capital	5,248,017
Less: Adult Learning Centres, Function 300	856,421
	<u><u>420,053,982 (B)</u></u>

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

2.78%

**% increase in 2019/20 Special Requirement**

2.00% Limit Met

**Maximum Allowable Percentage**

2.70%

Special Requirement Limit	Met	Exceeded
If FTE Enrolment is 5,000 or over	2.70%	2.40%
If FTE Enrolment is 1,000 or less	3.53%	3.42%
If FTE enrolment is between 1,000 and 5,000	3.53%	3.42%
Northern Division	4.25%	4.25%
If FTE enrolment is between 1,000 and 5,000:		
2% Special Requirement limit met - To a maximum of 3. 2.94% + (5,000 - enrolment) x 0.0001475%		
2% Special Requirement limit exceeded - To a maximum of 2.85% + (5,000 - enrolment) x 0.0001425%		

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

**International Student Programs**

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

**Self-Administered Pension Plans**

Expenses (1)	
Administration (deducted above)	91,478 *
Other: <u>Pension Plan</u>	-
	<u>-</u>
	<u>91,478</u>
Associated Revenue <sup>(2)</sup>	<u>91,478</u>

(1) Incremental costs of the program.

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

For the 2019/2020 Financial Statements, the Allowable and Unsupported expenses worksheets, including Appendices A and B, are used in the calculation of:

**(1) Allowable Expenses** for:

- (a) Library Services, Student Services, Counselling and Guidance, and Professional Development for 2019/2020;
- (b) Occupancy for 2020/21 and;
- (c) Board and Room, Coordinator /Clinician, and Small Schools support for 2019/20; and

**(2) Unsupported Expenses for Equalization support for 2020/21.**

The first page of the Calculation of Allowable and Unsupported Expenses schedule (page 30 - worksheet tab 'Allowable') is comprised of two inter-related sections - Calculation of Allowable Expenses and Calculation of Unsupported Expenses - with data from the first section flowing into the second section. It is a comprehensive statement of all expenses and the adjustments and deductions necessary to arrive at Allowable and Unsupported Expenses. Appendices A and B, (pages 31 and 32) are calculations of those adjustments and deductions. It is recommended that the appendices be completed first, and then the two input schedules, 'Allow Input' and 'Allow Input 2'. **No input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.**

Total Expenses on page 30 are carried forward from the Operating Fund Expense Detail pages. Functions or programs whose allowable expenses are used in a "lesser of" comparison for calculating components of base support have been included in the Calculation of Allowable Expenses section. Functions 300 and 400 have also been included for the calculation of unsupported expenses purposes.

Allocations to the appropriate functions/programs (i.e. the functions/programs where the related expenses are recorded) are made on Appendix A and the two input schedules, and then appear in the Calculation of Allowable Expenses section of page 30. **When you click on the function/program cell, a drop down list will appear. If the appropriate function/program is not included in the list, select 'Unallocated'.**

The **Calculation of Unsupported Expenses section** adds the Allowable Expenses (calculated in the Calculation of Allowable Expenses section) to the total of the functions and programs not included in that section, and then deducts the Unallocated Adjustments/Reductions (from the Allowable section), Base Support and Formula Guarantee (from page 8), and school bus amortization (from the Tangible Capital Assets Schedule on page 23).

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**ALLOW INPUT AND ALLOW INPUT 2**

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**The use of the allowable input schedules is mandatory, as no input is allowed on the Calculation of Allowable and Unsupported Expenses schedule.** The input schedules are used for all Allowable Expense allocations, with the exception of the items reported in the Adjustments to Expenses section of Appendix A, as those allocations are made right on Appendix A. The allocable amounts total for each section of Appendices A and B are carried to the input pages where error messages will appear until all allocable revenues have been entered. If the appropriate function/program is not included in the drop down list, select "Unallocated".

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**APPENDIX A, page 31**

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**ADJUSTMENTS TO EXPENSES:** amounts entered here are carried forward to the Calculation of Allowable and Unsupported Expenses, page 30. **Select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'.**

- (a) **Capitalized Energy Management Systems Costs** (including lease or loan payments), net of any related revenues, are to be added to Function 800, Operations and Maintenance of School Buildings.
- (b) **Capitalized Section "D" School Buildings Costs** are Section "D" expenses that have been capitalized. These should be added to Function 800 Allowable Expenses in order to be included for Occupancy funding. These expenses must be net of any related revenues other than Section "D" Support (e.g. federal funding, insurance proceeds, Manitoba Hydro' s share of retrofitting costs, donations, etc.).
- (c) **Transfers from the Capital Fund** - Funds transferred to the Operating Fund, such as sale of a TCA must be deducted from the function where the fund was used. This figure is brought forward as a deduction from the Detail of Transfers to(from) Capital Fund (page 20).
- (d) **Leased Non-School Space** - Lease costs for non-school space, such as division administration buildings and bus garages, must be deducted from Function 800 allowable expenses. If the lease costs include utilities, maintenance, etc., those costs remain in Function 800 to be available for Occupancy funding, and only the rental portion is removed.
- (e) **Other Capitalized Equipment and Vehicles** - Items that have been capitalized such as computer hardware and software, servers, network infrastructure, furniture & fixtures, photocopiers, other equipment (excluding surplus building expenses) and vehicles (other than buses) may be added to the appropriate function or program on page 31 to be available for funding. To do this, on Appendix A enter the adjustment amounts, including lease and loan payments, and the function/program to which each amount is to be allocated. The adjustments will be carried forward to page 30.

## APPENDIX A (cont'd)

**CATEGORICAL SUPPORT TO BE ALLOCATED:** all items except Coordinator/Clinician, Small School and Board and Room data (see notes (a), (b) and (c) below) are cell-referenced from operating fund revenues entered on page 8, Revenue Detail - Province of Manitoba. The Allocable Categorical Support on Appendix A includes only support that could properly be allocated to one of the functions/programs in the Calculation of Allowable Expenses section of the previous page. **To make the allocations, the input schedule (Allow Input tab) must be used. The total Allocable Categorical support is carried back to the Allowable Input schedule where an error message will appear at the bottom of the Categorical section until all allocable amounts have been entered.** The total Categorical Support is carried to page 30. The difference between the total Categorical Support and the amounts allocated on the input schedule are automatically entered on page 30 on the Unallocated Adjustments/Reductions line.

Please note the following additional data entry requirements:

- (a) **Special Needs: Coordinator/Clinician grant** is determined by taking the lesser of the maximum support (as provided in your Calculation of Support) and allowable expenses. Allowable expenses are eligible expenses minus any related revenues. Eligible expenses consist of salaries, benefits and allowances, professional service fees, and travel and meeting expenses for qualified clinicians and up to one qualified coordinator. Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading.

To be classified as a 'qualified' Coordinator, for purposes of coordinator and clinician support, an individual must hold a Manitoba Special Education Coordinator Certificate or Special Education Teacher Certificate and perform functions which include coordinating special education services and providing consultant services to special education, resource and regular classroom teachers. To be classified as a 'qualified' Clinician, a Manitoba Permanent School Clinician Certificate, or a current Provisional School Clinician Certificate must be held.

Expenses related to individuals with Special Education Teacher certificates, who are not providing coordination services, are not allowable for purposes of the coordinator/clinician support calculation.

Maximum support, eligible expenses and any related revenues are entered on lines A, B and C respectively under the "Special Needs: Coordinator/Clinician" heading. Eligible support is forwarded to Prov Rev 1 page 8.

- (b) **Small Schools** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Small Schools heading. Program expenses consist of the actual amount expended in respect of all small schools in the school division to:

- (i) improve the quality of education in small schools, and
- (ii) provide human and material resources not otherwise available to schools.

Eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 8.

- (c) **Board and Room** - both the maximum support (as provided in your Calculation of Support) and the program expenses must be entered on lines A and B under the Board and Room heading. Then, eligible support is the lesser of the two, and is forwarded to Prov Rev 1 page 8. Program expenses consist of the sum of the actual amount of board and room, transportation and other miscellaneous costs expended per pupil eligible for board and room support. Expenses related to board and room support must be reported under Program 780, Boarding of Pupils/Dormitories, in the financial statements. Expenses under Program 780 must be equal to or greater than the expenses reported on the Calculation of Allowable Expenses (Appendix A).

**OTHER PROGRAM SUPPORT**

Other Program Support is allocated on the allowable input schedule - tab 'Allow Input'.

**CALCULATION OF ALLOWABLE SCHOOL BUILDINGS SUPPORT "D" EXPENSES**

To determine allowable Section "D" expenses:

- |         |                                                                                                                                                                                                                                                                                     |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Add:    | - Total of Program 850, School Building Repairs and Replacements.<br>- Capitalized Section "D" expenses, net of all related revenues except Section "D" Support<br>- Grounds - expenses included in Program 880 which are also listed in Section "D" of the Capital Support Program |
| Deduct: | - Related revenue other than "D" Support - e.g. Minor Capital Support, federal funding, Manitoba Hydro's share of retrofitting, insurance proceeds, donations, etc.                                                                                                                 |

**These calculations determine your school division's allowable Section "D" expenses. If the maximum support is greater than Allowable Section D Expenses, and the Division wants to carry forward a portion of their 2019/2020 (D) support to 2020/21, the Division may overwrite the amount in box D to insert a lesser amount. The lesser of box C or box D will be used to calculate your (D) support for 2019/2020.**

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**APPENDIX B** (page 32)

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Amounts to be allocated re **OTHER PROVINCIAL GOVERNMENT REVENUE** and **NON-PROVINCIAL SOURCES** are calculated on Appendix B. A calculation on the right hand side of page 32 starts with the Total Other Provincial Government Revenue and subtracts the Education Property Tax Credit and the Tax Incentive Grant. The resulting amount is carried to page 30 and difference between it and the allocated revenues is automatically entered on the Unallocated Adjustments/Reductions line to be deducted in the Calculation of Unsupported Expenses. Total Allocated Other Provincial Government Revenue is carried to the Allow Input schedule where the allocations are made. **Non-Provincial Sources** revenues are split into Total Allocable Fees and Total Allocable Other Revenue on the right hand side of page 32. These totals are carried to both page 30 and Allow Input 2.

On the Allow Input schedules select the appropriate function/program from the drop down lists. If the appropriate function/program is not included in the list, select 'Unallocated'. It is up to the division whether all items that would fall into the unallocated category are listed separately on the input schedules or entered as one total. Until all allocable amounts have been entered, an error message will appear at the bottom of the appropriate section of the input schedules.

**It is not necessary to allocate the following revenues:**

**1 Special Requirement, Education Property Tax Credit and Tax Incentive Grant**

**2 Interest**

**3 General Support Grant**

**4 Advertising Revenue**

division property for remuneration. Advertising revenue is to be allocated to the extent of any incremental costs incurred to earn the revenue. If there are no incremental costs, the advertising revenue does not have to be allocated.

**5 International Student Tuition**

The amount of international student tuition revenue to be allocated on the Calculation of Allowable and Unsupported Expenses is the total of the division's per pupil expenditure (calculated in accordance with FRAME) times the international student enrolment plus any incremental expenses incurred in generating international student tuition. International student tuition revenue in excess of this total does not have to be allocated.

**6 School/School Division Donations**

Donations provided in support of specific activities or expenses must be allocated if the associated expenses are included in the school division financial statements. Donations that are not provided in support of specific activities or specific expense are not allocated.

**7 School/School Division Fees and Charges**

If the associated expenses are included in the division operating fund then the revenue is to be allocated in the Calculation of Allowable and Unsupported Expenses.

**8 Rental Revenue for Surplus School Buildings**

Rental revenue for each surplus building must be allocated on the Calculation of Allowable and Unsupported Expenses up to the amount of the direct cost for the building included in Function 800. Direct cost includes all costs associated with the operation of the property including maintenance, repairs and replacements, insurance and property taxes.

If there are special circumstances, other than those mentioned above, for not allocating revenues, the amount not allocated is to be reported in the "Unallocated" column on page 32 and the **reasons for not allocating must be provided.**







**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	88,973,360	0	19,046,757	0	4,573,932	0	0	65,352,671
270 Counselling and Guidance	6,987,667	0	0	0	0	0	0	6,987,667
300 Adult Learning Centres	856,421				802,678	0	0	
400 Community Education and Services	9,377,219		501,043	0	0	0	3,709,796	
620 Library / Media Centre	2,915,280	0	0	0	0	0	0	2,915,280
630 Professional and Staff Development	1,731,822	0	0	0	0	0	0	1,731,822
800 Operations and Maintenance	51,809,722	2,614,033	0	967,380	0	0	665,193	52,791,182
ALLOCATED ADJUSTMENTS/REDUCTIONS		2,614,033	19,547,800	967,380	5,376,610	0	4,374,989	
UNALLOCATED ADJUSTMENTS/REDUCTIONS		0	9,256,679	841,076	16,167,003	5,762,835	863,087	(1)
<b>TOTALS</b>	162,651,491	<b>2,614,033</b>	<b>28,804,479</b>	<b>1,808,456</b>	<b>21,543,613</b>	<b>5,762,835</b>	<b>5,238,076</b>	<b>129,778,622</b>

OTHER FUNCTION/PROGRAMS EXPENSES	<b>253,010,895</b>	<input type="checkbox"/> OPEN OR CLOSE DETAIL
<b>TOTAL EXPENSES</b>	<b>415,662,386</b>	

CALCULATION OF UNSUPPORTED EXPENSES		
OTHER FUNCTION/PROGRAMS EXPENSES	253,010,895	
TOTAL ALLOWABLE EXPENSES	129,778,622	
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(32,890,680)	<input type="checkbox"/> OPEN OR CLOSE DETAIL
Base Support (from page 8)	(98,017,147)	
Formula Guarantee (from page 8)	0	
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	866,303	
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>252,747,993</b>	



**CALCULATION OF ALLOWABLE EXPENSES**

APPENDIX B

<b>OTHER PROVINCIAL GOVERNMENT REVENUE:</b>	<b>Allocated</b>	<b>Unallocated</b>	<b>Total</b>
Other Dept. of Education			
General Support Grant		6,227,989	6,227,989
Education Property Tax Credit		30,363,089	30,363,089
Tax Incentive Grant		5,364,621	5,364,621
All other	13,364,910		13,364,910
Other Provincial Government Departments	1,950,714		1,950,714
<b>Total Revenue</b>	<b>15,315,624</b>	<b>41,955,699</b>	<b>57,271,323</b>

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.

<b>NON-PROVINCIAL SOURCES:</b>	<b>Allocated</b>	<b>Unallocated</b>	<b>Total</b>
Federal Government			
Tuition Fees	0		0
All other	3,895,735		3,895,735
Municipal Government			
Net Special Requirement		162,171,466	162,171,466
Other	66,970		66,970
Other School Divisions			
Tuition Fees	2,185,233		2,185,233
Transfer Fees	0		0
Residual Fees	95,093		95,093
All other	0		0
First Nations			
Tuition Fees	1,741,360		1,741,360
All other	0		0
Private Organizations and Individuals			
Tuition Fees	1,741,149		1,741,149
Ancillary Services	538,467		538,467
Other Sources			
Interest		566,879	566,879
Donations	0		0
Other	736,904		736,904
<b>Total Revenue</b>	<b>11,000,911</b>	<b>162,738,345</b>	<b>173,739,256</b>

<b>OTHER PROVINCIAL GOVERNMENT REVENUE:</b>		
Total Revenue		57,271,323
Education Property Tax Credit		(30,363,089)
Tax Incentive Grant		(5,364,621)
PROVINCIAL REVENUE FOR EQUALIZATION		<b>21,543,613</b>
(to agree with Other Provincial Gov't Revenue on page 30)		
<b>NON-PROVINCIAL SOURCES:</b>		
TOTAL ALLOCABLE FEES		<b>5,762,835</b>
(Tuition, Transfer and Residual Fees)		
TOTAL ALLOCABLE OTHER REVENUE		<b>5,238,076</b>
(to agree with total other revenue on page 30)		
<b>TOTAL ALLOCABLE NON-PROV. SOURCES</b>		<b>11,000,911</b>