

FRAME REPORT 2013/14 ACTUAL

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PROVINCIAL CONTRIBUTION TO PUBLIC EDUCATION

The total cost of public education in Manitoba includes direct expenses for the operation of schools (e. g. educator and administrator salaries, teaching supplies, pupil transportation, utilities, building maintenance) and capital expenses for school building construction and major building repairs and renovations. Also included are provincial expenses for pensions for retired teachers and the provincial education tax credit programs for homeowners, tenants and farmers which result in reduced property tax bills. The total provincial contribution to public education accounts for 75.9% of the total of these expenses.

	2013/2014 (\$ millions)		
	Total Expense on Public Education	Provincial Contribution	Provincial Contribution as %
1 FRAME Operating Fund	\$2,086.4	\$1,364.2	65.4%
2 School Division Capital (transfers to capital fund)	38.7	-	-
3 Provincial Capital Grant Funding and Other	83.2	83.2	100.0%
4 Manitoba Education Property Tax Credit ⁽¹⁾	n/a	122.7	100.0%
5 Farmland School Tax Rebate	n/a	32.5	100.0%
6 Pensioners' School Tax Assistance	n/a	0.8	100.0%
7 Teachers' Pensions	299.5	299.5	100.0%
Adjusted Total	\$2,507.8	\$1,902.9	75.9%

(1) The portion of the Education Property Tax Credit (EPTC) delivered through the income tax system. Total EPTC is \$323.4 million. See page 42 for more information.

Source:

- 1 FRAME 2013/14 Actual page 3, page 42
- 2 FRAME 2013/14 Actual page 47
- 3 Manitoba Public Schools Finance Board
- 4 Manitoba Education and Advanced Learning Annual Report 2013-2014
- 5 Manitoba Agriculture, Food and Rural Development Annual Report 2013-2014
- 6 Manitoba Education and Advanced Learning Annual Report 2013-2014 - School Tax Assistance for Tenants and Homeowners (55+)
- 7 Department of Finance

FORWARD

The Financial Reporting and Accounting in Manitoba Education system, more commonly known as FRAME, provides school divisions with a standardized method of accounting and financial reporting. This, in turn, provides province-wide data which can be used by school division management, Manitoba Education and Advanced Learning, or interested third parties.

Effective with the 2007/08 fiscal year, school divisions in Manitoba adopted Public Sector Accounting Board (PSAB) standards as their generally accepted accounting principles. PSAB is the body of the Canadian Institute of Chartered Accountants that sets the financial reporting standards and generally accepted accounting principles for governments in Canada. The adoption of PSAB includes key accounting changes from previous FRAME accounting policies regarding amortization of assets and full accrual accounting (particularly debt interest).

The analysis contained in this report is based upon financial and statistical information submitted by school divisions. While verification procedures have resulted in some correcting adjustments to the data, the Schools' Finance Branch of Manitoba Education and Advanced Learning cannot guarantee complete accuracy.

INTRODUCTION

FRAME uses a multidimensional accounting coded structure, which allows expenditures to be reported by three main funds: Operating, Capital and Special Purpose. Within the Operating Fund, expenditures are further sub-divided into 9 Functions, which cover everything from Regular Instruction to Operations and Maintenance. Inside individual functions, expenditures can be analysed by either Program or Object. Programs refer to the different sub-sets of programs offered within a function, for example the English Language section of Regular Instruction. Objects refer to those items that make up a program such as Salaries or Employee Benefits. This same structure is used in the design of the summaries included in this report.

For more information, refer to the definitions of expenditures by function, the glossary of other terms used in this report and the additional explanatory notes that follow.

EXPENSE DEFINITIONS

Operating Fund – consists of the nine functions defined below:

Function 100 - Regular Instruction - Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks, related supplies, services, and equipment such as desks, chairs, tables, audio-visual equipment and computers. Also includes school-based administration costs including principals, vice-principals, and support staff. Summer school costs are also included.

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

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

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

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

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

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

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

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

Note: Capital costs are not included in Operating Fund functions. See definition of Capital Fund in the Glossary of Terms (page iv).

GLOSSARY OF TERMS

Amortization – the process of allocating the cost of a tangible capital asset over its estimated useful life in order to match the cost with the revenues or public services that it helps provide.

Capital Fund - consists of all transactions related to tangible capital assets, including debenture debt and amortization.

CPI – consumer price index as determined by Statistics Canada. The CPI is a measure of the average percentage change over time in the cost of a fixed basket of goods and services purchased by Canadian consumers.

Debentures - long-term debt instruments used by school divisions to finance capital costs.

Dual Track – refers to schools in which more than one language program (English, Français, French Immersion or Other Bilingual) is offered, and where none of the programs alone comprise 90% or more of the total Regular Instruction enrolment. Includes cost of Regular Instruction for all students in these schools.

Education Support Levy (ESL) – the provincial levy collected on other (mainly commercial) property for education funding purposes. The Education Support Levy, combined with funds from general revenues, comprises total provincial funding to public schools.

Expense Classifications

Object - (what was purchased) - a service or commodity obtained as the result of a specific expense (e.g. salaries, supplies).

Function - (why an object was purchased) - describes very broadly the services provided by school divisions.

Program - each function is comprised of a number of programs which relate the principal operations to the broad functions.

FTE - full time equivalent means pupils are counted on the basis of time attending school (i.e. kindergarten students are counted as one half and adults are counted according to percentage of time attending).

Information Technology Equipment – expenses, including rentals and leases, for computer hardware, operating system software and software bundled with the computer, and computer related peripherals such as printers, scanners, CD ROM writers/players, monitors, modems, routers, Local and Wide Area Network components. Digital devices such as e-readers, tablets and smart boards are included here. Also includes equipment that is part of a one or two-way multi-site video delivery system such as TV, VCR, microwave transmitter, satellite receiver, switching controls and video/audio equipment.

Information Technology Salaries - salaries of all personnel who are responsible for the coordination, installation, and maintenance and repair of computers and computer systems and data, video and/or multi-media networks such as computer technicians, programmers and network administrators. Also includes personnel whose main function is to train other personnel (not students) in the use of computers and computer software.

Information Technology Services - services not provided by division personnel respecting the installation and maintenance of computers, computer systems, and data, video and/or multi-media networks, including contracts and maintenance agreements, as well as software licences, upgrades and annual charges not related to educational software. Also includes dedicated line charges and long distance charges related to the electronic transfer of data and educational programming (e.g. distance education) and Internet access charges.

K – 12 - kindergarten to grade 12.

Mill Rate – the rate of taxation applied per \$1,000 of portioned assessment. For example, on a Residential 1 property assessed at \$100,000 with a mill rate of 20 mills, the amount of tax payable would be:

$$\$100,000 \div 1,000 \times 45\% \text{ (portioned assessment rate)} \times 20 \text{ mills} = \$900.$$

N – 12 - nursery to grade 12.

Portioned Assessment - the percentage of total assessed market value that is subject to taxation. The Province sets the portion percentages for different property classes through the Municipal Assessment Act regulations. For example, a Residential 1 property has a portioned assessment for taxation purposes of 45% of its market value assessment.

School Generated Funds – monies collected from all fund-raising activities of a school. The money is raised by the school, or under the auspices of the school, through extra curricular activities for the sole use of that school.

Single Track - Refers to schools in which 90% or more of Regular Instruction students are enrolled in one language program (English, Français, French Immersion or Other Bilingual). Other language programs may be offered, but students enrolled in those programs comprise, in total, less than 10% of the total enrolment. Includes cost of Regular Instruction for all students in these schools.

Special Levy – an amount of tax levied on a calendar year basis by school divisions on all eligible, taxable property, including farmland, within each school division's boundaries.

Special Purpose Fund - consists of School Generated funds and controlled charitable foundations.

Tangible Capital Assets - non-financial assets having physical substance (includes computer software) that are used by school divisions in operations and have an economic life beyond one fiscal year. Includes land, buildings, buses, other vehicles, furniture and equipment, computers, capital leases, leasehold improvements, and assets under construction.

Total KM (Log Book) - all kilometres travelled by buses. The figures are taken from the Daily Inspection Logs for school buses and therefore include kilometres for transportation to and from school in the morning, at lunch time and after school, transportation to other schools, transportation to other facilities for school sponsored activities, and transportation for field trips, etc.

Total KM (Routes) - all kilometres travelled by buses on regular bus routes. Includes only kilometres related to transportation starting from the bus garage in the morning to the school and back to the bus garage after school (i.e. field trips, lunch hour transportation, etc. are not included).

Loaded KM - all kilometres travelled by buses on regular bus routes while loaded with students. Includes only kilometres related to transportation on regular routes (see description of regular bus routes above) starting from when the first student is picked up until the last student is dropped off.

EXPLANATORY NOTES

1. Education Support Levy (ESL) mill rates for 2012 and 2013 are as Follows:

Other (mainly Commercial) Property	11.36 mills (2012)
Other (mainly Commercial) Property	11.83 mills (2013)

2. Actual September 30, 2013 FRAME student statistics are used for 2013/14.

3. Analysis of Expense by Function (Pages 15-17) utilizes the following FRAME student statistics in the per pupil analysis:

Regular Instruction	Accumulated enrolment for all programs in Regular Instruction
Student Support Services	Accumulated K-12 enrolment
Divisional Administration	Accumulated K-12 enrolment
Instructional and Other Support Services	Accumulated K-12 enrolment
Transportation of Pupils	Accumulated K-12 enrolment
Operations and Maintenance	Accumulated K-12 enrolment
Fiscal	Accumulated K-12 enrolment

4. Analysis of Expense by Program (Pages 18-34) utilizes the following FRAME student statistics in the per pupil analysis:

Regular Instruction:

Administration	Accumulated enrolment for all programs in Regular Instruction
Senior Years Technology Education	Enrolment in Senior Years Technology Education
Single Track Schools:	
English Language	Regular Instruction enrolment in English Language Schools
Français	Regular Instruction enrolment in Français Schools
French Immersion	Regular Instruction enrolment in French Immersion Schools
Dual Track Schools	Regular Instruction enrolment in schools with more than one language program

Student Support Services:

- Administration/Co-ordination
- Clinical and Related Services
- Regular Placement
- Resource Services
- Counselling and Guidance



Accumulated K-12 enrolment

Divisional Administration:

- Board of Trustees
- Instructional Management and Administration
- Business and Administrative Services
- Management Information Services



Accumulated K-12 enrolment

Instructional and Other Support Services:

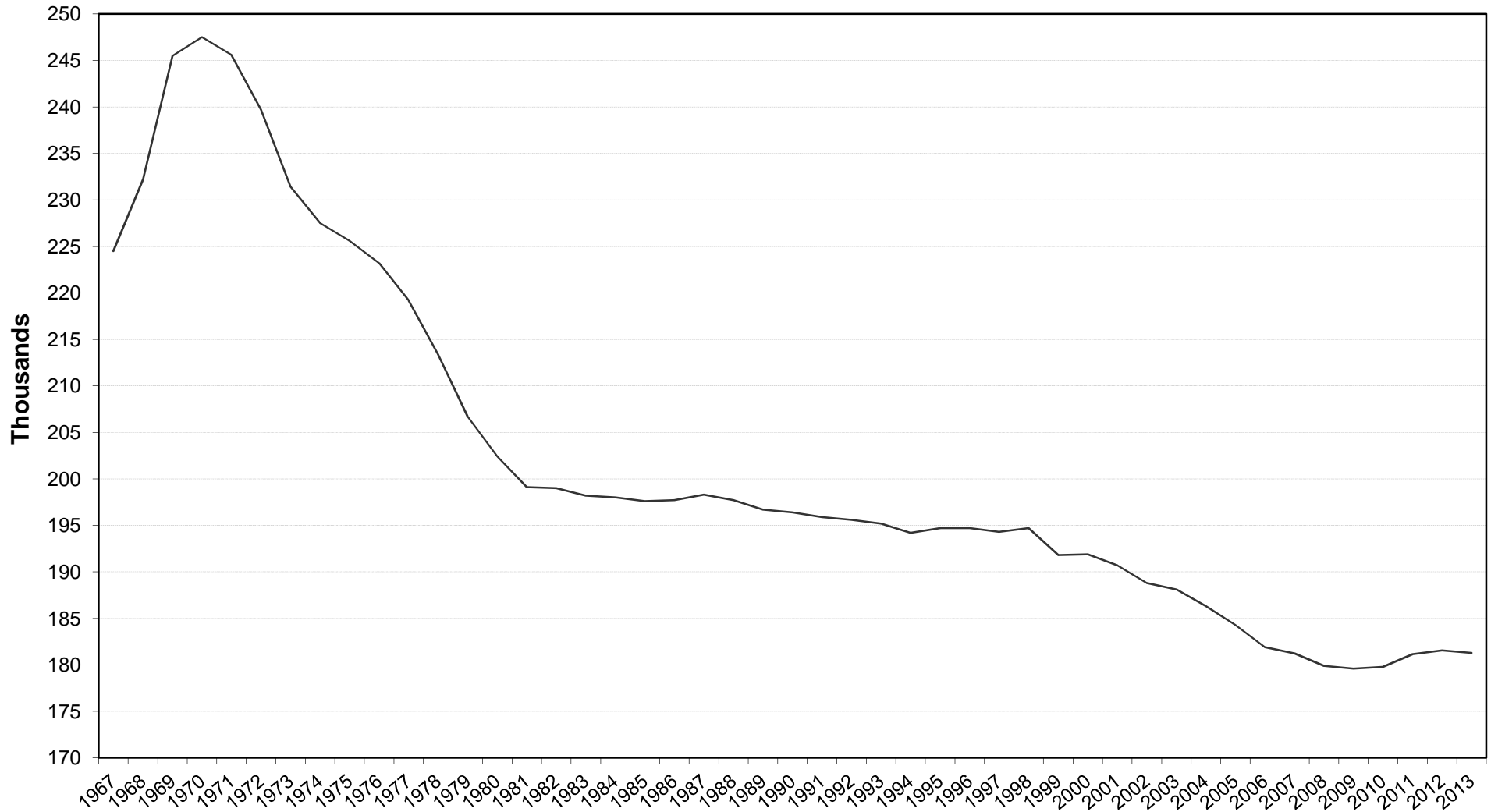
- Curriculum Consulting and Development Administration
- Curriculum Consulting and Development
- Library / Media Centre
- Professional and Staff Development
- Other



Accumulated K-12 enrolment

- 5. Operating fund transfers have been deleted in functions 100 to 700 in order to provide more accurate total and per pupil costs for the various programs. However, recharges in function 300, 500 and 700 have been included to more accurately represent costs by program in Adult Learning Centres, Divisional Administration and Transportation.**
- 6. The Senior Year's Technology Education enrolment for those divisions included in the Red River Technical Vocational area (Border Land, DSFM, Garden Valley, Red River Valley and Western) includes the students from both the home division and the sending divisions.**
- 7. Expenses and enrolment in Adult Learning Centres (Function 300) and Community Education and Services (Function 400) are excluded from all calculations of K-12 per pupil costs in this report.**
- 8. N/A stands for "not available".**
- 9. Percentages on pages 15 to 34 and pages 38 and 39 are based on "total expenses for per pupil costs" from page 3. Percentages may not add to 100% due to rounding.**
- 10. DSFM stands for "division scolaire franco-manitobaine".**

MANITOBA PUBLIC SCHOOLS ENROLMENT (1) 1967 - 2013 (2)

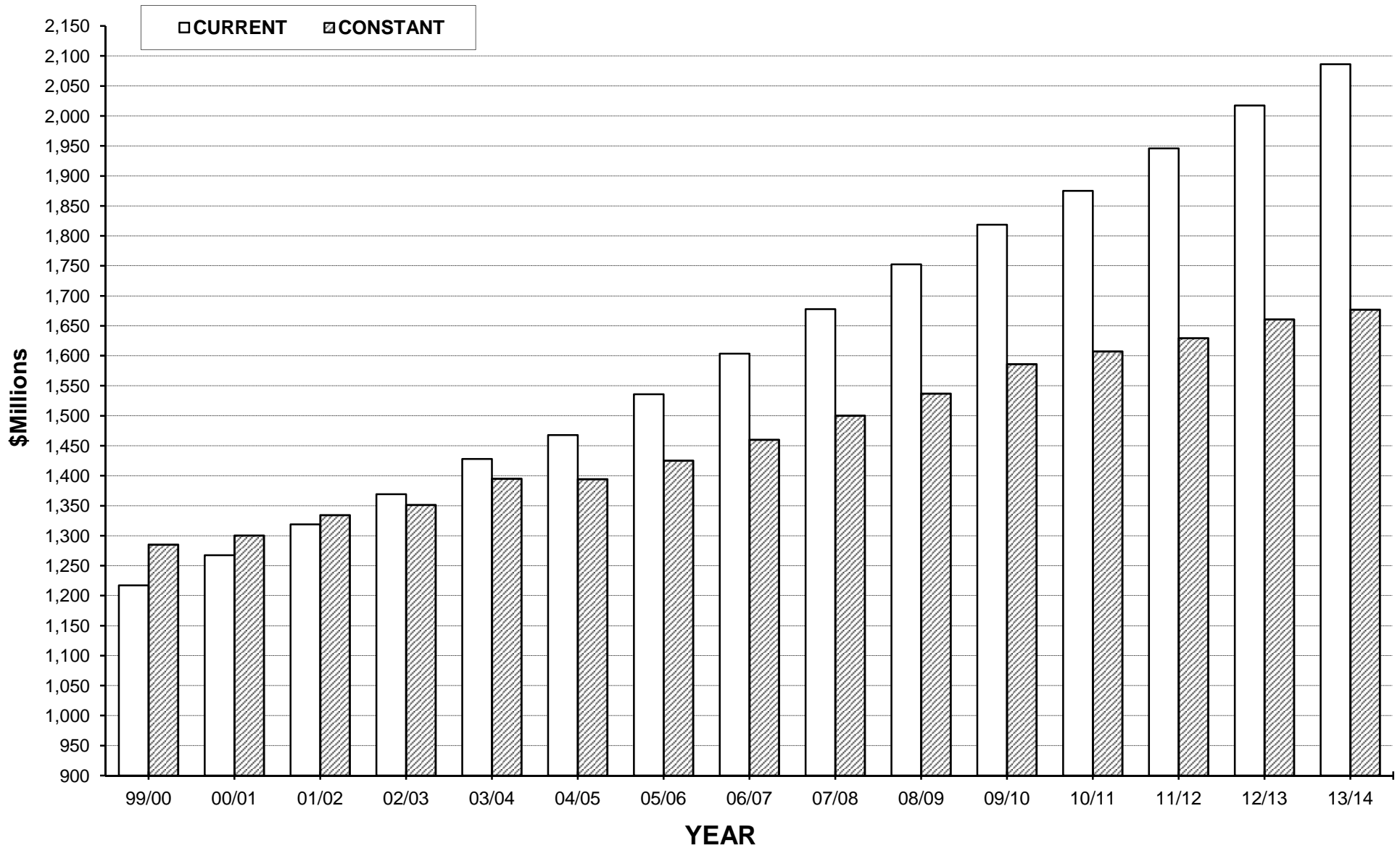


(1) N - 12 headcount enrolment. Whiteshell School District excluded.

(2) 1999 and 2000 restated to exclude enrolment in Adult Learning Centres.

OPERATING FUND EXPENSES 1999/00-2013/14 ⁽¹⁾

CURRENT AND CONSTANT ⁽²⁾ DOLLARS



(1) Whiteshell School District excluded.

(2) Deflated using the Manitoba CPI - all items (2002=100).

**RECONCILIATION OF EXPENSES
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	TOTAL EXPENSES ⁽¹⁾	LESS OPERATING FUND TRANSFERS ⁽²⁾	EXPENSES NET OF TRANSFERS ⁽³⁾	LESS NON K-12 EDUCATION & SERVICES ⁽⁴⁾	TOTAL EXPENSES FOR PER PUPIL COSTS ⁽⁵⁾
BEAUTIFUL PLAINS	16,746,005	(84,928)	16,661,077	(22,633)	16,638,444
BORDER LAND	30,109,074	(334,206)	29,774,868	(563,903)	29,210,965
BRANDON	83,991,448	(122,850)	83,868,598	(245,769)	83,622,829
DSFM	73,273,887	(265,344)	73,008,543	(1,116,831)	71,891,712
EVERGREEN	19,020,704	(45,750)	18,974,954	(60,586)	18,914,368
FLIN FLON	13,042,887	(8,159)	13,034,728	(109,238)	12,925,490
FORT LA BOSSE	16,571,968	(167,303)	16,404,665	(311,299)	16,093,366
FRONTIER	123,442,118	(4,628,528)	118,813,590	(4,503,351)	114,310,239
GARDEN VALLEY	43,695,507	(394,715)	43,300,792	(64,003)	43,236,789
HANOVER	71,678,130	(1,026,218)	70,651,912	(164,509)	70,487,403
INTERLAKE	34,967,316	(324,206)	34,643,110	(257,328)	34,385,782
KELSEY	19,289,239	(19,477)	19,269,762	(648,869)	18,620,893
LAKESHORE	16,281,174	(49,509)	16,231,665	(555,745)	15,675,920
LORD SELKIRK	52,471,411	(240,235)	52,231,176	(715,697)	51,515,479
LOUIS RIEL	155,403,286	(1,297,185)	154,106,101	(1,158,227)	152,947,874
MOUNTAIN VIEW	37,605,259	(5,384)	37,599,875	(95,495)	37,504,380
MYSTERY LAKE	36,795,785	(1,300)	36,794,485	(29,100)	36,765,385
PARK WEST	27,118,351	(125,496)	26,992,855	(237,661)	26,755,194
PEMBINA TRAILS	142,793,051	(2,015,768)	140,777,283	(1,047,738)	139,729,545
PINE CREEK	13,487,922	(35,103)	13,452,819	(12,341)	13,440,478
PORTAGE LA PRAIRIE	33,753,036	(42,900)	33,710,136	(48,936)	33,661,200
PRAIRIE ROSE	26,258,725	(231,351)	26,027,374	(288,415)	25,738,959
PRAIRIE SPIRIT	26,286,278	(105,659)	26,180,619	(31,800)	26,148,819
RED RIVER VALLEY	25,636,631	(411,742)	25,224,889	(36,807)	25,188,082
RIVER EAST TRANSCONA	171,907,549	(593,108)	171,314,441	(2,367,325)	168,947,116
ROLLING RIVER	21,631,340	(238,338)	21,393,002	(147,156)	21,245,846
SEINE RIVER	43,023,615	(656,606)	42,367,009	(472,507)	41,894,502
SEVEN OAKS	116,292,071	(1,260,897)	115,031,174	(2,263,955)	112,767,219
SOUTHWEST HORIZON	20,394,689	(149,202)	20,245,487	(59,767)	20,185,720
ST. JAMES-ASSINIBOIA	95,618,172	(465,492)	95,152,680	(1,094,118)	94,058,562
SUNRISE	59,361,579	(754,875)	58,606,704	(1,259,418)	57,347,286
SWAN VALLEY	20,148,323	(1,300)	20,147,023	(205,577)	19,941,446
TURTLE MOUNTAIN	12,360,152	(22,100)	12,338,052	(224,154)	12,113,898
TURTLE RIVER	10,470,890	(186,126)	10,284,764	(10,868)	10,273,896
WESTERN	17,131,425	(249,536)	16,881,889	(401,315)	16,480,574
WINNIPEG	358,343,492	(2,293,608)	356,049,884	(9,148,794)	346,901,090
PROVINCE	2,086,402,489	(18,854,504)	2,067,547,985	(29,981,235)	2,037,566,750
WHITESHELL	3,189,342	(5,500)	3,183,842	(7,500)	3,176,342
WPG. TECHNICAL COLLEGE	20,143,434	(454,290)	19,689,144	(9,852,764)	9,836,380

(1) Total operating expenses as reported on the Schedule of Revenue, Expenses and Accumulated Surplus by each school division.

(2) Operating fund transfers are payments to other school divisions, organizations and individuals. These are removed to provide more accurate per pupil costs.

(3) As reported on pages 10 and 13 (on a provincial basis).

(4) Expenses for Adult Learning Centres and Community Education and Services (Functions 300 and 400).

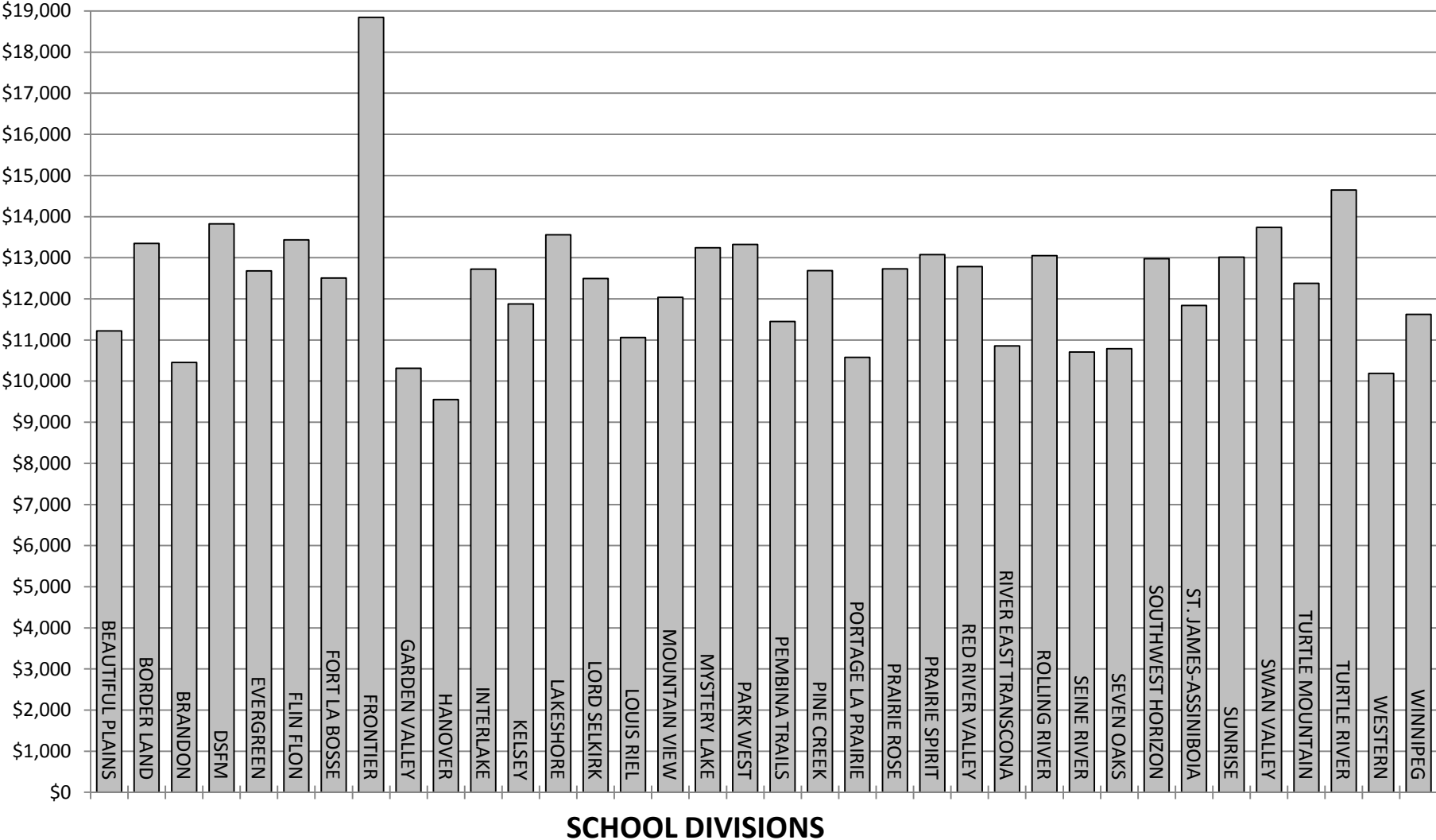
(5) As reported on page 4.

OPERATING FUND COST PER PUPIL

DIVISION / DISTRICT	2012/2013 ACTUAL		2013/2014 ACTUAL	
	EXPENSES ⁽¹⁾	PER PUPIL	EXPENSES ⁽¹⁾	PER PUPIL
BEAUTIFUL PLAINS	15,627,872	10,408	16,638,444	11,219
BORDER LAND	28,941,649	12,656	29,210,965	13,349
BRANDON	80,151,366	10,212	83,622,829	10,452
DSFM	68,931,094	13,532	71,891,712	13,823
EVERGREEN	18,519,301	11,994	18,914,368	12,681
FLIN FLON	12,673,417	12,769	12,925,490	13,436
FORT LA BOSSE	15,750,129	12,158	16,093,366	12,505
FRONTIER	108,465,940	18,779	114,310,239	18,845
GARDEN VALLEY	38,904,695	9,287	43,236,789	10,311
HANOVER	67,523,840	9,137	70,487,403	9,552
INTERLAKE	32,407,686	11,748	34,385,782	12,721
KELSEY	17,921,935	11,233	18,620,893	11,874
LAKESHORE	15,511,307	13,084	15,675,920	13,556
LORD SELKIRK	50,236,809	11,838	51,515,479	12,492
LOUIS RIEL	148,668,623	10,847	152,947,874	11,063
MOUNTAIN VIEW	37,162,684	11,959	37,504,380	12,036
MYSTERY LAKE	36,432,069	13,301	36,765,385	13,245
PARK WEST	25,217,124	12,707	26,755,194	13,321
PEMBINA TRAILS	137,051,842	11,259	139,729,545	11,451
PINE CREEK	13,304,000	12,344	13,440,478	12,685
PORTAGE LA PRAIRIE	32,594,043	10,246	33,661,200	10,580
PRAIRIE ROSE	24,395,376	11,828	25,738,959	12,729
PRAIRIE SPIRIT	25,213,075	12,457	26,148,819	13,076
RED RIVER VALLEY	24,189,412	11,864	25,188,082	12,786
RIVER EAST TRANSCONA	163,717,495	10,372	168,947,116	10,855
ROLLING RIVER	20,412,796	12,375	21,245,846	13,054
SEINE RIVER	39,170,545	10,506	41,894,502	10,705
SEVEN OAKS	108,078,949	10,441	112,767,219	10,789
SOUTHWEST HORIZON	19,465,890	12,274	20,185,720	12,977
ST. JAMES-ASSINIBOIA	91,867,413	11,432	94,058,562	11,841
SUNRISE	56,650,312	12,662	57,347,286	13,013
SWAN VALLEY	19,518,074	13,661	19,941,446	13,740
TURTLE MOUNTAIN	11,390,454	11,677	12,113,898	12,376
TURTLE RIVER	9,743,376	13,618	10,273,896	14,646
WESTERN	15,870,388	9,857	16,480,574	10,189
WINNIPEG	338,440,748	11,234	346,901,090	11,622
PROVINCE	1,970,121,728	11,437	2,037,566,750	11,845
WHITESHELL	3,160,209	18,923	3,176,342	17,996
WPG. TECHNICAL COLLEGE	9,557,687	13,222	9,836,380	13,607

(1) Operating fund transfers (i.e. payments to other school divisions, organizations and individuals) are excluded to provide more accurate per pupil costs. Also excluded are expenditures on educational services not provided to K-12 pupils: Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services).

2013/14 OPERATING FUND COST PER PUPIL



FRAME STUDENT STATISTICS
ACTUAL SEPTEMBER 30, 2013

DIVISION / DISTRICT	REGULAR INSTRUCTION						
	SINGLE TRACK ⁽¹⁾			DUAL TRACK ⁽²⁾			
	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	OTHER BILINGUAL
BEAUTIFUL PLAINS	1,483.0						
BORDER LAND	1,975.4						
BRANDON	5,844.2		313.5	1,090.0		367.5	
DSFM		5,201.0					
EVERGREEN	1,471.5						
FLIN FLON	572.0			292.5		92.5	
FORT LA BOSSE	1,254.1						
FRONTIER	6,030.5						
GARDEN VALLEY	4,058.8						
HANOVER	6,989.3						
INTERLAKE	2,365.5			214.5		123.0	
KELSEY	928.7			506.0		133.5	
LAKESHORE	1,132.4						
LORD SELKIRK	2,877.4		270.0	465.0		106.0	63.5
LOUIS RIEL	9,471.1		4,073.4		8.0	118.5	
MOUNTAIN VIEW	2,453.0		206.0	202.0		35.0	70.0
MYSTERY LAKE	2,324.4			108.0		215.5	
PARK WEST	2,008.5						
PEMBINA TRAILS	7,516.6		1,309.5	2,221.1		1,155.5	
PINE CREEK	1,036.4						
PORTAGE LA PRAIRIE	2,331.5			496.0		268.0	
PRAIRIE ROSE	1,655.0		100.5	110.0		48.0	
PRAIRIE SPIRIT	1,486.9			250.5	126.0	77.0	
RED RIVER VALLEY	1,617.2		189.0	39.0	102.5		
RIVER EAST TRANSCONA	8,883.5		1,115.5	2,651.0		1,608.0	429.5
ROLLING RIVER	1,613.6						
SEINE RIVER	2,021.0		686.0	749.5		457.0	
SEVEN OAKS	5,689.2		288.5	3,025.5		1,157.0	123.0
SOUTHWEST HORIZON	1,528.5						
ST. JAMES-ASSINIBOIA	5,379.4		787.0	981.1		528.0	
SUNRISE	2,108.0			1,582.5		650.0	66.5
SWAN VALLEY	1,054.1			153.0		77.5	
TURTLE MOUNTAIN	939.8						
TURTLE RIVER	662.0	39.5					
WESTERN	663.7			698.0		194.5	
WINNIPEG	21,779.1		1,188.5	3,734.0		2,306.0	179.0
PROVINCE	121,205.3	5,240.5	10,527.4	19,569.2	236.5	9,718.0	931.5
WHITESHELL	176.5						
WPG. TECHNICAL COLLEGE	68.9						

(1) 90% or more of Regular Instruction enrolment is in one language program.

(2) No one language program comprises 90% or more of Regular Instruction enrolment.

**FRAME STUDENT STATISTICS
ACTUAL SEPTEMBER 30, 2013**

DIVISION / DISTRICT	REGULAR INSTRUCTION ⁽¹⁾		TOTAL
	SENIOR YEARS TECHNOLOGY	TOTAL	K-12 F.T.E. ENROLMENT
BEAUTIFUL PLAINS		1,483.0	1,483.0
BORDER LAND	212.8	2,188.2	2,188.2
BRANDON	385.3	8,000.5	8,000.5
DSFM		5,201.0	5,201.0
EVERGREEN	20.0	1,491.5	1,491.5
FLIN FLON	5.0	962.0	962.0
FORT LA BOSSE	32.9	1,287.0	1,287.0
FRONTIER	35.3	6,065.8	6,065.8
GARDEN VALLEY	134.4	4,193.2	4,193.2
HANOVER	389.7	7,379.0	7,379.0
INTERLAKE		2,703.0	2,703.0
KELSEY		1,568.2	1,568.2
LAKESHORE	24.0	1,156.4	1,156.4
LORD SELKIRK	342.0	4,123.9	4,123.9
LOUIS RIEL	154.0	13,825.0	13,825.0
MOUNTAIN VIEW	150.0	3,116.0	3,116.0
MYSTERY LAKE	127.8	2,775.7	2,775.7
PARK WEST		2,008.5	2,008.5
PEMBINA TRAILS		12,202.7	12,202.7
PINE CREEK	23.1	1,059.5	1,059.5
PORTAGE LA PRAIRIE	86.0	3,181.5	3,181.5
PRAIRIE ROSE	108.5	2,022.0	2,022.0
PRAIRIE SPIRIT	59.4	1,999.8	1,999.8
RED RIVER VALLEY	22.3	1,970.0	1,970.0
RIVER EAST TRANSCONA	876.0	15,563.5	15,563.5
ROLLING RIVER	13.9	1,627.5	1,627.5
SEINE RIVER		3,913.5	3,913.5
SEVEN OAKS	168.6	10,451.8	10,451.8
SOUTHWEST HORIZON	27.0	1,555.5	1,555.5
ST. JAMES-ASSINIBOIA	268.2	7,943.7	7,943.7
SUNRISE		4,407.0	4,407.0
SWAN VALLEY	166.7	1,451.3	1,451.3
TURTLE MOUNTAIN	39.0	978.8	978.8
TURTLE RIVER		701.5	701.5
WESTERN	61.3	1,617.5	1,617.5
WINNIPEG	661.8	29,848.4	29,848.4
PROVINCE	4,594.9	172,023.3	172,023.3
WHITESHELL		176.5	176.5
WPG. TECHNICAL COLLEGE	654.0	722.9	722.9

(1) Special Placement students are no longer reported separately. They are included in Regular Instruction Enrolment. As a result, total enrolment in Regular Instruction is equal to Total K-12 F.T.E. enrolment.

**ENROLMENTS - HEADCOUNT, FRAME AND ELIGIBLE
ACTUAL**

DIVISION / DISTRICT	HEADCOUNT ⁽¹⁾			FRAME ⁽²⁾	ELIGIBLE ⁽³⁾	ELIGIBLE ⁽³⁾
	SEPT. 30, 2013			SEPT. 30, 2013	SEPT. 30, 2012	SEPT. 30, 2011
	N-12 ENROLMENT	NURSERY ENROLMENT	K-12 ENROLMENT	K-12 F.T.E. ENROLMENT	K-12 ENROLMENT	K-12 ENROLMENT
BEAUTIFUL PLAINS	1,538		1,538	1,483.0	1,496.5	1,428.5
BORDER LAND	2,272		2,272	2,188.2	2,154.9	2,190.0
BRANDON	8,329		8,329	8,000.5	7,781.5	7,522.4
DSFM	5,201		5,201	5,201.0	4,837.7	4,705.1
EVERGREEN	1,544		1,544	1,491.5	1,512.0	1,499.6
FLIN FLON	1,001		1,001	962.0	956.6	959.4
FORT LA BOSSE	1,368		1,368	1,287.0	1,263.0	1,273.7
FRONTIER	6,704	495	6,209	6,065.8	2,409.1	2,482.9
GARDEN VALLEY	4,335		4,335	4,193.2	4,168.2	4,113.6
HANOVER	7,721		7,721	7,379.0	7,378.4	7,288.0
INTERLAKE	2,815		2,815	2,703.0	2,756.8	2,836.4
KELSEY	1,632		1,632	1,568.2	1,595.5	1,565.2
LAKESHORE	1,195		1,195	1,156.4	1,075.6	1,068.9
LORD SELKIRK	4,257		4,257	4,123.9	4,159.2	4,237.6
LOUIS RIEL	14,343		14,343	13,825.0	13,554.3	13,592.8
MOUNTAIN VIEW	3,225		3,225	3,116.0	2,958.4	2,948.8
MYSTERY LAKE	2,888		2,888	2,775.7	2,684.0	2,748.3
PARK WEST	2,075		2,075	2,008.5	1,503.8	1,528.5
PEMBINA TRAILS	12,709		12,709	12,202.7	12,076.7	12,073.8
PINE CREEK	1,100		1,100	1,059.5	1,073.8	1,097.0
PORTAGE LA PRAIRIE	3,308		3,308	3,181.5	3,054.0	3,074.6
PRAIRIE ROSE	2,124		2,124	2,022.0	2,037.7	2,051.9
PRAIRIE SPIRIT	2,082		2,082	1,999.8	1,988.0	2,003.5
RED RIVER VALLEY	2,050		2,050	1,970.0	2,025.6	1,993.2
RIVER EAST TRANSCONA	16,106		16,106	15,563.5	15,565.0	15,549.6
ROLLING RIVER	1,698		1,698	1,627.5	1,550.4	1,553.8
SEINE RIVER	4,097		4,097	3,913.5	3,714.2	3,674.7
SEVEN OAKS	10,858		10,858	10,451.8	10,270.7	10,072.9
SOUTHWEST HORIZON	1,615		1,615	1,555.5	1,584.8	1,586.7
ST. JAMES-ASSINIBOIA	8,305		8,305	7,943.7	7,913.4	8,073.2
SUNRISE	4,565		4,565	4,407.0	4,384.8	4,478.3
SWAN VALLEY	1,581	65	1,516	1,451.3	1,394.2	1,437.5
TURTLE MOUNTAIN	1,019		1,019	978.8	975.5	972.8
TURTLE RIVER	729		729	701.5	713.5	711.6
WESTERN	1,713		1,713	1,617.5	1,598.7	1,630.7
WINNIPEG	33,176	1,789	31,387	29,848.4	29,801.5	29,931.2
PROVINCE	181,278	2,349	178,929	172,023.3	165,968.0	165,956.7
WHITESHELL	179		179	176.5	167.0	178.5
WPG. TECHNICAL COLLEGE				722.9		

(1) Pupils taught in schools, whether or not they are counted for grant purposes.

(2) The total number of pupils enrolled in schools adjusted for full time equivalence (F.T.E.). Full time equivalent means pupils are counted on the basis of time attending school - eg. Kindergarten as 1/2. This total is the same as reported on page 7.

(3) Provincially supported pupils (actual September 30, 2012 for 2013/14 and actual September 30, 2011 for 2012/13). The Whiteshell Special Revenue District includes out-of-district pupils.

PUPIL / TEACHER RATIOS
ACTUAL SEPTEMBER 30, 2013

DIVISION / DISTRICT	PUPIL / TEACHER RATIOS	
	REGULAR INSTRUCTION ⁽¹⁾	EDUCATOR ⁽²⁾
BEAUTIFUL PLAINS	15.7	13.2
BORDER LAND	14.2	11.4
BRANDON	16.8	12.4
DSFM	15.9	12.8
EVERGREEN	16.6	13.0
FLIN FLON	16.0	12.3
FORT LA BOSSE	15.8	13.0
FRONTIER	14.7	11.8
GARDEN VALLEY	17.5	14.4
HANOVER	17.8	14.9
INTERLAKE	15.9	11.9
KELSEY	18.1	13.2
LAKESHORE	14.9	11.6
LORD SELKIRK	15.9	12.5
LOUIS RIEL	18.6	14.1
MOUNTAIN VIEW	16.3	13.2
MYSTERY LAKE	15.4	11.5
PARK WEST	13.2	10.9
PEMBINA TRAILS	18.0	14.1
PINE CREEK	15.0	12.6
PORTAGE LA PRAIRIE	16.8	13.0
PRAIRIE ROSE	14.7	12.2
PRAIRIE SPIRIT	15.6	12.6
RED RIVER VALLEY	15.5	12.5
RIVER EAST TRANSCONA	17.4	13.6
ROLLING RIVER	15.1	12.3
SEINE RIVER	18.5	14.3
SEVEN OAKS	17.1	14.0
SOUTHWEST HORIZON	15.0	12.4
ST. JAMES-ASSINIBOIA	18.0	14.0
SUNRISE	16.1	12.5
SWAN VALLEY	14.6	12.1
TURTLE MOUNTAIN	15.5	12.5
TURTLE RIVER	13.0	11.1
WESTERN	16.3	13.7
WINNIPEG	18.1	13.6
PROVINCE	16.9	13.3
WHITESHELL	10.2	8.6
WPG. TECHNICAL COLLEGE	22.6	18.1

(1) Based on object code 330 Instructional-Teaching personnel and F.T.E. students in Function 100. Included are teachers in physical education, music, EAL, etc. in addition to regular classroom teachers. School-based administrative personnel and teachers in Student Support Services (Function 200) are excluded.

(2) Based on total instructional-teaching (excluding Community Education and Adult Learning Centres) as well as school-based administrative staff - eg. department heads, coordinators, principals and vice-principals - and K-12 F.T.E. enrolment. Division administrators (Function 500) are excluded.

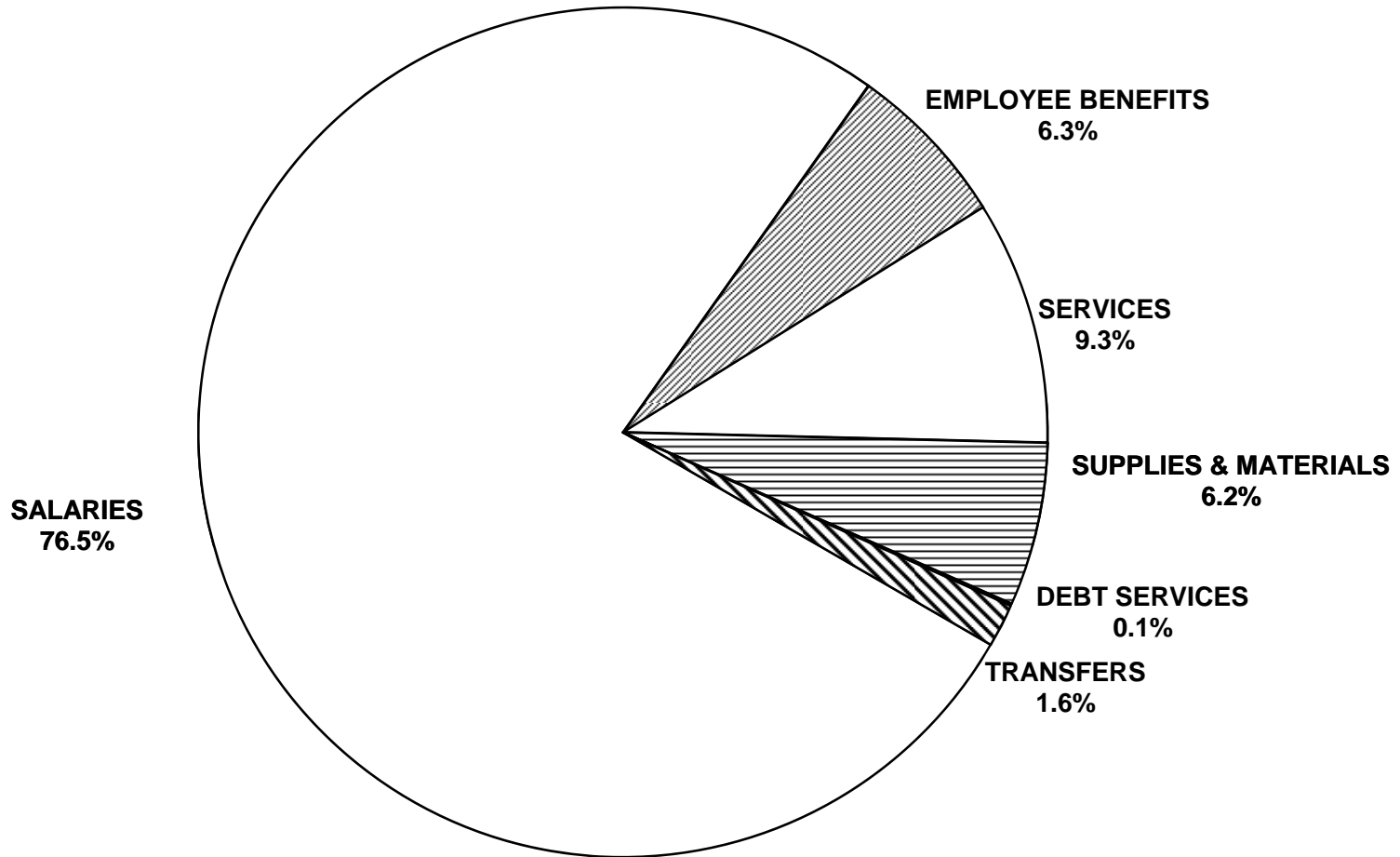
EXPENSE BY FUNCTION AND OBJECT

FUNCTION	OBJECT							TOTALS
	SALARIES	EMPLOYEE BENEFITS	SERVICES	SUPPLIES AND MATERIALS	DEBT SERVICING	BAD DEBT EXPENSE	TRANSFERS	
100 REGULAR INSTRUCTION	982,067,491	62,584,952	31,096,183	69,744,077				1,145,492,703
200 STUDENT SUPPORT SERVICES	337,457,566	32,917,559	9,623,143	4,527,018				384,525,286
300 ADULT LEARNING CENTRES	7,102,046	502,455	977,016	253,399			59,500 ⁽¹⁾	8,894,416
400 COMMUNITY EDUCATION & SERVICES	15,494,595	1,418,465	2,460,852	1,700,614			12,293 ⁽¹⁾	21,086,819
500 DIVISIONAL ADMINISTRATION	46,303,617	6,048,539	14,679,454	2,293,251			(71,793) ⁽¹⁾	69,253,068
600 INSTRUCTIONAL AND OTHER SUPPORT SERVICES	48,069,707	4,481,767	12,291,676	7,315,205				72,158,355
700 TRANSPORTATION OF PUPILS	39,713,509	5,793,154	25,780,945	19,009,602				90,297,210
800 OPERATIONS AND MAINTENANCE	105,011,942	16,486,880	94,841,694	23,814,067				240,154,583
900 FISCAL					1,764,226	(60,509)	33,981,828 ⁽²⁾	35,685,545
TOTALS	1,581,220,473	130,233,771	191,750,963	128,657,233	1,764,226	(60,509)	33,981,828	2,067,547,985

(1) Reallocation of administration costs associated with Adult Learning Centres and Community and Education & Services.

(2) Health and Education Levy

2013/14 OPERATING FUND EXPENSE BY OBJECT



**EXPENSE BY 2ND LEVEL OBJECT
AS A PERCENTAGE OF TOTAL OPERATING FUND EXPENSES**

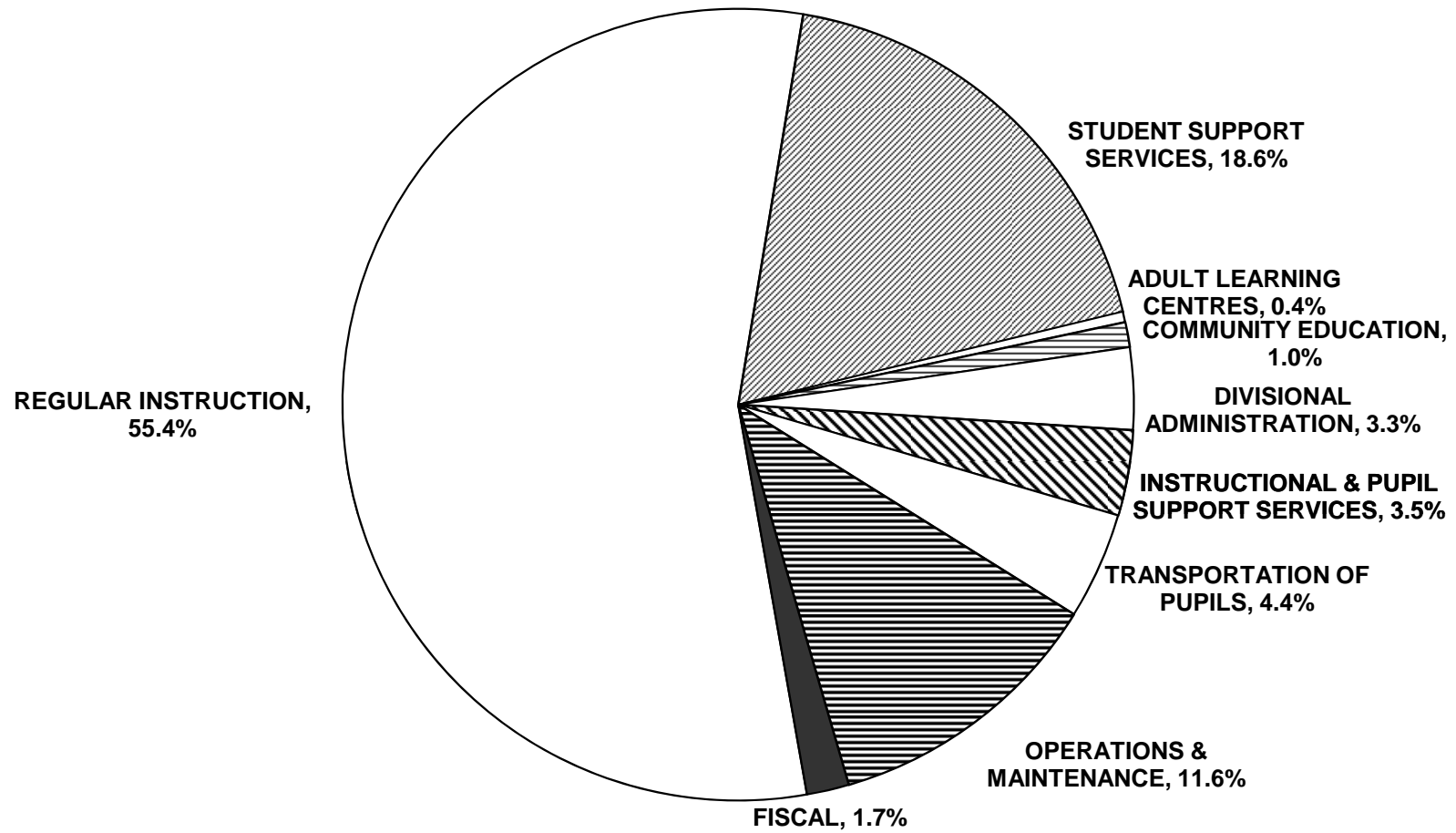
OBJECT	FUNCTION									
	REGULAR INSTRUCTION		STUDENT SUPPORT SERVICES		ADULT LEARNING CENTRES		COMMUNITY EDUCATION		DIVISIONAL ADMINISTRATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
SALARIES										
TRUSTEES REMUNERATION									3,655,111	
EXECUTIVE, MANAGERIAL & SUPERVISORY	84,045,760	4.1	6,667,889	0.3	896,711	0.0	855,133	0.0	21,235,120	1.0
INSTRUCTIONAL - TEACHING	824,457,900	39.9	145,210,987	7.0	5,274,147	0.3	8,061,049	0.4		
INSTRUCTIONAL - OTHER	21,516,346	1.0	149,286,721	7.2	265,290	0.0	3,591,199	0.2		
TECHNICAL, SPECIALIZED AND SERVICE	5,370,828	0.3	1,283,576	0.1	246,298	0.0	1,571,712	0.1	5,030,214	0.2
SECRETARIAL, CLERICAL AND OTHER	34,694,731	1.7	2,672,607	0.1	418,970	0.0	936,022	0.0	14,800,286	0.7
CLINICIAN			32,139,240	1.6			429,996			
INFORMATION TECHNOLOGY	11,981,926	0.6	196,546	0.0	630	0.0	49,484	0.0	1,582,886	0.1
TOTAL SALARIES	982,067,491	47.5	337,457,566	16.3	7,102,046	0.3	15,494,595	0.7	46,303,617	2.2
EMPLOYEE BENEFITS AND ALLOWANCES	62,584,952	3.0	32,917,559	1.6	502,455	0.0	1,418,465	0.1	6,048,539	0.3
SERVICES										
PROFESSIONAL, TECHNICAL & SPECIALIZED	6,541,343	0.3	5,995,116	0.3	79,680	0.0	1,485,913	0.1	3,502,519	0.2
COMMUNICATIONS	4,237,266	0.2	388,211	0.0	66,288	0.0	57,181	0.0	1,042,094	0.1
UTILITY SERVICES					57,523	0.0				
TRAVEL AND MEETINGS	2,960,442	0.1	2,192,144	0.1	93,855	0.0	283,908	0.0	2,314,756	0.1
TRANSPORTATION OF PUPILS										
TUITION	592,061	0.0	402,434	0.0	1,111	0.0				
PRINTING AND BINDING	473,173	0.0	27,195	0.0	3,498	0.0	65,438	0.0	234,641	0.0
INSURANCE AND BOND PREMIUMS	119,716	0.0	15,552	0.0	2,528	0.0			1,155,670	0.1
MAINTENANCE AND REPAIR SERVICES	2,661,233	0.1	33,447	0.0	23,713	0.0	41,519	0.0	245,139	0.0
RENTALS	2,938,300	0.1	208,261	0.0	551,609	0.0	346,676	0.0	(211,267)	0.0
PROPERTY TAXES					30,778	0.0				
ADVERTISING	457,052	0.0	34,581	0.0	11,862	0.0	99,299	0.0	758,219	0.0
DUES AND FEES	920,970	0.0	114,163	0.0	239	0.0	4,198	0.0	2,175,968	0.1
PROFESSIONAL AND STAFF DEVELOPMENT	342,260	0.0	173,430	0.0	34,839	0.0	58,623	0.0	1,268,928	0.1
INFORMATION TECHNOLOGY SERVICES	8,852,367	0.4	38,609	0.0	19,493	0.0	18,097	0.0	2,192,787	0.1
TOTAL SERVICES	31,096,183	1.5	9,623,143	0.5	977,016	0.0	2,460,852	0.1	14,679,454	0.7
SUPPLIES AND EQUIPMENT										
SUPPLIES	29,139,261	1.4	2,458,962	0.1	130,244	0.0	1,378,813	0.1	1,511,317	0.1
CURRICULAR AND MEDIA MATERIALS	10,422,764	0.5	611,457	0.0	54,741	0.0	123,734	0.0	106,652	0.0
MINOR EQUIPMENT	11,505,242	0.6	616,902	0.0	26,490	0.0	105,629	0.0	250,834	0.0
INFORMATION TECHNOLOGY EQUIPMENT	18,676,810	0.9	839,697	0.0	41,924	0.0	92,438	0.0	424,448	0.0
TOTAL SUPPLIES AND EQUIPMENT	69,744,077	3.4	4,527,018	0.2	253,399	0.0	1,700,614	0.1	2,293,251	0.1
TRANSFERS										
RECHARGE ⁽¹⁾					59,500		12,293		(71,793)	
TOTAL TRANSFERS					59,500		12,293		(71,793)	
PROVINCE	1,145,492,703	55.4	384,525,286	18.6	8,894,416	0.4	21,086,819	1.0	69,253,068	3.3

(1) Reallocation of administration costs associated with Adult Learning Centres and Community Education.

**EXPENSE BY 2ND LEVEL OBJECT
AS A PERCENTAGE OF TOTAL OPERATING FUND EXPENSES**

OBJECT	FUNCTION									
	INSTRUCTIONAL & OTHER SUPPORT SERVICES		TRANSPORTATION OF PUPILS		OPERATIONS AND MAINTENANCE		FISCAL		TOTAL	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
SALARIES										
TRUSTEES REMUNERATION									3,655,111	0.2
EXECUTIVE, MANAGERIAL & SUPERVISORY	2,437,034	0.1	2,599,889	0.1	4,472,246	0.2			123,209,782	6.0
INSTRUCTIONAL - TEACHING	25,293,445	1.2							1,008,297,528	48.8
INSTRUCTIONAL - OTHER	12,560,780	0.6	204,228	0.0					187,424,564	9.1
TECHNICAL, SPECIALIZED AND SERVICE	4,501,987	0.2	35,586,965	1.7	98,811,400	4.8			152,402,980	7.4
SECRETARIAL, CLERICAL AND OTHER	2,816,128	0.1	1,322,427	0.1	1,728,296	0.1			59,389,467	2.9
CLINICIAN									32,569,236	1.6
INFORMATION TECHNOLOGY	460,333	0.0							14,271,805	0.7
TOTAL SALARIES	48,069,707	2.3	39,713,509	1.9	105,011,942	5.1			1,581,220,473	76.5
EMPLOYEE BENEFITS AND ALLOWANCES	4,481,767	0.2	5,793,154	0.3	16,486,880	0.8			130,233,771	6.3
SERVICES										
PROFESSIONAL, TECHNICAL & SPECIALIZED	1,875,370	0.1	246,425	0.0	5,956,874	0.3			25,683,240	1.2
COMMUNICATIONS	157,835	0.0	323,869	0.0	570,156	0.0			6,842,900	0.3
UTILITY SERVICES					44,340,576	2.1			44,398,099	2.1
TRAVEL AND MEETINGS	791,119	0.0	942,874	0.0	843,001	0.0			10,422,099	0.5
TRANSPORTATION OF PUPILS			19,945,049	1.0					19,945,049	1.0
TUITION	1,207	0.0							996,813	0.0
PRINTING AND BINDING	39,671	0.0	6,763	0.0	1,836	0.0			852,215	0.0
INSURANCE AND BOND PREMIUMS	82,341	0.0	973,130	0.0	7,275,724	0.4			9,624,661	0.5
MAINTENANCE AND REPAIR SERVICES	114,621	0.0	2,115,472	0.1	28,282,104	1.4			33,517,248	1.6
RENTALS	259,434	0.0	838,246	0.0	1,986,496	0.1			6,917,755	0.3
PROPERTY TAXES					4,844,084	0.2			4,874,862	0.2
ADVERTISING	19,116	0.0	31,748	0.0	54,141	0.0			1,466,018	0.1
DUES AND FEES	170,758	0.0	50,282	0.0	85,699	0.0			3,522,277	0.2
PROFESSIONAL AND STAFF DEVELOPMENT	8,327,868	0.4	193,230	0.0	240,924	0.0			10,640,102	0.5
INFORMATION TECHNOLOGY SERVICES	452,336	0.0	113,857	0.0	360,079	0.0			12,047,625	0.6
TOTAL SERVICES	12,291,676	0.6	25,780,945	1.2	94,841,694	4.6			191,750,963	9.3
SUPPLIES AND EQUIPMENT										
SUPPLIES	3,604,319	0.2	18,645,331	0.9	20,296,032	1.0			77,164,279	3.7
CURRICULAR AND MEDIA MATERIALS	2,980,658	0.1	5,870	0.0	22,734	0.0			14,328,610	0.7
MINOR EQUIPMENT	210,848	0.0	289,346	0.0	3,425,975	0.2			16,431,266	0.8
INFORMATION TECHNOLOGY EQUIPMENT	519,380	0.0	69,055	0.0	69,326	0.0			20,733,078	1.0
TOTAL SUPPLIES AND EQUIPMENT	7,315,205	0.4	19,009,602	0.9	23,814,067	1.2			128,657,233	6.2
TRANSFERS										
RECHARGE ⁽¹⁾										
DEBT SERVICES							1,764,226	0.1	1,764,226	0.1
BAD DEBT EXPENSE							(60,509)	0.0	(60,509)	0.0
OTHER GOVERNMENT AUTHORITIES							33,981,828	1.6	33,981,828	1.6
TOTAL TRANSFERS							35,685,545	1.7	35,685,545	1.7
PROVINCE	72,158,355	3.5	90,297,210	4.4	240,154,583	11.6	35,685,545	1.7	2,067,547,985	100.0

2013/14 OPERATING FUND EXPENSE BY FUNCTION



**ANALYSIS OF EXPENSE BY FUNCTION
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	REGULAR INSTRUCTION			STUDENT SUPPORT SERVICES			ADULT LEARNING CENTRES	
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%
BEAUTIFUL PLAINS	10,236,068	61.4	6,902	2,188,747	13.1	1,476		
BORDER LAND	17,063,436	57.3	7,798	4,587,860	15.4	2,097	515,865	1.7
BRANDON	50,114,518	59.8	6,264	18,010,847	21.5	2,251		
DSFM	41,155,765	56.4	7,913	9,032,830	12.4	1,737	241,512	0.3
EVERGREEN	9,968,424	52.5	6,683	3,434,855	18.1	2,303		
FLIN FLON	7,001,470	53.7	7,278	2,305,777	17.7	2,397	92,300	0.7
FORT LA BOSSE	9,460,653	57.7	7,351	1,985,521	12.1	1,543		
FRONTIER	51,374,710	43.2	8,470	17,639,162	14.8	2,908	1,969,837	1.7
GARDEN VALLEY	26,326,742	60.8	6,278	7,301,751	16.9	1,741		
HANOVER	43,737,685	61.9	5,927	10,112,604	14.3	1,370		
INTERLAKE	18,965,702	54.7	7,017	5,666,231	16.4	2,096		
KELSEY	9,721,012	50.4	6,199	4,396,393	22.8	2,803	594,324	3.1
LAKESHORE	8,499,655	52.4	7,350	2,779,292	17.1	2,403	283,944	1.7
LORD SELKIRK	30,201,049	57.8	7,323	9,077,563	17.4	2,201	342,519	0.7
LOUIS RIEL	85,756,533	55.6	6,203	32,037,793	20.8	2,317		
MOUNTAIN VIEW	21,135,228	56.2	6,783	5,386,101	14.3	1,729		
MYSTERY LAKE	21,307,403	57.9	7,676	7,091,777	19.3	2,555		
PARK WEST	15,700,140	58.2	7,817	3,395,937	12.6	1,691	120,942	0.4
PEMBINA TRAILS	77,653,164	55.2	6,364	29,174,256	20.7	2,391		
PINE CREEK	8,022,180	59.6	7,571	1,423,252	10.6	1,343		
PORTAGE LA PRAIRIE	19,563,510	58.0	6,149	6,380,842	18.9	2,006		
PRAIRIE ROSE	14,745,728	56.7	7,293	3,721,514	14.3	1,841	258,110	1.0
PRAIRIE SPIRIT	14,758,289	56.4	7,380	3,437,364	13.1	1,719		
RED RIVER VALLEY	14,350,165	56.9	7,284	3,637,303	14.4	1,846		
RIVER EAST TRANSCONA	96,110,782	56.1	6,175	32,357,156	18.9	2,079	980,623	0.6
ROLLING RIVER	12,544,013	58.6	7,708	2,762,483	12.9	1,697	115,224	0.5
SEINE RIVER	23,417,228	55.3	5,984	7,596,586	17.9	1,941	293,136	0.7
SEVEN OAKS	68,133,640	59.2	6,519	20,512,724	17.8	1,963	820,718	0.7
SOUTHWEST HORIZON	11,219,663	55.4	7,213	2,620,034	12.9	1,684		
ST. JAMES-ASSINIBOIA	54,188,618	56.9	6,822	19,841,412	20.9	2,498		
SUNRISE	30,530,894	52.1	6,928	11,229,008	19.2	2,548	943,773	1.6
SWAN VALLEY	11,362,028	56.4	7,829	3,110,584	15.4	2,143		
TURTLE MOUNTAIN	6,654,648	53.9	6,799	2,055,924	16.7	2,100	208,707	1.7
TURTLE RIVER	5,718,875	55.6	8,152	1,637,737	15.9	2,335		
WESTERN	10,058,663	59.6	6,219	2,576,865	15.3	1,593	361,890	2.1
WINNIPEG	188,734,422	53.0	6,323	84,019,201	23.6	2,815	750,992	0.2
PROVINCE	1,145,492,703	55.4	6,659	384,525,286	18.6	2,235	8,894,416	0.4
WHITESHELL	1,822,643	57.2	10,327	459,624	14.4	2,604		
WPG. TECHNICAL COLLEGE	4,643,142	23.6	6,423	592,997	3.0	820	2,810,812	14.3

**ANALYSIS OF EXPENSE BY FUNCTION
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	COMMUNITY EDUCATION AND SERVICES		DIVISIONAL ADMINISTRATION			INSTRUCTIONAL & OTHER SUPPORT SERVICES		
	AMOUNT	%	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	22,633	0.1	601,227	3.6	405	354,007	2.1	239
BORDER LAND	48,038	0.2	898,006	3.0	410	690,184	2.3	315
BRANDON	245,769	0.3	2,431,661	2.9	304	2,526,743	3.0	316
DSFM	875,319	1.2	3,097,560	4.2	596	2,405,052	3.3	462
EVERGREEN	60,586	0.3	770,771	4.1	517	607,595	3.2	407
FLIN FLON	16,938	0.1	629,838	4.8	655	334,187	2.6	347
FORT LA BOSSE	311,299	1.9	694,150	4.2	539	410,165	2.5	319
FRONTIER	2,533,514	2.1	6,257,123	5.3	1,032	6,496,731	5.5	1,071
GARDEN VALLEY	64,003	0.1	1,281,346	3.0	306	1,257,358	2.9	300
HANOVER	164,509	0.2	2,005,406	2.8	272	2,134,031	3.0	289
INTERLAKE	257,328	0.7	1,350,863	3.9	500	1,569,681	4.5	581
KELSEY	54,545	0.3	747,395	3.9	477	445,105	2.3	284
LAKESHORE	271,801	1.7	624,982	3.9	540	455,374	2.8	394
LORD SELKIRK	373,178	0.7	1,849,438	3.5	448	1,436,340	2.7	348
LOUIS RIEL	1,158,227	0.8	5,011,857	3.3	363	6,921,146	4.5	501
MOUNTAIN VIEW	95,495	0.3	1,199,383	3.2	385	1,242,372	3.3	399
MYSTERY LAKE	29,100	0.1	1,599,385	4.3	576	1,822,217	5.0	656
PARK WEST	116,719	0.4	1,024,960	3.8	510	678,573	2.5	338
PEMBINA TRAILS	1,047,738	0.7	4,462,516	3.2	366	5,936,749	4.2	487
PINE CREEK	12,341	0.1	550,456	4.1	520	505,507	3.8	477
PORTAGE LA PRAIRIE	48,936	0.1	1,087,814	3.2	342	1,192,545	3.5	375
PRAIRIE ROSE	30,305	0.1	1,004,800	3.9	497	713,546	2.7	353
PRAIRIE SPIRIT	31,800	0.1	845,998	3.2	423	698,190	2.7	349
RED RIVER VALLEY	36,807	0.1	967,767	3.8	491	560,912	2.2	285
RIVER EAST TRANSCONA	1,386,702	0.8	5,075,450	3.0	326	7,016,597	4.1	451
ROLLING RIVER	31,932	0.1	894,874	4.2	550	713,650	3.3	438
SEINE RIVER	179,371	0.4	1,411,835	3.3	361	1,397,465	3.3	357
SEVEN OAKS	1,443,237	1.3	3,249,964	2.8	311	4,478,361	3.9	428
SOUTHWEST HORIZON	59,767	0.3	827,273	4.1	532	696,584	3.4	448
ST. JAMES-ASSINIBOIA	1,094,118	1.1	3,260,459	3.4	410	3,396,556	3.6	428
SUNRISE	315,645	0.5	2,043,754	3.5	464	1,516,410	2.6	344
SWAN VALLEY	205,577	1.0	800,727	4.0	552	528,911	2.6	364
TURTLE MOUNTAIN	15,447	0.1	563,267	4.6	575	477,993	3.9	488
TURTLE RIVER	10,868	0.1	356,342	3.5	508	258,044	2.5	368
WESTERN	39,425	0.2	644,832	3.8	399	454,647	2.7	281
WINNIPEG	8,397,802	2.4	9,129,589	2.6	306	9,828,827	2.8	329
PROVINCE	21,086,819	1.0	69,253,068	3.3	403	72,158,355	3.5	419
WHITESHELL	7,500	0.2	283,193	8.9	1,604	56,583	1.8	321
WPG. TECHNICAL COLLEGE	7,041,952	35.8	2,233,534	11.3	3,090	263,538	1.3	365

**ANALYSIS OF EXPENSE BY FUNCTION
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	TRANSPORTATION OF PUPILS			OPERATIONS AND MAINTENANCE			FISCAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,212,890	7.3	818	1,759,627	10.6	1,187	285,878	1.7	193
BORDER LAND	2,219,680	7.5	1,014	3,276,294	11.0	1,497	475,505	1.6	217
BRANDON	2,041,728	2.4	255	7,030,834	8.4	879	1,466,498	1.7	183
DSFM	7,749,772	10.6	1,490	7,294,374	10.0	1,402	1,156,359	1.6	222
EVERGREEN	1,386,236	7.3	929	2,441,103	12.9	1,637	305,384	1.6	205
FLIN FLON	436,236	3.3	453	2,000,329	15.3	2,079	217,653	1.7	226
FORT LA BOSSE	1,385,334	8.4	1,076	1,849,853	11.3	1,437	307,690	1.9	239
FRONTIER	10,443,110	8.8	1,722	20,199,859	17.0	3,330	1,899,544	1.6	313
GARDEN VALLEY	2,519,411	5.8	601	3,834,434	8.9	914	715,747	1.7	171
HANOVER	3,509,401	5.0	476	7,699,731	10.9	1,043	1,288,545	1.8	175
INTERLAKE	2,215,158	6.4	820	4,029,441	11.6	1,491	588,706	1.7	218
KELSEY	581,452	3.0	371	2,394,267	12.4	1,527	335,269	1.7	214
LAKESHORE	1,593,577	9.8	1,378	1,465,326	9.0	1,267	257,714	1.6	223
LORD SELKIRK	2,390,788	4.6	580	5,629,201	10.8	1,365	931,100	1.8	226
LOUIS RIEL	3,332,892	2.2	241	17,183,203	11.2	1,243	2,704,450	1.8	196
MOUNTAIN VIEW	3,095,633	8.2	993	4,720,240	12.6	1,515	725,423	1.9	233
MYSTERY LAKE	287,301	0.8	104	4,017,882	10.9	1,448	639,420	1.7	230
PARK WEST	2,072,684	7.7	1,032	3,436,435	12.7	1,711	446,465	1.7	222
PEMBINA TRAILS	2,554,424	1.8	209	17,455,996	12.4	1,431	2,492,440	1.8	204
PINE CREEK	1,188,734	8.8	1,122	1,563,749	11.6	1,476	186,600	1.4	176
PORTAGE LA PRAIRIE	1,125,430	3.3	354	3,702,014	11.0	1,164	609,045	1.8	191
PRAIRIE ROSE	2,073,494	8.0	1,025	3,029,419	11.6	1,498	450,458	1.7	223
PRAIRIE SPIRIT	2,543,941	9.7	1,272	3,442,232	13.1	1,721	422,805	1.6	211
RED RIVER VALLEY	2,455,591	9.7	1,246	2,762,930	11.0	1,403	453,414	1.8	230
RIVER EAST TRANSCONA	3,773,808	2.2	242	21,689,487	12.7	1,394	2,923,836	1.7	188
ROLLING RIVER	1,530,328	7.2	940	2,414,851	11.3	1,484	385,647	1.8	237
SEINE RIVER	2,967,277	7.0	758	4,359,874	10.3	1,114	744,237	1.8	190
SEVEN OAKS	3,560,924	3.1	341	10,869,061	9.4	1,040	1,962,545	1.7	188
SOUTHWEST HORIZON	1,998,065	9.9	1,285	2,407,510	11.9	1,548	416,591	2.1	268
ST. JAMES-ASSINIBOIA	1,861,222	2.0	234	9,885,730	10.4	1,244	1,624,565	1.7	205
SUNRISE	4,765,787	8.1	1,081	6,200,602	10.6	1,407	1,060,831	1.8	241
SWAN VALLEY	1,597,820	7.9	1,101	2,228,444	11.1	1,535	312,932	1.6	216
TURTLE MOUNTAIN	1,126,614	9.1	1,151	1,009,309	8.2	1,031	226,143	1.8	231
TURTLE RIVER	1,088,743	10.6	1,552	1,055,279	10.3	1,504	158,876	1.5	226
WESTERN	715,405	4.2	442	1,722,978	10.2	1,065	307,184	1.8	190
WINNIPEG	4,896,320	1.4	164	44,092,685	12.4	1,477	6,200,046	1.7	208
PROVINCE	90,297,210	4.4	525	240,154,583	11.6	1,396	35,685,545	1.7	207
WHITESHELL	38,923	1.2	221	460,793	14.5	2,611	54,583	1.7	309
WPG. TECHNICAL COLLEGE				1,920,797	9.8	2,657	182,372	0.9	252

ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL

FUNCTION 100: REGULAR INSTRUCTION						
DIVISION / DISTRICT	ADMINISTRATION			SENIOR YEARS TECHNOLOGY EDUCATION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	1,077,473	6.5	727			
BORDER LAND	2,458,451	8.3	1,124	1,191,065	4.0	5,597
BRANDON	5,711,533	6.8	714	3,246,375	3.9	8,426
DSFM	5,385,581	7.4	1,035			
EVERGREEN	1,500,708	7.9	1,006	116,978	0.6	5,849
FLIN FLON	1,044,107	8.0	1,085	23,210	0.2	4,642
FORT LA BOSSE	976,424	6.0	759	169,530	1.0	5,160
FRONTIER	6,828,051	5.7	1,126	406,290	0.3	11,510
GARDEN VALLEY	2,666,088	6.2	636	1,808,459	4.2	13,456
HANOVER	5,250,053	7.4	711	2,915,163	4.1	7,481
INTERLAKE	2,853,023	8.2	1,056			
KELSEY	1,342,782	7.0	856			
LAKESHORE	1,008,239	6.2	872	261,149	1.6	10,881
LORD SELKIRK	4,158,815	8.0	1,008	1,762,868	3.4	5,155
LOUIS RIEL	12,990,666	8.4	940	1,900,430	1.2	12,340
MOUNTAIN VIEW	3,040,292	8.1	976	894,733	2.4	5,965
MYSTERY LAKE	2,521,958	6.9	909	845,387	2.3	6,615
PARK WEST	1,852,817	6.9	922			
PEMBINA TRAILS	11,046,487	7.8	905			
PINE CREEK	897,615	6.7	847	115,289	0.9	4,982
PORTAGE LA PRAIRIE	2,711,827	8.0	852	811,780	2.4	9,439
PRAIRIE ROSE	2,003,289	7.7	991	692,906	2.7	6,386
PRAIRIE SPIRIT	2,162,697	8.3	1,081	215,532	0.8	3,628
RED RIVER VALLEY	2,175,790	8.6	1,104	413,494	1.6	18,542
RIVER EAST TRANSCONA	11,593,109	6.8	745	3,860,524	2.3	4,407
ROLLING RIVER	1,631,628	7.6	1,003	121,352	0.6	8,730
SEINE RIVER	3,523,628	8.3	900			
SEVEN OAKS	8,936,470	7.8	855	822,118	0.7	4,876
SOUTHWEST HORIZON	1,296,071	6.4	833	142,900	0.7	5,293
ST. JAMES-ASSINIBOIA	7,674,321	8.1	966	1,703,165	1.8	6,352
SUNRISE	3,775,688	6.4	857			
SWAN VALLEY	1,444,737	7.2	995	1,228,725	6.1	7,371
TURTLE MOUNTAIN	650,878	5.3	665	148,193	1.2	3,800
TURTLE RIVER	631,282	6.1	900			
WESTERN	1,077,091	6.4	666	307,973	1.8	5,024
WINNIPEG	27,546,450	7.7	923	5,032,006	1.4	7,604
PROVINCE	153,446,119	7.4	892	31,157,594	1.5	6,781
WHITESHELL	158,222	5.0	896			
WPG. TECHNICAL COLLEGE	547,904	2.8	758	3,945,250	20.0	6,032

ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL

FUNCTION 100: REGULAR INSTRUCTION									
SINGLE TRACK SCHOOLS ⁽¹⁾									
DIVISION / DISTRICT	ENGLISH LANGUAGE			FRANÇAIS			FRENCH IMMERSION		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	9,158,595	55.0	6,176						
BORDER LAND	13,413,920	45.1	6,790						
BRANDON	33,196,195	39.6	5,680				1,577,656	1.9	5,032
DSFM				35,770,184	49.0	6,878			
EVERGREEN	8,350,738	44.0	5,675						
FLIN FLON	3,781,958	29.0	6,612						
FORT LA BOSSE	8,314,699	50.7	6,630						
FRONTIER	44,140,369	37.2	7,320						
GARDEN VALLEY	21,852,195	50.5	5,384						
HANOVER	35,572,469	50.3	5,090						
INTERLAKE	14,241,366	41.1	6,020						
KELSEY	4,369,892	22.7	4,705						
LAKESHORE	7,230,267	44.5	6,385						
LORD SELKIRK	18,830,049	36.1	6,544				1,419,020	2.7	5,256
LOUIS RIEL	51,242,279	33.3	5,410				18,925,299	12.3	4,646
MOUNTAIN VIEW	14,769,999	39.3	6,021				898,544	2.4	4,362
MYSTERY LAKE	15,735,709	42.8	6,770						
PARK WEST	13,847,323	51.3	6,894						
PEMBINA TRAILS	42,125,207	29.9	5,604				6,871,477	4.9	5,247
PINE CREEK	7,009,276	52.1	6,763						
PORTAGE LA PRAIRIE	12,997,995	38.6	5,575						
PRAIRIE ROSE	10,379,601	39.9	6,272				574,673	2.2	5,718
PRAIRIE SPIRIT	9,787,099	37.4	6,582						
RED RIVER VALLEY	9,342,463	37.0	5,777				1,392,415	5.5	7,367
RIVER EAST TRANSCONA	49,747,846	29.0	5,600				5,492,170	3.2	4,924
ROLLING RIVER	10,791,033	50.4	6,688						
SEINE RIVER	10,155,203	24.0	5,025				3,507,060	8.3	5,112
SEVEN OAKS	33,623,343	29.2	5,910				1,459,858	1.3	5,060
SOUTHWEST HORIZON	9,780,692	48.3	6,399						
ST. JAMES-ASSINIBOIA	33,091,169	34.8	6,151				3,846,666	4.0	4,888
SUNRISE	14,060,019	24.0	6,670						
SWAN VALLEY	7,358,408	36.5	6,981						
TURTLE MOUNTAIN	5,855,577	47.5	6,231						
TURTLE RIVER	4,710,113	45.8	7,115	377,480	3.7	9,556			
WESTERN	4,240,174	25.1	6,389						
WINNIPEG	123,225,680	34.6	5,658				6,203,391	1.7	5,220
PROVINCE	716,328,920	34.6	5,910	36,147,664	1.7	6,898	52,168,229	2.5	4,955
WHITESHELL	1,664,421	52.3	9,430						
WPG. TECHNICAL COLLEGE	149,988	0.8	2,177						

(1) 90% or more of Regular Instruction enrolment is in one language.

ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL

FUNCTION 100: REGULAR INSTRUCTION								
DUAL TRACK SCHOOLS ⁽¹⁾								
DIVISION / DISTRICT	AMOUNT	%	PER PUPIL	NO. OF F.T.E. PUPILS	% IN DUAL TRACK SCHOOLS			
					ENGLISH	FRANÇAIS	FRENCH IMMERSION	OTHER
BEAUTIFUL PLAINS								
BORDER LAND								
BRANDON	6,382,759	7.6	4,379	1,457.5	74.8		25.2	
DSFM								
EVERGREEN								
FLIN FLON	2,152,195	16.5	5,590	385.0	76.0		24.0	
FORT LA BOSSE								
FRONTIER								
GARDEN VALLEY								
HANOVER								
INTERLAKE	1,871,313	5.4	5,545	337.5	63.6		36.4	
KELSEY	4,008,338	20.8	6,268	639.5	79.1		20.9	
LAKESHORE								
LORD SELKIRK	4,030,297	7.7	6,352	634.5	73.3		16.7	10.0
LOUIS RIEL	697,859	0.5	5,517	126.5		6.3	93.7	
MOUNTAIN VIEW	1,531,660	4.1	4,989	307.0	65.8		11.4	22.8
MYSTERY LAKE	2,204,349	6.0	6,814	323.5	33.4		66.6	
PARK WEST								
PEMBINA TRAILS	17,609,993	12.5	5,215	3,376.6	65.8		34.2	
PINE CREEK								
PORTAGE LA PRAIRIE	3,041,908	9.0	3,982	764.0	64.9		35.1	
PRAIRIE ROSE	1,095,259	4.2	6,932	158.0	69.6		30.4	
PRAIRIE SPIRIT	2,592,961	9.9	5,718	453.5	55.2	27.8	17.0	
RED RIVER VALLEY	1,026,003	4.1	7,251	141.5	27.6	72.4		
RIVER EAST TRANSCONA	25,417,133	14.8	5,421	4,688.5	56.5		34.3	9.2
ROLLING RIVER								
SEINE RIVER	6,231,337	14.7	5,165	1,206.5	62.1		37.9	
SEVEN OAKS	23,291,851	20.2	5,410	4,305.5	70.3		26.9	2.9
SOUTHWEST HORIZON								
ST. JAMES-ASSINIBOIA	7,873,297	8.3	5,217	1,509.1	65.0		35.0	
SUNRISE	12,695,187	21.7	5,522	2,299.0	68.8		28.3	2.9
SWAN VALLEY	1,330,158	6.6	5,771	230.5	66.4		33.6	
TURTLE MOUNTAIN								
TURTLE RIVER								
WESTERN	4,433,425	26.3	4,967	892.5	78.2		21.8	
WINNIPEG	26,726,895	7.5	4,298	6,219.0	60.0		37.1	2.9
PROVINCE	156,244,177	7.6	5,130	30,455.2	64.3	0.8	31.9	3.1
WHITESHELL								
WPG. TECHNICAL COLLEGE								

(1) No one language program comprises 90% or more of Regular Instruction enrolment.

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

FUNCTION 200: STUDENT SUPPORT SERVICES									
DIVISION / DISTRICT	ADMINISTRATION / COORDINATION			GIFTED EDUCATION ⁽¹⁾			CLINICAL AND RELATED SERVICES		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	140,386	0.8	95				114,708	0.7	77
BORDER LAND	283,120	1.0	129				607,810	2.0	278
BRANDON	126,807	0.2	16				1,799,016	2.1	225
DSFM	369,840	0.5	71				821,135	1.1	158
EVERGREEN	284,638	1.5	191				269,491	1.4	181
FLIN FLON	182,593	1.4	190				126,523	1.0	132
FORT LA BOSSE	118,574	0.7	92				248,586	1.5	193
FRONTIER							3,241,397	2.7	534
GARDEN VALLEY	150,665	0.3	36				790,689	1.8	189
HANOVER	526,248	0.7	71	5,039	0.0	1	1,162,331	1.6	158
INTERLAKE	152,732	0.4	57				556,111	1.6	206
KELSEY	137,007	0.7	87				182,815	0.9	117
LAKESHORE	113,541	0.7	98				305,828	1.9	264
LORD SELKIRK	215,422	0.4	52				1,233,420	2.4	299
LOUIS RIEL	1,374,592	0.9	99				2,986,938	1.9	216
MOUNTAIN VIEW	165,219	0.4	53	3,210	0.0	1	549,084	1.5	176
MYSTERY LAKE	198,542	0.5	72				558,660	1.5	201
PARK WEST	126,788	0.5	63				371,074	1.4	185
PEMBINA TRAILS	575,374	0.4	47				2,845,701	2.0	233
PINE CREEK	137,542	1.0	130				139,449	1.0	132
PORTAGE LA PRAIRIE	136,962	0.4	43	110	0.0	0	459,345	1.4	144
PRAIRIE ROSE	120,066	0.5	59				358,165	1.4	177
PRAIRIE SPIRIT	193,103	0.7	97				378,095	1.4	189
RED RIVER VALLEY	208,138	0.8	106				332,333	1.3	169
RIVER EAST TRANSCONA	1,006,849	0.6	65				2,974,524	1.7	191
ROLLING RIVER	163,943	0.8	101				254,824	1.2	157
SEINE RIVER	304,565	0.7	78				518,125	1.2	132
SEVEN OAKS	415,570	0.4	40				1,850,178	1.6	177
SOUTHWEST HORIZON	200,384	1.0	129	404	0.0	0	273,115	1.3	176
ST. JAMES-ASSINIBOIA	219,696	0.2	28				2,126,944	2.2	268
SUNRISE	266,768	0.5	61	426,419	0.7	97	1,127,081	1.9	256
SWAN VALLEY	150,819	0.7	104				244,924	1.2	169
TURTLE MOUNTAIN	161,448	1.3	165				199,263	1.6	204
TURTLE RIVER	83,774	0.8	119				145,687	1.4	208
WESTERN	134,175	0.8	83				211,413	1.3	131
WINNIPEG	746,930	0.2	25	110,889	0.0	4	11,766,571	3.3	394
PROVINCE	9,892,820	0.5	58	546,071	0.0	3	42,131,353	2.0	245
WHITESHELL	7,917	0.2	45	7,376	0.2	42	38,440	1.2	218
WPG. TECHNICAL COLLEGE									

(1) All expenses related to gifted programming may not be included due to the difficulty of costing certain programming. Contact your school division for more information. Does not include costs related to generalized enrichment activities undertaken by school divisions, or International Baccalaureate and Advanced Placement classes.

ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL

FUNCTION 200: STUDENT SUPPORT SERVICES								
DIVISION / DISTRICT	SPECIAL PLACEMENT		REGULAR PLACEMENT ⁽¹⁾			RESOURCE SERVICES		
	AMOUNT	%	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	256,916	1.5	605,420	3.6	408	805,250	4.8	543
BORDER LAND			2,161,647	7.3	988	1,197,359	4.0	547
BRANDON	2,056,531	2.5	7,162,380	8.5	895	4,747,551	5.7	593
DSFM	698,847	1.0	3,344,534	4.6	643	2,530,715	3.5	487
EVERGREEN			1,344,503	7.1	901	987,973	5.2	662
FLIN FLON	68,845	0.5	783,363	6.0	814	862,294	6.6	896
FORT LA BOSSE			330,435	2.0	257	1,074,191	6.5	835
FRONTIER			9,763,675	8.2	1,610	3,198,601	2.7	527
GARDEN VALLEY	1,503,010	3.5	1,733,427	4.0	413	2,327,258	5.4	555
HANOVER	555,048	0.8	3,782,840	5.4	513	3,429,687	4.9	465
INTERLAKE	50,767	0.1	2,005,473	5.8	742	1,979,864	5.7	732
KELSEY	1,499,465	7.8	929,292	4.8	593	1,140,350	5.9	727
LAKESHORE			1,463,567	9.0	1,266	584,356	3.6	505
LORD SELKIRK	386,597	0.7	3,540,278	6.8	858	2,603,867	5.0	631
LOUIS RIEL	8,337,622	5.4	9,175,041	6.0	664	7,114,774	4.6	515
MOUNTAIN VIEW	255,823	0.7	1,561,124	4.2	501	1,853,683	4.9	595
MYSTERY LAKE	1,201,183	3.3	2,099,813	5.7	756	2,135,450	5.8	769
PARK WEST			1,551,918	5.7	773	851,712	3.2	424
PEMBINA TRAILS	295,397	0.2	12,269,859	8.7	1,006	10,201,359	7.2	836
PINE CREEK			537,908	4.0	508	403,195	3.0	381
PORTAGE LA PRAIRIE	2,162,716	6.4	1,829,155	5.4	575	1,002,014	3.0	315
PRAIRIE ROSE			1,205,716	4.6	596	1,724,165	6.6	853
PRAIRIE SPIRIT			1,539,834	5.9	770	951,725	3.6	476
RED RIVER VALLEY	363,012	1.4	1,011,903	4.0	514	1,136,020	4.5	577
RIVER EAST TRANSCONA	3,083,979	1.8	13,032,779	7.6	837	9,385,428	5.5	603
ROLLING RIVER			1,071,934	5.0	659	814,053	3.8	500
SEINE RIVER			3,617,417	8.5	924	1,935,364	4.6	495
SEVEN OAKS	905,569	0.8	10,736,741	9.3	1,027	3,935,967	3.4	377
SOUTHWEST HORIZON			1,225,450	6.1	788	664,362	3.3	427
ST. JAMES-ASSINIBOIA	250,984	0.3	9,662,462	10.2	1,216	5,139,561	5.4	647
SUNRISE	606,039	1.0	5,253,686	9.0	1,192	2,580,486	4.4	586
SWAN VALLEY			1,670,695	8.3	1,151	759,978	3.8	524
TURTLE MOUNTAIN			453,372	3.7	463	1,048,969	8.5	1,072
TURTLE RIVER			927,035	9.0	1,322	419,592	4.1	598
WESTERN	203,222	1.2	823,631	4.9	509	794,595	4.7	491
WINNIPEG	29,034,308	8.2	14,705,410	4.1	493	21,837,700	6.1	732
PROVINCE	53,775,880	2.6	134,913,717	6.5	784	104,159,468	5.0	605
WHITESHELL	42,669	1.3	241,444	7.6	1,368	23,627	0.7	134
WPG. TECHNICAL COLLEGE			128,649	0.7	178	62,079	0.3	86

(1) Expenses shown are extra costs associated with special needs students in regular classes, not the total cost of educating those students.

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

FUNCTION 200: STUDENT SUPPORT SERVICES			
COUNSELLING AND GUIDANCE			
DIVISION / DISTRICT	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	266,067	1.6	179
BORDER LAND	337,924	1.1	154
BRANDON	2,118,562	2.5	265
DSFM	1,267,759	1.7	244
EVERGREEN	548,250	2.9	368
FLIN FLON	282,159	2.2	293
FORT LA BOSSE	213,735	1.3	166
FRONTIER	1,435,489	1.2	237
GARDEN VALLEY	796,702	1.8	190
HANOVER	651,411	0.9	88
INTERLAKE	921,284	2.7	341
KELSEY	507,464	2.6	324
LAKESHORE	312,000	1.9	270
LORD SELKIRK	1,097,979	2.1	266
LOUIS RIEL	3,048,826	2.0	221
MOUNTAIN VIEW	997,958	2.7	320
MYSTERY LAKE	898,129	2.4	324
PARK WEST	494,445	1.8	246
PEMBINA TRAILS	2,986,566	2.1	245
PINE CREEK	205,158	1.5	194
PORTAGE LA PRAIRIE	790,540	2.3	248
PRAIRIE ROSE	313,402	1.2	155
PRAIRIE SPIRIT	374,607	1.4	187
RED RIVER VALLEY	585,897	2.3	297
RIVER EAST TRANSCONA	2,873,597	1.7	185
ROLLING RIVER	457,729	2.1	281
SEINE RIVER	1,221,115	2.9	312
SEVEN OAKS	2,668,699	2.3	255
SOUTHWEST HORIZON	256,319	1.3	165
ST. JAMES-ASSINIBOIA	2,441,765	2.6	307
SUNRISE	968,529	1.7	220
SWAN VALLEY	284,168	1.4	196
TURTLE MOUNTAIN	192,872	1.6	197
TURTLE RIVER	61,649	0.6	88
WESTERN	409,829	2.4	253
WINNIPEG	5,817,393	1.6	195
PROVINCE	39,105,977	1.9	227
WHITESHELL	98,151	3.1	556
WPG. TECHNICAL COLLEGE	402,269	2.0	556

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

FUNCTION 300: ADULT LEARNING CENTRES				
DIVISION / DISTRICT	ADMINISTRATION AND OTHER		INSTRUCTION	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS				
BORDER LAND	117,044	0.4	398,821	1.3
BRANDON				
DSFM	68,329	0.1	173,183	0.2
EVERGREEN				
FLIN FLON	22,530	0.2	69,770	0.5
FORT LA BOSSE				
FRONTIER	221,723	0.2	1,748,114	1.5
GARDEN VALLEY				
HANOVER				
INTERLAKE				
KELSEY	174,877	0.9	419,447	2.2
LAKESHORE	48,424	0.3	235,520	1.5
LORD SELKIRK	144,138	0.3	198,381	0.4
LOUIS RIEL				
MOUNTAIN VIEW				
MYSTERY LAKE				
PARK WEST			120,942	0.4
PEMBINA TRAILS				
PINE CREEK				
PORTAGE LA PRAIRIE				
PRAIRIE ROSE	71,197	0.3	186,913	0.7
PRAIRIE SPIRIT				
RED RIVER VALLEY				
RIVER EAST TRANSCONA	249,249	0.1	731,374	0.4
ROLLING RIVER	31,029	0.1	84,195	0.4
SEINE RIVER	98,358	0.2	194,778	0.5
SEVEN OAKS	268,645	0.2	552,073	0.5
SOUTHWEST HORIZON				
ST. JAMES-ASSINIBOIA				
SUNRISE	370,826	0.6	572,947	1.0
SWAN VALLEY				
TURTLE MOUNTAIN			208,707	1.7
TURTLE RIVER				
WESTERN	148,000	0.9	213,890	1.3
WINNIPEG	119,000	0.0	631,992	0.2
PROVINCE	2,153,369	0.1	6,741,047	0.3
WHITESHELL				
WPG. TECHNICAL COLLEGE	1,034,678	5.3	1,776,134	9.0

ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL

DIVISION / DISTRICT	FUNCTION 400: COMMUNITY EDUCATION AND SERVICES							
	CONTINUING EDUCATION		ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS		COMMUNITY SERVICES & RECREATION		PRE-KINDERGARTEN EDUCATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS							22,633	0.1
BORDER LAND							48,038	0.2
BRANDON					120,256	0.1	125,513	0.1
DSFM							875,319	1.2
EVERGREEN							60,586	0.3
FLIN FLON							16,938	0.1
FORT LA BOSSE					66,388	0.4	244,911	1.5
FRONTIER					1,034,498	0.9	1,499,016	1.3
GARDEN VALLEY							64,003	0.1
HANOVER							164,509	0.2
INTERLAKE	171,793	0.5					85,535	0.2
KELSEY					54,545	0.3		
LAKESHORE	113,307	0.7			121,788	0.8	36,706	0.2
LORD SELKIRK	270,693	0.5			102,485	0.2		
LOUIS RIEL	334,794	0.2	185,649	0.1	114,480	0.1	523,304	0.3
MOUNTAIN VIEW							95,495	0.3
MYSTERY LAKE							29,100	0.1
PARK WEST							116,719	0.4
PEMBINA TRAILS					794,320	0.6	253,418	0.2
PINE CREEK							12,341	0.1
PORTAGE LA PRAIRIE							48,936	0.1
PRAIRIE ROSE							30,305	0.1
PRAIRIE SPIRIT							31,800	0.1
RED RIVER VALLEY							36,807	0.1
RIVER EAST TRANSCONA	343,320	0.2	117,354	0.1	649,312	0.4	276,716	0.2
ROLLING RIVER							31,932	0.1
SEINE RIVER							179,371	0.4
SEVEN OAKS	51,614	0.0	439,343	0.4	629,273	0.5	323,007	0.3
SOUTHWEST HORIZON							59,767	0.3
ST. JAMES-ASSINIBOIA	502,776	0.5			498,604	0.5	92,738	0.1
SUNRISE							315,645	0.5
SWAN VALLEY					518	0.0	205,059	1.0
TURTLE MOUNTAIN							15,447	0.1
TURTLE RIVER							10,868	0.1
WESTERN					4,560	0.0	34,865	0.2
WINNIPEG			2,933,679	0.8	162,687	0.0	5,301,436	1.5
PROVINCE	1,788,297	0.1	3,676,025	0.2	4,353,714	0.2	11,268,783	0.5
WHITESHELL							7,500	0.2
WPG. TECHNICAL COLLEGE	34	0.0	3,799,253	19.3	3,242,665	16.5		

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	FUNCTION 500: DIVISIONAL ADMINISTRATION								
	BOARD OF TRUSTEES			INSTRUCTIONAL MGMT. AND ADMINISTRATION			BUSINESS AND ADMIN. SERVICES		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	101,343	0.6	68	167,818	1.0	113	327,530	2.0	221
BORDER LAND	130,881	0.4	60	158,844	0.5	73	555,962	1.9	254
BRANDON	257,668	0.3	32	526,496	0.6	66	1,398,224	1.7	175
DSFM	699,005	1.0	134	1,395,668	1.9	268	892,212	1.2	172
EVERGREEN	147,916	0.8	99	209,104	1.1	140	375,858	2.0	252
FLIN FLON	94,932	0.7	99	194,169	1.5	202	316,842	2.4	329
FORT LA BOSSE	191,268	1.2	149	154,500	0.9	120	279,918	1.7	218
FRONTIER	1,051,986	0.9	173	1,903,242	1.6	314	2,788,400	2.3	460
GARDEN VALLEY	154,431	0.4	37	391,271	0.9	93	696,487	1.6	166
HANOVER	240,437	0.3	33	803,818	1.1	109	906,439	1.3	123
INTERLAKE	231,097	0.7	85	409,102	1.2	151	664,188	1.9	246
KELSEY	86,573	0.4	55	123,711	0.6	79	484,018	2.5	309
LAKESHORE	104,078	0.6	90	177,398	1.1	153	297,803	1.8	258
LORD SELKIRK	289,891	0.6	70	327,808	0.6	79	1,071,662	2.1	260
LOUIS RIEL	431,401	0.3	31	800,397	0.5	58	3,394,968	2.2	246
MOUNTAIN VIEW	182,287	0.5	59	328,282	0.9	105	669,671	1.8	215
MYSTERY LAKE	241,911	0.7	87	488,699	1.3	176	746,702	2.0	269
PARK WEST	190,540	0.7	95	305,145	1.1	152	463,444	1.7	231
PEMBINA TRAILS	363,699	0.3	30	1,949,998	1.4	160	1,486,848	1.1	122
PINE CREEK	97,835	0.7	92	131,466	1.0	124	276,003	2.1	260
PORTAGE LA PRAIRIE	141,918	0.4	45	280,369	0.8	88	534,559	1.6	168
PRAIRIE ROSE	170,282	0.7	84	224,246	0.9	111	560,609	2.2	277
PRAIRIE SPIRIT	205,113	0.8	103	231,590	0.9	116	359,596	1.4	180
RED RIVER VALLEY	156,963	0.6	80	289,715	1.1	147	484,379	1.9	246
RIVER EAST TRANSCONA	376,528	0.2	24	1,718,613	1.0	110	2,078,402	1.2	134
ROLLING RIVER	202,874	0.9	125	199,532	0.9	123	417,569	2.0	257
SEINE RIVER	160,997	0.4	41	377,581	0.9	96	705,395	1.7	180
SEVEN OAKS	359,693	0.3	34	1,127,566	1.0	108	1,386,850	1.2	133
SOUTHWEST HORIZON	143,275	0.7	92	221,210	1.1	142	415,175	2.1	267
ST. JAMES-ASSINIBOIA	362,211	0.4	46	1,135,938	1.2	143	1,516,844	1.6	191
SUNRISE	246,996	0.4	56	634,144	1.1	144	1,009,376	1.7	229
SWAN VALLEY	163,321	0.8	113	208,147	1.0	143	398,500	2.0	275
TURTLE MOUNTAIN	107,770	0.9	110	139,448	1.1	142	295,734	2.4	302
TURTLE RIVER	82,351	0.8	117	49,502	0.5	71	218,715	2.1	312
WESTERN	104,276	0.6	64	158,050	0.9	98	333,065	2.0	206
WINNIPEG	708,659	0.2	24	1,855,595	0.5	62	5,278,945	1.5	177
PROVINCE	8,982,406	0.4	52	19,798,182	1.0	115	34,086,892	1.6	198
WHITESHELL	35,106	1.1	199	87,930	2.8	498	155,278	4.9	880
WPG. TECHNICAL COLLEGE	196,579	1.0	272	128,641	0.7	178	1,281,946	6.5	1,773

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

FUNCTION 500: DIVISIONAL ADMINISTRATION			
MANAGEMENT INFORMATION SERVICES			
DIVISION / DISTRICT	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	4,536	0.0	3
BORDER LAND	52,319	0.2	24
BRANDON	249,273	0.3	31
DSFM	110,675	0.2	21
EVERGREEN	37,893	0.2	25
FLIN FLON	23,895	0.2	25
FORT LA BOSSE	68,464	0.4	53
FRONTIER	513,495	0.4	85
GARDEN VALLEY	39,157	0.1	9
HANOVER	54,712	0.1	7
INTERLAKE	46,476	0.1	17
KELSEY	53,093	0.3	34
LAKESHORE	45,703	0.3	40
LORD SELKIRK	160,077	0.3	39
LOUIS RIEL	385,091	0.2	28
MOUNTAIN VIEW	19,143	0.1	6
MYSTERY LAKE	122,073	0.3	44
PARK WEST	65,831	0.2	33
PEMBINA TRAILS	661,971	0.5	54
PINE CREEK	45,152	0.3	43
PORTAGE LA PRAIRIE	130,968	0.4	41
PRAIRIE ROSE	49,663	0.2	25
PRAIRIE SPIRIT	49,699	0.2	25
RED RIVER VALLEY	36,710	0.1	19
RIVER EAST TRANSCONA	901,907	0.5	58
ROLLING RIVER	74,899	0.4	46
SEINE RIVER	167,862	0.4	43
SEVEN OAKS	375,855	0.3	36
SOUTHWEST HORIZON	47,613	0.2	31
ST. JAMES-ASSINIBOIA	245,466	0.3	31
SUNRISE	153,238	0.3	35
SWAN VALLEY	30,759	0.2	21
TURTLE MOUNTAIN	20,315	0.2	21
TURTLE RIVER	5,774	0.1	8
WESTERN	49,441	0.3	31
WINNIPEG	1,286,390	0.4	43
PROVINCE	6,385,588	0.3	37
WHITESHELL	4,879	0.2	28
WPG. TECHNICAL COLLEGE	626,368	3.2	866

ANALYSIS OF EXPENSE BY PROGRAM
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DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES								
	CURRICULUM CONSULTING AND DEVELOPMENT ADMIN.			CURRICULUM CONSULTING AND DEVELOPMENT			LIBRARY / MEDIA CENTRE		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS							210,249	1.3	142
BORDER LAND							235,008	0.8	107
BRANDON				350,359	0.4	44	959,447	1.1	120
DSFM	165,380	0.2	32	1,051,638	1.4	202	726,953	1.0	140
EVERGREEN				128,464	0.7	86	204,530	1.1	137
FLIN FLON							161,480	1.2	168
FORT LA BOSSE				105,615	0.6	82	185,560	1.1	144
FRONTIER				2,197,695	1.8	362	1,888,705	1.6	311
GARDEN VALLEY				199,008	0.5	47	637,573	1.5	152
HANOVER				451,849	0.6	61	785,709	1.1	106
INTERLAKE				94,687	0.3	35	524,642	1.5	194
KELSEY	20,232	0.1	13	66,846	0.3	43	190,746	1.0	122
LAKESHORE							185,059	1.1	160
LORD SELKIRK				101,226	0.2	25	686,135	1.3	166
LOUIS RIEL				1,681,512	1.1	122	3,435,754	2.2	249
MOUNTAIN VIEW	14,992	0.0	5	216,086	0.6	69	473,864	1.3	152
MYSTERY LAKE				653,500	1.8	235	935,934	2.5	337
PARK WEST				138,706	0.5	69	256,784	1.0	128
PEMBINA TRAILS	321,421	0.2	26	558,493	0.4	46	3,266,955	2.3	268
PINE CREEK							366,604	2.7	346
PORTAGE LA PRAIRIE				84,995	0.3	27	462,445	1.4	145
PRAIRIE ROSE				43,707	0.2	22	316,210	1.2	156
PRAIRIE SPIRIT				91,259	0.3	46	351,049	1.3	176
RED RIVER VALLEY	6,829	0.0	3	91,731	0.4	47	222,981	0.9	113
RIVER EAST TRANSCONA	358,612	0.2	23	608,492	0.4	39	3,803,556	2.2	244
ROLLING RIVER	31,483	0.1	19	193,914	0.9	119	258,230	1.2	159
SEINE RIVER	30,013	0.1	8	456,792	1.1	117	461,906	1.1	118
SEVEN OAKS	76,638	0.1	7	282,776	0.2	27	1,424,645	1.2	136
SOUTHWEST HORIZON				49,788	0.2	32	224,277	1.1	144
ST. JAMES-ASSINIBOIA				1,138,841	1.2	143	1,303,150	1.4	164
SUNRISE				343,551	0.6	78	592,962	1.0	135
SWAN VALLEY							232,031	1.2	160
TURTLE MOUNTAIN				47,747	0.4	49	243,978	2.0	249
TURTLE RIVER							116,285	1.1	166
WESTERN							192,182	1.1	119
WINNIPEG	221,270	0.1	7	731,842	0.2	25	3,398,235	1.0	114
PROVINCE	1,246,870	0.1	7	12,161,119	0.6	71	29,921,813	1.4	174
WHITESHELL							22,169	0.7	126
WPG. TECHNICAL COLLEGE				176,039	0.9	244	2,802	0.0	4

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	FUNCTION 600: INSTRUCTIONAL & OTHER SUPPORT SERVICES					
	PROFESSIONAL AND STAFF DEVELOPMENT			OTHER ⁽¹⁾		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	135,823	0.8	92	7,935	0.0	5
BORDER LAND	337,771	1.1	154	117,405	0.4	54
BRANDON	1,134,660	1.4	142	82,277	0.1	10
DSFM	456,182	0.6	88	4,899	0.0	1
EVERGREEN	272,748	1.4	183	1,853	0.0	1
FLIN FLON	128,373	1.0	133	44,334	0.3	46
FORT LA BOSSE	117,490	0.7	91	1,500	0.0	1
FRONTIER	844,892	0.7	139	1,565,439	1.3	258
GARDEN VALLEY	283,386	0.7	68	137,391	0.3	33
HANOVER	737,036	1.0	100	159,437	0.2	22
INTERLAKE	852,272	2.5	315	98,080	0.3	36
KELSEY	141,235	0.7	90	26,046	0.1	17
LAKESHORE	257,754	1.6	223	12,561	0.1	11
LORD SELKIRK	565,993	1.1	137	82,986	0.2	20
LOUIS RIEL	1,558,524	1.0	113	245,356	0.2	18
MOUNTAIN VIEW	337,013	0.9	108	200,417	0.5	64
MYSTERY LAKE	230,774	0.6	83	2,009	0.0	1
PARK WEST	283,083	1.0	141			
PEMBINA TRAILS	1,380,766	1.0	113	409,114	0.3	34
PINE CREEK	136,206	1.0	129	2,697	0.0	3
PORTAGE LA PRAIRIE	228,517	0.7	72	416,588	1.2	131
PRAIRIE ROSE	352,013	1.4	174	1,616	0.0	1
PRAIRIE SPIRIT	250,774	1.0	125	5,108	0.0	3
RED RIVER VALLEY	198,109	0.8	101	41,262	0.2	21
RIVER EAST TRANSCONA	1,810,343	1.1	116	435,594	0.3	28
ROLLING RIVER	222,002	1.0	136	8,021	0.0	5
SEINE RIVER	397,085	0.9	101	51,669	0.1	13
SEVEN OAKS	1,130,824	1.0	108	1,563,478	1.4	150
SOUTHWEST HORIZON	268,551	1.3	173	153,968	0.8	99
ST. JAMES-ASSINIBOIA	727,352	0.8	92	227,213	0.2	29
SUNRISE	322,477	0.6	73	257,420	0.4	58
SWAN VALLEY	288,418	1.4	199	8,462	0.0	6
TURTLE MOUNTAIN	169,281	1.4	173	16,987	0.1	17
TURTLE RIVER	69,921	0.7	100	71,838	0.7	102
WESTERN	95,947	0.6	59	166,518	1.0	103
WINNIPEG	2,557,909	0.7	86	2,919,571	0.8	98
PROVINCE	19,281,504	0.9	112	9,547,049	0.5	55
WHITESHELL	17,626	0.6	100	16,788	0.5	95
WPG. TECHNICAL COLLEGE	33,688	0.2	47	51,009	0.3	71

(1) Includes food services, health services, and other activities related to instructional and other support not included in previous programs.

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS					
	ADMINISTRATION		REGULAR		ALLOWANCES IN LIEU OF TRANSPORTATION	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	60,838	0.4	1,012,880	6.1	6,024	0.0
BORDER LAND	82,494	0.3	1,937,566	6.5		
BRANDON	170,683	0.2	1,802,188	2.1		
DSFM	205,659	0.3	7,010,062	9.6	241,387	0.3
EVERGREEN	83,291	0.4	1,245,076	6.6	2,494	0.0
FLIN FLON			350,992	2.7		
FORT LA BOSSE	51,497	0.3	1,285,240	7.8		
FRONTIER	296,237	0.2	7,041,064	5.9	94,503	0.1
GARDEN VALLEY	153,841	0.4	2,328,921	5.4	23,894	0.1
HANOVER	222,411	0.3	3,040,612	4.3	2,704	0.0
INTERLAKE	161,945	0.5	1,952,436	5.6	8,955	0.0
KELSEY	89,487	0.5	437,553	2.3	3,294	0.0
LAKESHORE	83,401	0.5	1,510,176	9.3		
LORD SELKIRK	160,132	0.3	2,153,738	4.1	2,492	0.0
LOUIS RIEL	253,345	0.2	3,048,575	2.0	3,007	0.0
MOUNTAIN VIEW	199,482	0.5	2,682,143	7.1	10,122	0.0
MYSTERY LAKE					195,453	0.5
PARK WEST	79,819	0.3	1,862,201	6.9	8,571	0.0
PEMBINA TRAILS	172,859	0.1	1,767,586	1.3	90,177	0.1
PINE CREEK	55,575	0.4	1,090,201	8.1		
PORTAGE LA PRAIRIE	86,937	0.3	1,001,361	3.0	4,661	0.0
PRAIRIE ROSE	94,338	0.4	1,826,743	7.0	7,461	0.0
PRAIRIE SPIRIT	88,435	0.3	2,373,164	9.1		
RED RIVER VALLEY	89,012	0.4	2,262,421	9.0	479	0.0
RIVER EAST TRANSCONA	336,493	0.2	3,271,367	1.9	15,724	0.0
ROLLING RIVER	56,846	0.3	1,377,456	6.4	4,538	0.0
SEINE RIVER	175,816	0.4	2,699,749	6.4	138	0.0
SEVEN OAKS	259,223	0.2	2,753,102	2.4	178,485	0.2
SOUTHWEST HORIZON	82,804	0.4	1,886,552	9.3	690	0.0
ST. JAMES-ASSINIBOIA	118,574	0.1	1,647,187	1.7	5,446	0.0
SUNRISE	312,267	0.5	4,324,976	7.4	5,468	0.0
SWAN VALLEY	95,883	0.5	1,439,168	7.1		
TURTLE MOUNTAIN	10,116	0.1	1,090,144	8.8	15,954	0.1
TURTLE RIVER	29,523	0.3	1,015,018	9.9		
WESTERN	42,662	0.3	585,330	3.5	17,602	0.1
WINNIPEG	304,601	0.1	4,169,688	1.2		
PROVINCE	4,766,526	0.2	77,282,636	3.7	949,723	0.0
WHITESHELL			2,940	0.1	7,260	0.2
WPG. TECHNICAL COLLEGE						

**ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	FUNCTION 700: TRANSPORTATION OF PUPILS			
	BOARDING OF STUDENTS		FIELD TRIPS AND OTHER	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS			133,148	0.8
BORDER LAND			199,620	0.7
BRANDON			68,857	0.1
DSFM			292,664	0.4
EVERGREEN			55,375	0.3
FLIN FLON			85,244	0.7
FORT LA BOSSE			48,597	0.3
FRONTIER	2,400,365	2.0	610,941	0.5
GARDEN VALLEY	1,935	0.0	10,820	0.0
HANOVER			243,674	0.3
INTERLAKE			91,822	0.3
KELSEY			51,118	0.3
LAKESHORE				
LORD SELKIRK			74,426	0.1
LOUIS RIEL			27,965	0.0
MOUNTAIN VIEW			203,886	0.5
MYSTERY LAKE			91,848	0.2
PARK WEST			122,093	0.5
PEMBINA TRAILS			523,802	0.4
PINE CREEK			42,958	0.3
PORTAGE LA PRAIRIE			32,471	0.1
PRAIRIE ROSE			144,952	0.6
PRAIRIE SPIRIT			82,342	0.3
RED RIVER VALLEY			103,679	0.4
RIVER EAST TRANSCONA			150,224	0.1
ROLLING RIVER			91,488	0.4
SEINE RIVER			91,574	0.2
SEVEN OAKS			370,114	0.3
SOUTHWEST HORIZON			28,019	0.1
ST. JAMES-ASSINIBOIA			90,015	0.1
SUNRISE			123,076	0.2
SWAN VALLEY			62,769	0.3
TURTLE MOUNTAIN			10,400	0.1
TURTLE RIVER			44,202	0.4
WESTERN			69,811	0.4
WINNIPEG			422,031	0.1
PROVINCE	2,402,300	0.1	4,896,025	0.2
WHITESHELL			28,723	0.9
WPG. TECHNICAL COLLEGE				

ANALYSIS OF EXPENSE BY PROGRAM
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DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE					
	ADMINISTRATION		SCHOOL BUILDINGS			
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	60,301	0.4	1,373,488	8.2	232,358	1.4
BORDER LAND	79,911	0.3	2,296,819	7.7	527,791	1.8
BRANDON	239,649	0.3	5,945,296	7.1	457,619	0.5
DSFM	306,024	0.4	6,150,490	8.4	642,006	0.9
EVERGREEN	78,107	0.4	1,913,330	10.1	192,175	1.0
FLIN FLON	71,223	0.5	1,787,489	13.7	93,166	0.7
FORT LA BOSSE	69,259	0.4	1,558,589	9.5	108,700	0.7
FRONTIER	845,614	0.7	14,884,565	12.5	1,463,154	1.2
GARDEN VALLEY	184,973	0.4	3,476,737	8.0	90,347	0.2
HANOVER	384,433	0.5	6,148,628	8.7	578,339	0.8
INTERLAKE	159,117	0.5	2,832,949	8.2	677,131	2.0
KELSEY	59,518	0.3	2,200,184	11.4	65,166	0.3
LAKESHORE	75,904	0.5	1,150,746	7.1	164,441	1.0
LORD SELKIRK	116,447	0.2	4,963,406	9.5	201,176	0.4
LOUIS RIEL	563,638	0.4	15,058,452	9.8	682,280	0.4
MOUNTAIN VIEW	144,357	0.4	3,998,371	10.6	284,052	0.8
MYSTERY LAKE	174,087	0.5	3,236,269	8.8	317,222	0.9
PARK WEST	47,189	0.2	3,065,088	11.4	150,302	0.6
PEMBINA TRAILS	987,438	0.7	13,120,006	9.3	1,982,517	1.4
PINE CREEK	56,445	0.4	1,109,085	8.2	280,547	2.1
PORTAGE LA PRAIRIE	97,982	0.3	3,314,655	9.8	130,007	0.4
PRAIRIE ROSE	91,360	0.4	2,283,788	8.8	389,662	1.5
PRAIRIE SPIRIT	72,515	0.3	2,640,744	10.1	486,072	1.9
RED RIVER VALLEY	57,509	0.2	2,017,878	8.0	451,823	1.8
RIVER EAST TRANSCONA	764,086	0.4	18,817,558	11.0	947,582	0.6
ROLLING RIVER	58,496	0.3	2,023,410	9.5	175,247	0.8
SEINE RIVER	109,327	0.3	3,617,379	8.5	384,728	0.9
SEVEN OAKS	513,154	0.4	8,954,005	7.8	504,071	0.4
SOUTHWEST HORIZON	73,056	0.4	1,994,623	9.9	142,884	0.7
ST. JAMES-ASSINIBOIA	419,227	0.4	7,610,645	8.0	1,104,374	1.2
SUNRISE	189,947	0.3	4,700,985	8.0	429,800	0.7
SWAN VALLEY	49,971	0.2	1,718,678	8.5	241,590	1.2
TURTLE MOUNTAIN	16,717	0.1	793,230	6.4	141,078	1.1
TURTLE RIVER	29,331	0.3	867,892	8.4	68,313	0.7
WESTERN	83,166	0.5	1,423,296	8.4	139,928	0.8
WINNIPEG	939,198	0.3	34,973,034	9.8	5,249,078	1.5
PROVINCE	8,268,676	0.4	194,021,787	9.4	20,176,726	1.0
WHITESHELL	948	0.0	414,193	13.0		
WPG. TECHNICAL COLLEGE	133,378	0.7	1,703,611	8.7	52,341	0.3

**ANALYSIS OF EXPENSE BY PROGRAM
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DIVISION / DISTRICT	FUNCTION 800: OPERATIONS AND MAINTENANCE			
	OTHER BUILDINGS		GROUNDS	
	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	57,370	0.3	36,110	0.2
BORDER LAND	254,124	0.9	117,649	0.4
BRANDON	236,251	0.3	152,019	0.2
DSFM	114,284	0.2	81,570	0.1
EVERGREEN	145,077	0.8	112,414	0.6
FLIN FLON	7,731	0.1	40,720	0.3
FORT LA BOSSE	65,060	0.4	48,245	0.3
FRONTIER	2,937,245	2.5	69,281	0.1
GARDEN VALLEY	38,029	0.1	44,348	0.1
HANOVER	205,875	0.3	382,456	0.5
INTERLAKE	216,408	0.6	143,836	0.4
KELSEY	64,969	0.3	4,430	0.0
LAKESHORE	52,500	0.3	21,735	0.1
LORD SELKIRK	212,889	0.4	135,283	0.3
LOUIS RIEL	275,749	0.2	603,084	0.4
MOUNTAIN VIEW	207,530	0.6	85,930	0.2
MYSTERY LAKE	156,747	0.4	133,557	0.4
PARK WEST	81,502	0.3	92,354	0.3
PEMBINA TRAILS	437,983	0.3	928,052	0.7
PINE CREEK	75,935	0.6	41,737	0.3
PORTAGE LA PRAIRIE	59,229	0.2	100,141	0.3
PRAIRIE ROSE	100,497	0.4	164,112	0.6
PRAIRIE SPIRIT	113,508	0.4	129,393	0.5
RED RIVER VALLEY	104,826	0.4	130,894	0.5
RIVER EAST TRANSCONA	388,015	0.2	772,246	0.5
ROLLING RIVER	92,803	0.4	64,895	0.3
SEINE RIVER	111,586	0.3	136,854	0.3
SEVEN OAKS	438,093	0.4	459,738	0.4
SOUTHWEST HORIZON	122,486	0.6	74,461	0.4
ST. JAMES-ASSINIBOIA	475,200	0.5	276,284	0.3
SUNRISE	295,263	0.5	584,607	1.0
SWAN VALLEY	119,978	0.6	98,227	0.5
TURTLE MOUNTAIN	51,935	0.4	6,349	0.1
TURTLE RIVER	47,032	0.5	42,711	0.4
WESTERN	46,470	0.3	30,118	0.2
WINNIPEG	1,761,051	0.5	1,170,324	0.3
PROVINCE	10,171,230	0.5	7,516,164	0.4
WHITESHELL	41,920	1.3	3,732	0.1
WPG. TECHNICAL COLLEGE			31,467	0.2

ANALYSIS OF EXPENSE BY PROGRAM
OPERATING FUND 2013/2014 ACTUAL

DIVISION / DISTRICT	FUNCTION 900: FISCAL					
	INTEREST AND BANK CHARGES		BAD DEBT		HEALTH AND EDUCATION LEVY	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
BEAUTIFUL PLAINS	14,298	0.1			271,580	1.6
BORDER LAND	62	0.0			475,443	1.6
BRANDON	26,808	0.0			1,439,690	1.7
DSFM	75,826	0.1			1,080,533	1.5
EVERGREEN	10,145	0.1			295,239	1.6
FLIN FLON	16,697	0.1			200,956	1.5
FORT LA BOSSE	46,024	0.3			261,666	1.6
FRONTIER	188,513	0.2			1,711,031	1.4
GARDEN VALLEY	18,342	0.0			697,405	1.6
HANOVER	115,672	0.2			1,172,873	1.7
INTERLAKE	28,080	0.1			560,626	1.6
KELSEY	7,234	0.0			328,035	1.7
LAKESHORE	4,784	0.0			252,930	1.6
LORD SELKIRK	60,878	0.1			870,222	1.7
LOUIS RIEL	85,742	0.1	17,943	0.0	2,600,765	1.7
MOUNTAIN VIEW	141,193	0.4			584,230	1.6
MYSTERY LAKE	1,738	0.0	5,000	0.0	632,682	1.7
PARK WEST	39,917	0.1			406,548	1.5
PEMBINA TRAILS	129,593	0.1			2,362,847	1.7
PINE CREEK	8,458	0.1			178,142	1.3
PORTAGE LA PRAIRIE	33,226	0.1			575,819	1.7
PRAIRIE ROSE	32,868	0.1			417,590	1.6
PRAIRIE SPIRIT	16,824	0.1			405,981	1.6
RED RIVER VALLEY	59,547	0.2			393,867	1.6
RIVER EAST TRANSCONA	20,842	0.0			2,902,994	1.7
ROLLING RIVER	15,060	0.1			370,587	1.7
SEINE RIVER	38,623	0.1			705,614	1.7
SEVEN OAKS	40,031	0.0	178	0.0	1,922,336	1.7
SOUTHWEST HORIZON	100,600	0.5			315,991	1.6
ST. JAMES-ASSINIBOIA	23,927	0.0			1,600,638	1.7
SUNRISE	134,651	0.2			926,180	1.6
SWAN VALLEY					312,932	1.6
TURTLE MOUNTAIN	26,371	0.2			199,772	1.6
TURTLE RIVER	2,284	0.0			156,592	1.5
WESTERN	27,162	0.2			280,022	1.7
WINNIPEG	172,206	0.0	(83,630)	(0.0)	6,111,470	1.7
PROVINCE	1,764,226	0.1	(60,509)	(0.0)	33,981,828	1.6
WHITESHELL	9,654	0.3			44,929	1.4
WPG. TECHNICAL COLLEGE	57,027	0.3			125,345	0.6

**ANALYSIS OF TRANSPORTATION EXPENSES
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	REGULAR TRANSPORTATION (PROGRAM 720)						
	AMOUNT	TRANSPORTED PUPILS	PER PUPIL	TOTAL KM. (ROUTES)	COST PER KM.	LOADED KM.	COST PER KM.
BEAUTIFUL PLAINS	1,012,880	665	1,523	626,717	1.62	417,736	2.42
BORDER LAND	1,937,566	1,530	1,266	1,151,877	1.68	718,207	2.70
BRANDON	1,802,188	2,944	612	805,073	2.24	490,487	3.67
DSFM	7,010,062	4,131	1,697	2,926,704	2.40	1,526,096	4.59
EVERGREEN	1,245,076	1,047	1,189	753,690	1.65	471,380	2.64
FLIN FLON	350,992	260	1,350	55,476	6.33	36,082	9.73
FORT LA BOSSE	1,285,240	690	1,863	927,783	1.39	606,630	2.12
FRONTIER	7,041,064	4,901	1,437	1,633,800	4.31	1,047,800	6.72
GARDEN VALLEY	2,328,921	2,647	880	770,481	3.02	450,871	5.17
HANOVER	3,040,612	4,975	611	1,415,765	2.15	846,813	3.59
INTERLAKE	1,952,436	1,545	1,264	996,617	1.96	619,791	3.15
KELSEY	437,553	464	943	163,856	2.67	96,040	4.56
LAKESHORE	1,510,176	810	1,864	1,022,764	1.48	612,518	2.47
LORD SELKIRK	2,153,738	2,910	740	1,039,968	2.07	650,256	3.31
LOUIS RIEL	3,048,575	2,340	1,303	734,126	4.15	492,456	6.19
MOUNTAIN VIEW	2,682,143	1,297	2,068	1,326,960	2.02	1,056,330	2.54
MYSTERY LAKE							
PARK WEST	1,862,201	858	2,170	1,227,000	1.52	804,000	2.32
PEMBINA TRAILS	1,767,586	2,101	841	447,174	3.95	274,428	6.44
PINE CREEK	1,090,201	640	1,703	557,891	1.95	395,844	2.75
PORTAGE LA PRAIRIE	1,001,361	1,131	885	599,374	1.67	375,945	2.66
PRAIRIE ROSE	1,826,743	1,411	1,295	1,084,878	1.68	711,252	2.57
PRAIRIE SPIRIT	2,373,164	1,149	2,065	1,524,144	1.56	896,366	2.65
RED RIVER VALLEY	2,262,421	1,360	1,664	1,260,572	1.79	824,814	2.74
RIVER EAST TRANSCONA	3,271,367	3,260	1,003	957,778	3.42	457,064	7.16
ROLLING RIVER	1,377,456	903	1,525	815,295	1.69	528,915	2.60
SEINE RIVER	2,699,749	2,746	983	1,296,832	2.08	807,760	3.34
SEVEN OAKS	2,753,102	2,899	950	611,876	4.50	438,052	6.28
SOUTHWEST HORIZON	1,886,552	884	2,134	1,154,784	1.63	700,672	2.69
ST. JAMES-ASSINIBOIA	1,647,187	1,856	887	454,730	3.62	276,205	5.96
SUNRISE	4,324,976	3,484	1,241	2,341,056	1.85	1,445,538	2.99
SWAN VALLEY	1,439,168	1,345	1,070	783,829	1.84	663,794	2.17
TURTLE MOUNTAIN	1,090,144	553	1,971	669,141	1.63	416,926	2.61
TURTLE RIVER	1,015,018	462	2,197	727,848	1.39	523,700	1.94
WESTERN	585,330	1,055	555	259,047	2.26	154,140	3.80
WINNIPEG	4,169,688	2,357	1,769	1,024,478	4.07	637,728	6.54
PROVINCE	77,282,636	63,610	1,215	34,149,384	2.26	21,472,636	3.60
WHITESHELL	2,940	N/A		N/A		N/A	
WPG. TECHNICAL COLLEGE							

ANALYSIS OF TRANSPORTATION EXPENSES (CONT'D)
OPERATING FUND 2013/2014 ACTUAL

DIVISION / DISTRICT	ADMINISTRATION, REGULAR AND OTHER (PROGRAMS 710, 720 AND 790)		
	AMOUNT	TOTAL KM. (LOG BOOK)	COST PER KM.
BEAUTIFUL PLAINS	1,206,866	634,818	1.90
BORDER LAND	2,219,680	1,189,956	1.87
BRANDON	2,041,728	811,890	2.51
DSFM	7,508,385	N/A	
EVERGREEN	1,383,742	781,453	1.77
FLIN FLON	436,236	55,476	7.86
FORT LA BOSSE	1,385,334	883,713	1.57
FRONTIER	7,948,242	1,810,000	4.39
GARDEN VALLEY	2,493,582	942,344	2.65
HANOVER	3,506,697	1,543,260	2.27
INTERLAKE	2,206,203	926,364	2.38
KELSEY	578,158	182,656	3.17
LAKESHORE	1,593,577	908,253	1.75
LORD SELKIRK	2,388,296	1,161,981	2.06
LOUIS RIEL	3,329,885	853,636	3.90
MOUNTAIN VIEW	3,085,511	1,366,730	2.26
MYSTERY LAKE	91,848	N/A	
PARK WEST	2,064,113	1,187,000	1.74
PEMBINA TRAILS	2,464,247	601,398	4.10
PINE CREEK	1,188,734	702,334	1.69
PORTAGE LA PRAIRIE	1,120,769	588,513	1.90
PRAIRIE ROSE	2,066,033	1,169,008	1.77
PRAIRIE SPIRIT	2,543,941	1,545,930	1.65
RED RIVER VALLEY	2,455,112	1,267,147	1.94
RIVER EAST TRANSCONA	3,758,084	1,120,419	3.35
ROLLING RIVER	1,525,790	828,761	1.84
SEINE RIVER	2,967,139	1,311,832	2.26
SEVEN OAKS	3,382,439	837,081	4.04
SOUTHWEST HORIZON	1,997,375	1,053,570	1.90
ST. JAMES-ASSINIBOIA	1,855,776	473,290	3.92
SUNRISE	4,760,319	2,377,317	2.00
SWAN VALLEY	1,597,820	732,842	2.18
TURTLE MOUNTAIN	1,110,660	612,915	1.81
TURTLE RIVER	1,088,743	755,584	1.44
WESTERN	697,803	292,856	2.38
WINNIPEG	4,896,320	1,126,211	4.35
PROVINCE	86,945,187	32,636,538	2.66
WHITESHELL	31,663	N/A	
WPG. TECHNICAL COLLEGE			

ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES FOR SCHOOL BUILDINGS
OPERATING FUND 2013/2014 ACTUAL

DIVISION / DISTRICT	MAINTENANCE				REPAIRS AND REPLACEMENTS	
	AMOUNT	COST PER PUPIL	COST PER SQ. FT. ⁽¹⁾	SQ. FT. PER PUPIL ⁽²⁾	AMOUNT	COST PER SQ. FT. ⁽¹⁾
BEAUTIFUL PLAINS	1,373,488	926	5.29	175	232,358	0.90
BORDER LAND	2,296,819	1,050	5.91	178	527,791	1.36
BRANDON	5,945,296	743	5.68	131	457,619	0.44
DSFM	6,150,490	1,183	6.82	173	642,006	0.71
EVERGREEN	1,913,330	1,283	6.62	194	192,175	0.66
FLIN FLON	1,787,489	1,858	9.08	205	93,166	0.47
FORT LA BOSSE	1,558,589	1,211	5.99	202	108,700	0.42
FRONTIER	14,884,565	2,454	10.89	225	1,463,154	1.07
GARDEN VALLEY	3,476,737	829	5.51	150	90,347	0.14
HANOVER	6,148,628	833	6.45	129	578,339	0.61
INTERLAKE	2,832,949	1,048	6.25	168	677,131	1.49
KELSEY	2,200,184	1,403	6.50	216	65,166	0.19
LAKESHORE	1,150,746	995	4.93	202	164,441	0.70
LORD SELKIRK	4,963,406	1,204	7.04	171	201,176	0.29
LOUIS RIEL	15,058,452	1,089	6.74	162	682,280	0.31
MOUNTAIN VIEW	3,998,371	1,283	5.19	247	284,052	0.37
MYSTERY LAKE	3,236,269	1,166	7.00	167	317,222	0.69
PARK WEST	3,065,088	1,526	6.96	219	150,302	0.34
PEMBINA TRAILS	13,120,006	1,075	7.69	140	1,982,517	1.16
PINE CREEK	1,109,085	1,047	5.29	198	280,547	1.34
PORTAGE LA PRAIRIE	3,314,655	1,042	5.58	187	130,007	0.22
PRAIRIE ROSE	2,283,788	1,129	5.96	190	389,662	1.02
PRAIRIE SPIRIT	2,640,744	1,321	5.34	247	486,072	0.98
RED RIVER VALLEY	2,017,878	1,024	5.29	194	451,823	1.18
RIVER EAST TRANSCONA	18,817,558	1,209	7.70	157	947,582	0.39
ROLLING RIVER	2,023,410	1,243	6.29	198	175,247	0.54
SEINE RIVER	3,617,379	924	6.26	148	384,728	0.67
SEVEN OAKS	8,954,005	857	7.40	116	504,071	0.42
SOUTHWEST HORIZON	1,994,623	1,282	6.38	201	142,884	0.46
ST. JAMES-ASSINIBOIA	7,610,645	958	5.36	179	1,104,374	0.78
SUNRISE	4,700,985	1,067	6.45	166	429,800	0.59
SWAN VALLEY	1,718,678	1,184	5.33	222	241,590	0.75
TURTLE MOUNTAIN	793,230	810	4.34	187	141,078	0.77
TURTLE RIVER	867,892	1,237	4.85	255	68,313	0.38
WESTERN	1,423,296	880	6.88	128	139,928	0.68
WINNIPEG	34,973,034	1,172	7.02	167	5,249,078	1.05
PROVINCE	194,021,787	1,128	6.80	166	20,176,726	0.71
WHITESHELL	414,193	2,347	5.71	411		
WPG. TECHNICAL COLLEGE	1,703,611	2,357	N/A		52,341	N/A

(1) Based on area (square footage) of active school buildings as at September 30, 2013. Includes rented and leased space.
(2) Square footage (as per note above) divided by total F.T.E. enrolment (from page 7).

ANALYSIS OF INFORMATION TECHNOLOGY EXPENSES
OPERATING FUND 2013/2014 ACTUAL

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES ⁽¹⁾								
	SALARIES			SERVICES			EQUIPMENT ⁽²⁾		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	126,872	0.8	86	146,129	0.9	99	228,805	1.4	154
BORDER LAND	278,866	0.9	127	176,007	0.6	80	238,359	0.8	109
BRANDON	360,115	0.4	45	226,732	0.3	28	916,410	1.1	115
DSFM	323,473	0.4	62	909,777	1.2	175	650,137	0.9	125
EVERGREEN	112,469	0.6	75	142,268	0.7	95	183,797	1.0	123
FLIN FLON	106,023	0.8	110	58,792	0.5	61	113,568	0.9	118
FORT LA BOSSE	134,124	0.8	104	102,603	0.6	80	247,644	1.5	192
FRONTIER	327,031	0.3	54				1,648,759	1.4	272
GARDEN VALLEY	369,001	0.9	88	275,632	0.6	66	640,035	1.5	153
HANOVER	569,030	0.8	77	351,844	0.5	48	871,380	1.2	118
INTERLAKE	429,160	1.2	159	169,589	0.5	63	674,467	1.9	250
KELSEY	119,465	0.6	76	5,984	0.0	4	129,125	0.7	82
LAKESHORE	99,151	0.6	86	74,387	0.5	64	276,261	1.7	239
LORD SELKIRK	419,815	0.8	102	368,514	0.7	89	901,819	1.7	219
LOUIS RIEL	970,067	0.6	70	1,176,150	0.8	85	1,267,357	0.8	92
MOUNTAIN VIEW	263,546	0.7	85	381,633	1.0	122	542,288	1.4	174
MYSTERY LAKE	242,699	0.7	87	137,342	0.4	49	246,354	0.7	89
PARK WEST	151,857	0.6	76	198,237	0.7	99	378,567	1.4	188
PEMBINA TRAILS	1,110,162	0.8	91	555,330	0.4	46	731,983	0.5	60
PINE CREEK	157,588	1.2	149	107,774	0.8	102	144,037	1.1	136
PORTAGE LA PRAIRIE	221,329	0.7	70	151,203	0.4	48	202,882	0.6	64
PRAIRIE ROSE	258,697	1.0	128	131,547	0.5	65	232,254	0.9	115
PRAIRIE SPIRIT	266,135	1.0	133	220,690	0.8	110	450,095	1.7	225
RED RIVER VALLEY	121,932	0.5	62	139,067	0.6	71	407,833	1.6	207
RIVER EAST TRANSCONA	591,767	0.3	38	589,811	0.3	38	1,029,312	0.6	66
ROLLING RIVER	153,151	0.7	94	261,238	1.2	161	411,828	1.9	253
SEINE RIVER	210,855	0.5	54	315,199	0.7	81	456,507	1.1	117
SEVEN OAKS	240,562	0.2	23	575,901	0.5	55	778,235	0.7	74
SOUTHWEST HORIZON	200,416	1.0	129	211,607	1.0	136	90,852	0.4	58
ST. JAMES-ASSINIBOIA	806,774	0.8	102	285,751	0.3	36	584,432	0.6	74
SUNRISE	458,058	0.8	104	347,682	0.6	79	896,287	1.5	203
SWAN VALLEY	145,434	0.7	100	112,216	0.6	77	299,523	1.5	206
TURTLE MOUNTAIN	45,195	0.4	46	149,432	1.2	153	123,449	1.0	126
TURTLE RIVER	110,989	1.1	158	60,687	0.6	87	152,051	1.5	217
WESTERN	148,957	0.9	92	44,876	0.3	28	124,774	0.7	77
WINNIPEG	1,988,040	0.6	67	1,058,561	0.3	35	3,180,479	0.9	107
PROVINCE	12,638,805	0.6	73	10,220,192	0.5	59	20,451,945	1.0	119
WHITESHELL				30,353	1.0	172	42,669	1.3	242
WPG. TECHNICAL COLLEGE	52,132	0.3	72	17,952	0.1	25	132,077	0.7	183

(1) Excludes information technology expenses in Function 300 (Adult Learning Centres), Function 400 (Community Education and Services) and, Management Information Services in Function 500. Total expenses for Management Information Services are included on page 39 and form part of Total Information Technology Expenses.

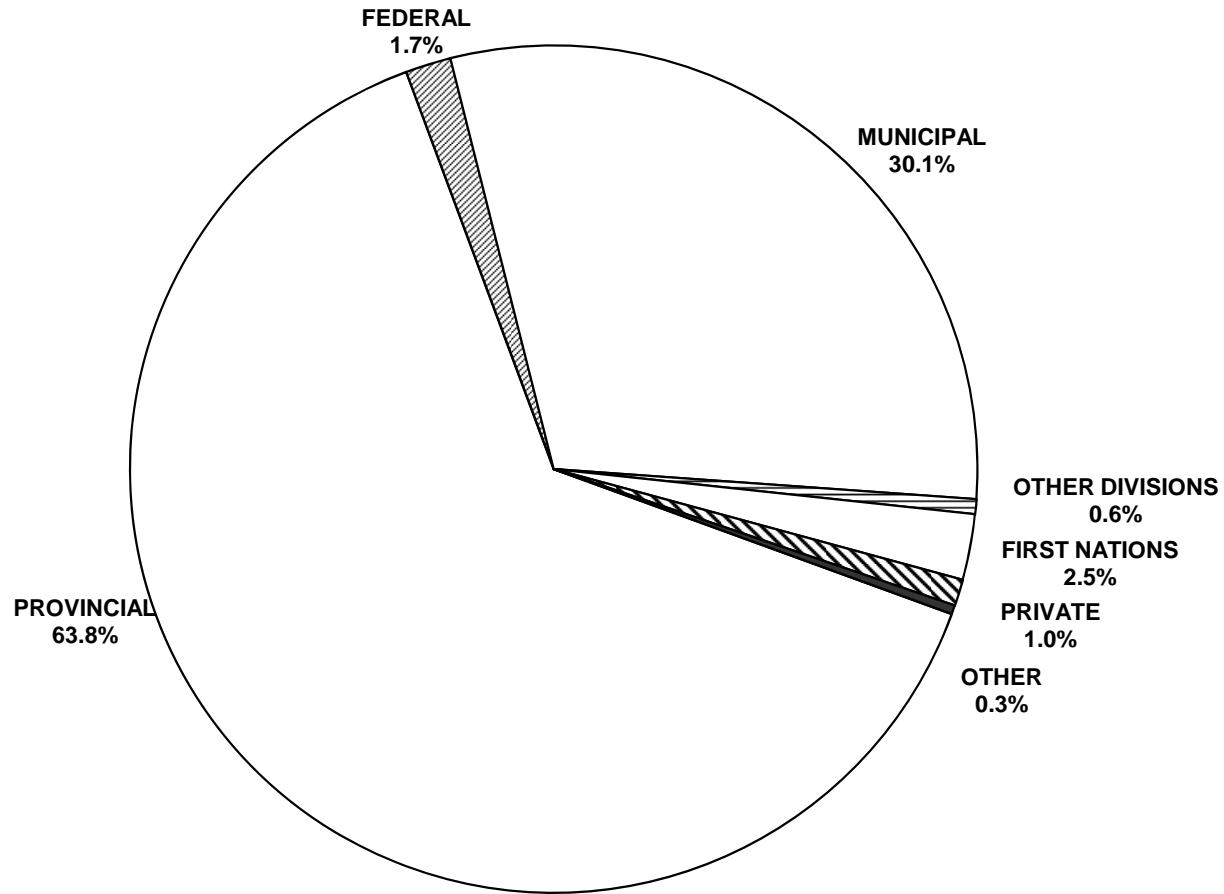
(2) Capitalized Information Technology equipment is reported on page 49.

**ANALYSIS OF INFORMATION TECHNOLOGY EXPENSES
OPERATING FUND 2013/2014 ACTUAL**

DIVISION / DISTRICT	INFORMATION TECHNOLOGY EXPENSES ⁽¹⁾					
	MANAGEMENT INFORMATION SERVICES ⁽²⁾			TOTAL		
	AMOUNT	%	PER PUPIL	AMOUNT	%	PER PUPIL
BEAUTIFUL PLAINS	4,536	0.0	3	506,342	3.0	341
BORDER LAND	52,319	0.2	24	745,551	2.5	341
BRANDON	249,273	0.3	31	1,752,530	2.1	219
DSFM	110,675	0.2	21	1,994,062	2.7	383
EVERGREEN	37,893	0.2	25	476,427	2.5	319
FLIN FLON	23,895	0.2	25	302,278	2.3	314
FORT LA BOSSE	68,464	0.4	53	552,835	3.4	430
FRONTIER	513,495	0.4	85	2,489,285	2.1	410
GARDEN VALLEY	39,157	0.1	9	1,323,825	3.1	316
HANOVER	54,712	0.1	7	1,846,966	2.6	250
INTERLAKE	46,476	0.1	17	1,319,692	3.8	488
KELSEY	53,093	0.3	34	307,667	1.6	196
LAKESHORE	45,703	0.3	40	495,502	3.1	428
LORD SELKIRK	160,077	0.3	39	1,850,225	3.5	449
LOUIS RIEL	385,091	0.2	28	3,798,665	2.5	275
MOUNTAIN VIEW	19,143	0.1	6	1,206,610	3.2	387
MYSTERY LAKE	122,073	0.3	44	748,468	2.0	270
PARK WEST	65,831	0.2	33	794,492	2.9	396
PEMBINA TRAILS	661,971	0.5	54	3,059,446	2.2	251
PINE CREEK	45,152	0.3	43	454,551	3.4	429
PORTAGE LA PRAIRIE	130,968	0.4	41	706,382	2.1	222
PRAIRIE ROSE	49,663	0.2	25	672,161	2.6	332
PRAIRIE SPIRIT	49,699	0.2	25	986,619	3.8	493
RED RIVER VALLEY	36,710	0.1	19	705,542	2.8	358
RIVER EAST TRANSCONA	901,907	0.5	58	3,112,797	1.8	200
ROLLING RIVER	74,899	0.4	46	901,116	4.2	554
SEINE RIVER	167,862	0.4	43	1,150,423	2.7	294
SEVEN OAKS	375,855	0.3	36	1,970,553	1.7	189
SOUTHWEST HORIZON	47,613	0.2	31	550,488	2.7	354
ST. JAMES-ASSINIBOIA	245,466	0.3	31	1,922,423	2.0	242
SUNRISE	153,238	0.3	35	1,855,265	3.2	421
SWAN VALLEY	30,759	0.2	21	587,932	2.9	405
TURTLE MOUNTAIN	20,315	0.2	21	338,391	2.7	346
TURTLE RIVER	5,774	0.1	8	329,501	3.2	470
WESTERN	49,441	0.3	31	368,048	2.2	228
WINNIPEG	1,286,390	0.4	43	7,513,470	2.1	252
PROVINCE	6,385,588	0.3	37	49,696,530	2.4	289
WHITESHELL	4,879	0.2	28	77,901	2.4	441
WPG. TECHNICAL COLLEGE	626,368	3.2	866	828,529	4.2	1,146

(1) Excludes information technology expenses in Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services).
(2) Total Management Information Services expenses in Function 500 (from page 27).

2013/14 OPERATING FUND REVENUE BY SOURCE



SUMMARY OF OPERATING FUND REVENUE: 2013/2014 ACTUAL

DIVISION / DISTRICT	% OF OPERATING FUND REVENUES						
	GOVERNMENTS			OTHER SCHOOL DIVISIONS	FIRST NATIONS	PRIVATE ORG.'S & INDIVIDUALS	OTHER
	PROVINCIAL ⁽¹⁾	FEDERAL	MUNICIPAL				
BEAUTIFUL PLAINS	64.6		34.1	0.4	0.1	0.2	0.6
BORDER LAND	65.8	2.4	27.3	1.6	1.5	0.8	0.7
BRANDON	61.7	0.0	36.8	0.4	0.2	0.9	0.1
DSFM	74.6	0.1	23.3	1.7		0.2	0.1
EVERGREEN	64.2		34.5	0.2	0.3	0.3	0.5
FLIN FLON	74.2	0.2	22.1	1.7		1.4	0.4
FORT LA BOSSE	57.7		37.2	0.0	4.8		0.3
FRONTIER	39.5	24.8	2.4	0.0	29.0	3.7	0.6
GARDEN VALLEY	67.0		30.7	0.9		0.0	1.3
HANOVER	71.8		27.4	0.2		0.5	0.1
INTERLAKE	65.6	0.0	33.2	0.1		0.6	0.4
KELSEY	82.9	0.1	16.2	0.1	0.0		0.8
LAKESHORE	71.5		20.0	0.4	5.9	1.1	1.1
LORD SELKIRK	63.2		34.4	0.4	0.8	0.9	0.4
LOUIS RIEL	65.1	0.1	32.3	0.3		1.9	0.3
MOUNTAIN VIEW	69.1	1.3	25.7	1.3	0.7	1.7	0.2
MYSTERY LAKE	77.8	0.1	19.4	0.5	0.7	1.0	0.5
PARK WEST	51.5	0.0	22.6	0.1	25.7	0.1	0.1
PEMBINA TRAILS	56.4	0.1	40.7	0.5	0.0	1.9	0.4
PINE CREEK	67.2		32.2	0.2			0.3
PORTAGE LA PRAIRIE	63.3		32.9	0.5	2.9	0.1	0.4
PRAIRIE ROSE	64.0		35.2	0.3		0.1	0.5
PRAIRIE SPIRIT	63.7	0.0	34.6	0.1	1.1	0.2	0.3
RED RIVER VALLEY	60.3	0.0	36.0	2.6		0.7	0.4
RIVER EAST TRANSCONA	69.0	0.2	28.9	0.5	0.0	1.2	0.2
ROLLING RIVER	60.0	0.1	33.6	0.3	5.1	0.2	0.7
SEINE RIVER	73.9	0.0	25.1	0.7	0.1	0.1	0.2
SEVEN OAKS	71.2	0.5	25.8	0.9	0.4	0.9	0.1
SOUTHWEST HORIZON	57.2		41.9	0.5		0.0	0.4
ST. JAMES-ASSINIBOIA	58.2		37.6	0.8	0.2	2.4	0.9
SUNRISE	62.6	0.0	36.0	0.3	0.6	0.2	0.3
SWAN VALLEY	72.4		24.0	0.2	1.7	1.0	0.6
TURTLE MOUNTAIN	62.8	0.0	36.6	0.3		0.0	0.2
TURTLE RIVER	78.8		20.6	0.2		0.3	0.1
WESTERN	66.5	0.1	31.2	0.4		1.7	0.2
WINNIPEG	63.1	0.9	34.3	0.6	0.7	0.2	0.2
PROVINCE	63.8	1.7	30.1	0.6	2.5	1.0	0.3
WHITESHELL	43.0		55.6	0.9			0.5
WPG. TECHNICAL COLLEGE	40.9	17.9		6.8		33.7	0.8

(1) The portion shown here is comprised of operating support only. The total provincial contribution to K-12 public school education, which also includes teachers' retirement allowances, capital support and the education property tax credit, is 75.9% in 2013/14. See page i for more information.

PROVINCIAL GOVERNMENT								
EDUCATION								
DIVISION / DISTRICT	FUNDING OF SCHOOLS PROGRAM ⁽¹⁾	EDUCATION PROPERTY TAX CREDIT ⁽²⁾	TAX INCENTIVE GRANT ⁽³⁾	OTHER REVENUE ⁽⁴⁾	TOTAL	OTHER PROVINCIAL REVENUE ⁽⁵⁾	TOTAL PROVINCIAL REVENUE	% OPERATING FUND REVENUE ⁽⁶⁾
BEAUTIFUL PLAINS	8,444,584	1,583,399	504,331	421,285	10,953,599		10,953,599	64.6
BORDER LAND	15,139,169	2,294,646	2,716,590	937,929	21,088,334	459,842	21,548,176	65.8
BRANDON	42,312,332	7,792,534	1,831,418	1,878,288	53,814,572		53,814,572	61.7
DSFM	31,888,912	6,024,126	1,955,880	15,114,180	54,983,098	1,050,277	56,033,375	74.6
EVERGREEN	8,262,619	2,509,506	1,595,317	491,665	12,859,107	1,783	12,860,890	64.2
FLIN FLON	7,750,850	846,533	752,713	400,380	9,750,476	92,300	9,842,776	74.2
FORT LA BOSSE	7,449,291	1,337,513	487,785	669,389	9,943,978		9,943,978	57.7
FRONTIER	36,879,809	468,706	318,474	10,162,634	47,829,623	1,866,013	49,695,636	39.5
GARDEN VALLEY	24,887,978	3,065,589	646,173	893,921	29,493,661		29,493,661	67.0
HANOVER	43,623,503	5,840,256	1,495,405	1,583,176	52,542,340	413,201	52,955,541	71.8
INTERLAKE	17,135,575	3,524,250	1,289,551	947,496	22,896,872	35,883	22,932,755	65.6
KELSEY	13,200,581	1,112,386	309,407	1,026,727	15,649,101	554,312	16,203,413	82.9
LAKESHORE	9,648,894	1,049,692	440,073	552,188	11,690,847	297,420	11,988,267	71.5
LORD SELKIRK	24,028,531	5,683,800	2,692,903	1,174,586	33,579,820	528,219	34,108,039	63.2
LOUIS RIEL	71,605,698	21,274,658	5,805,238	4,584,179	103,269,773	280,718	103,550,491	65.1
MOUNTAIN VIEW	21,668,699	3,506,172	690,288	869,179	26,734,338		26,734,338	69.1
MYSTERY LAKE	26,714,385	1,713,432	1,060,066	1,014,803	30,502,686	41,377	30,544,063	77.8
PARK WEST	10,774,010	1,557,639	785,669	653,678	13,770,996		13,770,996	51.5
PEMBINA TRAILS	54,027,529	20,274,260	4,816,945	3,024,980	82,143,714	244,699	82,388,413	56.4
PINE CREEK	7,554,228	925,208	331,672	284,615	9,095,723		9,095,723	67.2
PORTAGE LA PRAIRIE	17,855,578	3,099,177	520,885	759,160	22,234,800		22,234,800	63.3
PRAIRIE ROSE	12,468,825	2,297,483	1,118,053	617,302	16,501,663	335,710	16,837,373	64.0
PRAIRIE SPIRIT	14,153,093	1,897,164	811,613	544,554	17,406,424	17,771	17,424,195	63.7
RED RIVER VALLEY	12,472,315	2,036,165	691,759	691,307	15,891,546		15,891,546	60.3
RIVER EAST TRANSCONA	89,530,005	23,569,860	1,469,555	4,687,365	119,256,785	1,345,806	120,602,591	69.0
ROLLING RIVER	10,183,715	2,059,681	761,080	458,610	13,463,086	216,837	13,679,923	60.0
SEINE RIVER	24,592,332	4,415,957	2,012,905	1,001,929	32,023,123	328,843	32,351,966	73.9
SEVEN OAKS	64,241,246	12,269,179	5,357,890	2,694,014	84,562,329	1,522,992	86,085,321	71.2
SOUTHWEST HORIZON	9,162,415	1,585,296	758,456	484,630	11,990,797	152,793	12,143,590	57.2
ST. JAMES-ASSINIBOIA	38,885,188	12,826,040	3,451,959	2,267,115	57,430,302		57,430,302	58.2
SUNRISE	25,660,441	6,622,110	2,934,555	1,455,983	36,673,089	970,255	37,643,344	62.6
SWAN VALLEY	11,811,353	1,570,375	1,056,497	537,871	14,976,096	137,599	15,113,695	72.4
TURTLE MOUNTAIN	6,037,597	1,237,859		324,680	7,600,136	175,100	7,775,236	62.8
TURTLE RIVER	7,116,151	668,293	454,589	369,638	8,608,671		8,608,671	78.8
WESTERN	9,204,971	1,884,523		355,128	11,444,622	377,792	11,822,414	66.5
WINNIPEG	175,051,781	30,281,818	9,492,585	14,512,286	229,338,470	745,641	230,084,111	63.1
PROVINCE	1,011,424,183	200,705,285	61,418,279	78,446,850	1,351,994,597	12,193,183	1,364,187,780	63.8
WHITESHELL	931,141	378,928	24,000	64,388	1,398,457		1,398,457	43.0
WPG. TECH. COLLEGE	32,980			5,119,537	5,152,517	3,522,079	8,674,596	40.9

(1) See appendix for more detail.

(2) Effective with the 2005 tax year, the Resident Homeowner Advance portion of the Manitoba Education Property Tax Credit (EPTC) is provided directly to school divisions as revenue from the Province of Manitoba to more accurately reflect the amount of provincial funding provided in support of education. Amounts shown here do not include the income tax portion of the EPTC nor the School Tax Assistance for Tenants and Homeowners (55+) because these are not quantifiable on a school division basis. For the income tax portion of the EPTC and the PSTA, see page i.

(3) Although the Tax Incentive Grant was discontinued in 2012, the funding provided in 2011 continues to be provided. Amounts shown here are the portions by division after the allocation to the DSFM.

(4) Includes other miscellaneous support (Institutional Programs, Nursing Supports, General Support Grant, Smaller Classes Initiative, etc.).

(5) Includes revenue from other provincial government departments.

(6) Total provincial contribution to public education is 75.9%. See page i for more details.

DIVISION / DISTRICT	FEDERAL GOVERNMENT		MUNICIPAL GOVERNMENT ⁽¹⁾		OTHER SCHOOL DIVISIONS		FIRST NATIONS	
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE	%
BEAUTIFUL PLAINS			5,787,928	34.1	60,000	0.4	23,820	0.1
BORDER LAND	776,989	2.4	8,925,539	27.3	521,317	1.6	494,219	1.5
BRANDON	24,918	0.0	32,108,074	36.8	315,072	0.4	173,220	0.2
DSFM	65,313	0.1	17,491,204	23.3	1,278,108	1.7		
EVERGREEN			6,915,659	34.5	42,906	0.2	59,780	0.3
FLIN FLON	22,320	0.2	2,931,078	22.1	231,648	1.7		
FORT LA BOSSE			6,403,968	37.2	7,800	0.0	824,376	4.8
FRONTIER	31,160,070	24.8	3,007,990	2.4	15,600	0.0	36,550,312	29.0
GARDEN VALLEY			13,521,606	30.7	407,775	0.9		
HANOVER			20,240,119	27.4	149,600	0.2		
INTERLAKE	7,000	0.0	11,614,199	33.2	37,968	0.1		
KELSEY	20,974	0.1	3,166,369	16.2	10,317	0.1	1,568	0.0
LAKESHORE			3,358,951	20.0	63,746	0.4	993,923	5.9
LORD SELKIRK			18,559,210	34.4	191,700	0.4	440,411	0.8
LOUIS RIEL	178,434	0.1	51,270,517	32.3	491,556	0.3		
MOUNTAIN VIEW	497,222	1.3	9,963,001	25.7	503,197	1.3	275,314	0.7
MYSTERY LAKE	28,207	0.1	7,625,233	19.4	197,925	0.5	260,490	0.7
PARK WEST	21	0.0	6,054,154	22.6	21,900	0.1	6,868,735	25.7
PEMBINA TRAILS	73,941	0.1	59,483,258	40.7	697,450	0.5	36,092	0.0
PINE CREEK			4,356,368	32.2	28,600	0.2		
PORTAGE LA PRAIRIE			11,545,200	32.9	180,593	0.5	1,024,133	2.9
PRAIRIE ROSE			9,255,092	35.2	73,950	0.3		
PRAIRIE SPIRIT	5,792	0.0	9,460,110	34.6	19,500	0.1	298,336	1.1
RED RIVER VALLEY	11,261	0.0	9,503,985	36.0	672,837	2.6		
RIVER EAST TRANSCONA	400,235	0.2	50,478,832	28.9	954,504	0.5	64,377	0.0
ROLLING RIVER	29,315	0.1	7,649,650	33.6	72,605	0.3	1,172,444	5.1
SEINE RIVER	4,861	0.0	10,990,895	25.1	288,980	0.7	55,640	0.1
SEVEN OAKS	628,944	0.5	31,216,201	25.8	1,108,396	0.9	525,200	0.4
SOUTHWEST HORIZON			8,896,721	41.9	101,650	0.5		
ST. JAMES-ASSINIBOIA			37,045,033	37.6	755,777	0.8	147,984	0.2
SUNRISE	20,604	0.0	21,660,677	36.0	165,223	0.3	350,089	0.6
SWAN VALLEY			5,016,812	24.0	36,790	0.2	358,259	1.7
TURTLE MOUNTAIN	177	0.0	4,531,827	36.6	37,700	0.3		
TURTLE RIVER			2,247,441	20.6	20,800	0.2		
WESTERN	10,062	0.1	5,552,488	31.2	62,400	0.4		
WINNIPEG	3,144,293	0.9	124,932,972	34.3	2,366,879	0.6	2,665,674	0.7
PROVINCE	37,110,953	1.7	642,768,361	30.1	12,192,769	0.6	53,664,396	2.5
WHITESHELL			1,808,214	55.6	29,900	0.9		
WPG. TECHNICAL COLLEGE	3,788,765	17.9			1,440,831	6.8		

(1) Municipal Government revenue is net of \$200,705,285 in Education Property Tax Credit (EPTC) revenue paid directly to school divisions. See page 42 for EPTC revenue.

DIVISION / DISTRICT	PRIVATE ORGANIZATIONS & INDIVIDUALS		OTHER		TOTAL NON-PROVINCIAL REVENUE		TOTAL OPERATING FUND
	REVENUE	%	REVENUE	%	REVENUE	%	REVENUE
BEAUTIFUL PLAINS	33,965	0.2	102,226	0.6	6,007,939	35.4	16,961,538
BORDER LAND	268,654	0.8	217,656	0.7	11,204,374	34.2	32,752,550
BRANDON	751,327	0.9	68,048	0.1	33,440,659	38.3	87,255,231
DSFM	170,735	0.2	60,928	0.1	19,066,288	25.4	75,099,663
EVERGREEN	69,742	0.3	92,785	0.5	7,180,872	35.8	20,041,762
FLIN FLON	181,319	1.4	47,694	0.4	3,414,059	25.8	13,256,835
FORT LA BOSSE			52,042	0.3	7,288,186	42.3	17,232,164
FRONTIER	4,616,636	3.7	775,567	0.6	76,126,175	60.5	125,821,811
GARDEN VALLEY	9,200	0.0	580,086	1.3	14,518,667	33.0	44,012,328
HANOVER	350,999	0.5	98,234	0.1	20,838,952	28.2	73,794,493
INTERLAKE	215,953	0.6	139,695	0.4	12,014,815	34.4	34,947,570
KELSEY			147,368	0.8	3,346,596	17.1	19,550,009
LAKESHORE	176,674	1.1	183,175	1.1	4,776,469	28.5	16,764,736
LORD SELKIRK	488,245	0.9	191,164	0.4	19,870,730	36.8	53,978,769
LOUIS RIEL	3,001,405	1.9	452,576	0.3	55,394,488	34.9	158,944,979
MOUNTAIN VIEW	652,453	1.7	88,002	0.2	11,979,189	30.9	38,713,527
MYSTERY LAKE	394,031	1.0	190,598	0.5	8,696,484	22.2	39,240,547
PARK WEST	21,000	0.1	17,734	0.1	12,983,544	48.5	26,754,540
PEMBINA TRAILS	2,811,907	1.9	579,497	0.4	63,682,145	43.6	146,070,558
PINE CREEK			45,058	0.3	4,430,026	32.8	13,525,749
PORTAGE LA PRAIRIE	23,500	0.1	124,014	0.4	12,897,440	36.7	35,132,240
PRAIRIE ROSE	14,689	0.1	130,358	0.5	9,474,089	36.0	26,311,462
PRAIRIE SPIRIT	51,978	0.2	91,520	0.3	9,927,236	36.3	27,351,431
RED RIVER VALLEY	194,171	0.7	96,454	0.4	10,478,708	39.7	26,370,254
RIVER EAST TRANSCONA	2,079,360	1.2	319,857	0.2	54,297,165	31.0	174,899,756
ROLLING RIVER	39,415	0.2	149,389	0.7	9,112,818	40.0	22,792,741
SEINE RIVER	43,450	0.1	69,305	0.2	11,453,131	26.1	43,805,097
SEVEN OAKS	1,095,425	0.9	179,230	0.1	34,753,396	28.8	120,838,717
SOUTHWEST HORIZON	560	0.0	82,699	0.4	9,081,630	42.8	21,225,220
ST. JAMES-ASSINIBOIA	2,412,949	2.4	862,322	0.9	41,224,065	41.8	98,654,367
SUNRISE	108,300	0.2	179,395	0.3	22,484,288	37.4	60,127,632
SWAN VALLEY	217,320	1.0	122,745	0.6	5,751,926	27.6	20,865,621
TURTLE MOUNTAIN	5,306	0.0	26,926	0.2	4,601,936	37.2	12,377,172
TURTLE RIVER	32,037	0.3	9,852	0.1	2,310,130	21.2	10,918,801
WESTERN	304,114	1.7	28,128	0.2	5,957,192	33.5	17,779,606
WINNIPEG	732,727	0.2	680,368	0.2	134,522,913	36.9	364,607,024
PROVINCE	21,569,546	1.0	7,282,695	0.3	774,588,720	36.2	2,138,776,500
WHITESHELL			16,638	0.5	1,854,752	57.0	3,253,209
WPG. TECHNICAL COLLEGE	7,151,129	33.7	169,796	0.8	12,550,521	59.1	21,225,117

**OPERATING FUND - ACCUMULATED SURPLUS/(DEFICIT)
FOR THE YEAR ENDED JUNE 30, 2014**

DIVISION / DISTRICT	ACCUMULATED SURPLUS / (DEFICIT) AT YEAR END ⁽¹⁾			% OF 2013/2014 OPERATING EXPENSES ⁽³⁾
	DESIGNATED ⁽²⁾	UNDESIGNATED	TOTAL	
BEAUTIFUL PLAINS	107,727	526,804	634,531	3.8
BORDER LAND	1,290,653	1,522,610	2,813,263	9.3
BRANDON	532,198	3,616,239	4,148,437	4.9
DSFM	1,724,726	2,376,437	4,101,163	5.6
EVERGREEN	950,793	239,352	1,190,145	6.3
FLIN FLON	38,481	380,693	419,174	3.2
FORT LA BOSSE	247,073	727,710	974,783	5.9
FRONTIER		4,262,398	4,262,398	3.5
GARDEN VALLEY	250,717	823,103	1,073,820	2.5
HANOVER		3,454,594	3,454,594	4.8
INTERLAKE		1,051,068	1,051,068	3.0
KELSEY		889,656	889,656	4.6
LAKESHORE		626,692	626,692	3.8
LORD SELKIRK	1,335,625	1,957,424	3,293,049	6.3
LOUIS RIEL	860,269	6,494,457	7,354,726	4.7
MOUNTAIN VIEW		1,661,699	1,661,699	4.4
MYSTERY LAKE		4,627,912	4,627,912	12.6
PARK WEST	151,302	371,434	522,736	1.9
PEMBINA TRAILS	1,376,803	5,644,184	7,020,987	4.9
PINE CREEK	11,036	715,146	726,182	5.4
PORTAGE LA PRAIRIE		1,380,732	1,380,732	4.1
PRAIRIE ROSE		707,073	707,073	2.7
PRAIRIE SPIRIT		1,201,848	1,201,848	4.6
RED RIVER VALLEY	617,010	585,290	1,202,300	4.7
RIVER EAST TRANSCONA	3,925,308	4,006,194	7,931,502	4.6
ROLLING RIVER		764,528	764,528	3.5
SEINE RIVER	214,922	1,424,811	1,639,733	3.8
SEVEN OAKS	4,452,062	170	4,452,232	3.8
SOUTHWEST HORIZON		794,258	794,258	3.9
ST. JAMES-ASSINIBOIA	1,772,714	3,615,306	5,388,020	5.6
SUNRISE		1,666,375	1,666,375	2.8
SWAN VALLEY		643,200	643,200	3.2
TURTLE MOUNTAIN	734,829	186,296	921,125	7.5
TURTLE RIVER		391,662	391,662	3.7
WESTERN		762,681	762,681	4.5
WINNIPEG	4,778,045	12,599,305	17,377,350	4.8
PROVINCE	25,372,293	72,699,341	98,071,634	4.7
WHITESHELL		367,715	367,715	11.5
WPG. TECHNICAL COLLEGE	2,007,667	32,608	2,040,275	10.1

(1) Accumulated Surplus / (Deficit) at Year End is gross of estimated non-vested accumulated sick leave.

(2) Designated Surplus is the amount that school divisions have set aside for specific purposes. For further information, please refer to the school divisions' financial statements.

(3) Operating expenses include transfers to other school divisions, organizations and individuals but not net transfers to capital. See page 3 for Total Expenses.

EXPENSES

DIVISION / DISTRICT	EXPENSE BY CATEGORY			
	AMORTIZATION ⁽¹⁾	DEBT INTEREST ⁽²⁾	OTHER CAPITAL ITEMS	TOTAL EXPENSES
BEAUTIFUL PLAINS	1,153,780	1,000,790	5,502	2,160,072
BORDER LAND	1,458,693	522,328	18,475	1,999,496
BRANDON	1,979,188	793,665	8,260	2,781,113
DSFM	2,149,484	1,800,570	9,504	3,959,558
EVERGREEN	1,389,759	864,527		2,254,286
FLIN FLON	280,735	103,205	(15,942)	367,998
FORT LA BOSSE	935,917	498,736	979	1,435,632
FRONTIER	2,749,712	1,713,418		4,463,130
GARDEN VALLEY	3,196,690	3,159,773		6,356,463
HANOVER	3,127,694	3,087,771	482,162	6,697,627
INTERLAKE	1,135,487	565,915	127,500	1,828,902
KELSEY	332,370	689,438	41,013	1,062,821
LAKESHORE	902,168	643,367	48,734	1,594,269
LORD SELKIRK	2,232,526	1,113,662	48,983	3,395,171
LOUIS RIEL	3,762,044	1,193,382		4,955,426
MOUNTAIN VIEW	1,406,248	812,846		2,219,094
MYSTERY LAKE	821,266	400,690		1,221,956
PARK WEST	792,950	385,062		1,178,012
PEMBINA TRAILS	3,312,082	1,427,533		4,739,615
PINE CREEK	547,507	164,274		711,781
PORTAGE LA PRAIRIE	1,305,709	522,419		1,828,128
PRAIRIE ROSE	986,004	386,475		1,372,479
PRAIRIE SPIRIT	1,372,285	418,652		1,790,937
RED RIVER VALLEY	1,179,521	609,579	54,402	1,843,502
RIVER EAST TRANSCONA	6,302,933	2,159,004	469,618	8,931,555
ROLLING RIVER	847,011	354,824	24,760	1,226,595
SEINE RIVER	1,906,023	1,376,645		3,282,668
SEVEN OAKS	3,964,266	2,845,168	51,054	6,860,488
SOUTHWEST HORIZON	1,229,402	830,850		2,060,252
ST. JAMES-ASSINIBOIA	3,033,237	812,524	84,467	3,930,228
SUNRISE	2,530,538	1,077,026	25,107	3,632,671
SWAN VALLEY	1,002,442	469,989	104,197	1,576,628
TURTLE MOUNTAIN	416,976	193,566	61,177	671,719
TURTLE RIVER	482,228	142,934		625,162
WESTERN	728,905	321,854		1,050,759
WINNIPEG	7,825,138	4,730,976	316,232	12,872,346
PROVINCE	68,778,918	38,193,437	1,966,184	108,938,539
WHITESHELL	99,509	6,920		106,429
WPG. TECHNICAL COLLEGE	613,774	219,216		832,990

(1) Includes amortization of capital assets over their useful lives as defined in section 8 of the FRAME Manual - available on the Internet at: http://www.edu.gov.mb.ca/k12/finance/frame_manual/index.html

(2) Represents long term debt servicing interest costs.

CAPITAL FUND 2013/2014 ACTUAL

REVENUE AND TRANSFERS

DIVISION / DISTRICT	REVENUE BY CATEGORY			TRANSFERS
	PROVINCIAL GOVERNMENT ⁽¹⁾	OTHER SOURCES ⁽²⁾	TOTAL REVENUE	NET TRANSFERS TO / (FROM) CAPITAL
BEAUTIFUL PLAINS	2,259,411	818	2,260,229	197,969
BORDER LAND	1,166,940	84,258	1,251,198	657,783
BRANDON	1,856,599		1,856,599	512,160
DSFM	3,758,387	815,472	4,573,859	1,241,000
EVERGREEN	1,791,474	668,600	2,460,074	1,000,709
FLIN FLON	215,158		215,158	190,945
FORT LA BOSSE	1,063,688	24,873	1,088,561	405,969
FRONTIER	3,855,118	659,558	4,514,676	3,000,000
GARDEN VALLEY	5,872,705	9,470	5,882,175	988,579
HANOVER	6,405,091	35,278	6,440,369	2,292,458
INTERLAKE	1,300,440	(492)	1,299,948	234,052
KELSEY	1,418,735		1,418,735	52,963
LAKESHORE	1,333,294	41,328	1,374,622	554,812
LORD SELKIRK	2,267,680	116,048	2,383,728	958,790
LOUIS RIEL	3,058,769	54,508	3,113,277	2,180,707
MOUNTAIN VIEW	1,580,141	36,461	1,616,602	589,908
MYSTERY LAKE	945,062	42,438	987,500	781,078
PARK WEST	903,646	(29,179)	874,467	42,416
PEMBINA TRAILS	3,234,076	161,021	3,395,097	1,508,744
PINE CREEK	357,417	20,108	377,525	399,075
PORTAGE LA PRAIRIE	882,091	17,237	899,328	292,368
PRAIRIE ROSE	988,634	286,852	1,275,486	291,959
PRAIRIE SPIRIT	979,084	162,317	1,141,401	1,148,456
RED RIVER VALLEY	1,468,682	23,823	1,492,505	832,173
RIVER EAST TRANSCONA	4,731,825	156,523	4,888,348	4,570,177
ROLLING RIVER	971,547		971,547	1,250,104
SEINE RIVER	3,261,366	8,400	3,269,766	637,107
SEVEN OAKS	4,874,724	178,490	5,053,214	4,440,721
SOUTHWEST HORIZON	1,795,544	5,168	1,800,712	662,115
ST. JAMES-ASSINIBOIA	1,658,044	29,288	1,687,332	1,722,581
SUNRISE	2,377,215	36,748	2,413,963	1,350,873
SWAN VALLEY	908,961	58,404	967,365	736,173
TURTLE MOUNTAIN	474,290	21,543	495,833	(215,528)
TURTLE RIVER	331,433		331,433	488,786
WESTERN	738,024	200	738,224	513,135
WINNIPEG	11,078,577	3,121,411	14,199,988	2,233,550
PROVINCE	82,163,872	6,846,972	89,010,844	38,744,867
WHITESHELL		34,903	34,903	50,471
WPG. TECHNICAL COLLEGE	121,187	1,942	123,129	1,013,057

(1) Comprised of principal and interest payments for debentures issued to finance asset additions.

(2) Includes other governments, investment income, donations and gain/(loss) on disposal of capital assets. .

**CAPITAL FUND 2013/2014 ACTUAL
ACCUMULATED SURPLUS / EQUITY**

DIVISION / DISTRICT	CLOSING ACCUMULATED SURPLUS / EQUITY	COMPRISED OF:	
		EQUITY IN TANGIBLE ASSETS ⁽¹⁾	RESERVE ACCOUNTS ⁽²⁾
BEAUTIFUL PLAINS	3,406,733	2,590,039	816,694
BORDER LAND	8,807,241	4,718,852	4,088,389
BRANDON	9,856,679	8,932,171	924,508
DSFM	25,828,981	25,263,981	565,000
EVERGREEN	5,836,082	4,195,614	1,640,468
FLIN FLON	1,586,101	1,451,988	134,113
FORT LA BOSSE	4,407,817	3,671,140	736,677
FRONTIER	19,055,306	14,590,001	4,465,305
GARDEN VALLEY	17,197,484	16,306,254	891,230
HANOVER	14,330,039	14,144,945	185,094
INTERLAKE	2,927,475	2,927,475	
KELSEY	1,028,562	1,028,562	
LAKESHORE	3,105,155	2,395,596	709,559
LORD SELKIRK	7,127,936	7,026,852	101,084
LOUIS RIEL	20,433,823	17,910,110	2,523,713
MOUNTAIN VIEW	2,892,794	2,539,459	353,335
MYSTERY LAKE	5,933,892	5,933,892	
PARK WEST	2,073,240	1,752,335	320,905
PEMBINA TRAILS	21,689,365	18,604,569	3,084,796
PINE CREEK	1,879,818	1,467,349	412,469
PORTAGE LA PRAIRIE	3,858,865	3,733,865	125,000
PRAIRIE ROSE	4,558,035	4,271,573	286,462
PRAIRIE SPIRIT	5,806,659	4,464,939	1,341,720
RED RIVER VALLEY	5,776,163	5,689,865	86,298
RIVER EAST TRANSCONA	29,067,114	21,221,113	7,846,001
ROLLING RIVER	5,906,636	3,415,619	2,491,017
SEINE RIVER	6,994,209	6,914,703	79,506
SEVEN OAKS	38,024,126	34,665,799	3,358,327
SOUTHWEST HORIZON	2,834,074	2,335,404	498,670
ST. JAMES-ASSINIBOIA	30,018,327	24,392,255	5,626,072
SUNRISE	12,708,629	11,940,776	767,853
SWAN VALLEY	4,469,932	2,283,384	2,186,548
TURTLE MOUNTAIN	947,461	796,060	151,401
TURTLE RIVER	2,788,055	1,447,879	1,340,176
WESTERN	4,151,383	3,813,547	337,836
WINNIPEG	55,507,611	51,457,540	4,050,071
PROVINCE	392,821,802	340,295,505	52,526,297
WHITESHELL	1,154,047	1,154,047	
WPG. TECHNICAL COLLEGE	5,378,313	5,378,313	

(1) Residual interest (accounting value) in all tangible capital assets (i.e. land, buildings, vehicles and equipment) net of accumulated amortization and liabilities.

(2) Internally restricted and held for future capital expense purposes.

CAPITAL FUND 2013/2014 ACTUAL

TANGIBLE CAPITAL ASSETS

DIVISION / DISTRICT	FISCAL YEAR ADDITIONS TO TANGIBLE CAPITAL ASSETS					
	LAND ⁽¹⁾	BUILDINGS ⁽²⁾	FURNITURE / FIXTURES & EQUIPMENT	COMPUTER HARDWARE & SOFTWARE ⁽³⁾	VEHICLES ⁽⁴⁾	TOTAL
BEAUTIFUL PLAINS		737,077	46,468		92,984	876,529
BORDER LAND		202,772	187,339	1,162,162	756,076	2,308,349
BRANDON		6,272,365	189,557		284,922	6,746,844
DSFM	257,994	6,076,242	336,916		29,922	6,701,074
EVERGREEN	18,600	1,199,912	119,264		233,696	1,571,472
FLIN FLON	476,656	831,862				1,308,518
FORT LA BOSSE		1,167,475	16,215		20,000	1,203,690
FRONTIER		23,216,079	186,706		1,018,354	24,421,139
GARDEN VALLEY	1,279,220	2,565,339	287,414	29,675	1,469,681	5,631,329
HANOVER	138,621	25,918,470	70,161		634,559	26,761,811
INTERLAKE		3,287,626	36,245		204,517	3,528,388
KELSEY		1,324,030	52,963			1,376,993
LAKESHORE		29,012	259,051		196,893	484,956
LORD SELKIRK	361,956	6,754,465	223,601	110,638	553,924	8,004,584
LOUIS RIEL	875,676	4,933,592	361,456	802,501	433,990	7,407,215
MOUNTAIN VIEW	184,978	2,810,178	79,558	104,268	409,168	3,588,150
MYSTERY LAKE	39,116	1,080,024	110,063	115,371		1,344,574
PARK WEST		1,067,007	199,336	21,105	73,656	1,361,104
PEMBINA TRAILS	7,849,885	8,993,056	149,806	26,942	282,912	17,302,601
PINE CREEK		11,522	123,299		386,196	521,017
PORTAGE LA PRAIRIE		70,626	93,474		101,200	265,300
PRAIRIE ROSE		690,533	26,140	73,050	148,538	938,261
PRAIRIE SPIRIT		1,005,125	334,113		460,088	1,799,326
RED RIVER VALLEY	36,075	2,093,835	499,240	7,530	589,402	3,226,082
RIVER EAST TRANSCONA		3,292,150	256,236	682,943	449,132	4,680,461
ROLLING RIVER		1,825,119	17,129	14,758	386,050	2,243,056
SEINE RIVER	40,533	1,468,218	103,804		853,338	2,465,893
SEVEN OAKS		23,285,071	85,295	2,696,291	423,086	26,489,743
SOUTHWEST HORIZON		966,924	29,510	72,463	299,005	1,367,902
ST. JAMES-ASSINIBOIA	848,259	3,259,580	241,380	1,221,435	144,162	5,714,816
SUNRISE		3,404,283	956,871	213,069	1,188,261	5,762,484
SWAN VALLEY		3,272,827	387,922	57,348	338,745	4,056,842
TURTLE MOUNTAIN		562,292	7,551		243,317	813,160
TURTLE RIVER		895,260	25,852		473,953	1,395,065
WESTERN		2,746,685	72,765		206,519	3,025,969
WINNIPEG	1,707,603	18,487,236	548,753	1,654,457	929,433	23,327,482
PROVINCE	14,115,172	165,803,869	6,721,453	9,066,006	14,315,679	210,022,179
WHITESHELL		40,081				40,081
WPG. TECHNICAL COLLEGE		68,812	20,055	1,019,654		1,108,521

(1) Land and improvements.

(2) Comprised of school and other building new construction and betterments financed primarily through debenture debt. Includes leasehold improvements and assets under construction.

(3) For information technology equipment purchased in Operating Fund, see page 38.

(4) Includes school buses and other vehicles.

SPECIAL PURPOSE FUND 2013/2014 ACTUAL ⁽¹⁾
EXPENSES, REVENUE AND ACCUMULATED SURPLUS

DIVISION / DISTRICT	TOTAL EXPENSES	TOTAL REVENUE	CLOSING ACCUMULATED SURPLUS / EQUITY	COMPRISED OF:	
				SCHOOL GENERATED FUNDS	OTHER FUNDS
BEAUTIFUL PLAINS	330,849	337,764	253,926	253,926	
BORDER LAND	276,002	288,551	292,012	292,012	
BRANDON	2,569,650	2,851,127	1,704,419	675,873	1,028,546
DSFM	1,562,895	1,594,439	716,102	628,100	88,002
EVERGREEN	393,055	392,951	321,372	142,362	179,010
FLIN FLON	231,792	246,831	28,089	28,089	
FORT LA BOSSE	681,364	688,715	415,555	315,067	100,488
FRONTIER	1,148,867	1,106,422	70,077	70,077	
GARDEN VALLEY	122,684	176,285	107,581	107,581	
HANOVER	1,897,563	1,963,075	433,241	433,241	
INTERLAKE	487,406	517,399	113,815	113,815	
KELSEY	429,145	431,426	253,083	253,083	
LAKESHORE	393,489	375,655	174,202	153,702	20,500
LORD SELKIRK	1,154,521	1,135,945	355,859	355,859	
LOUIS RIEL	2,486,538	2,358,068	875,475	875,475	
MOUNTAIN VIEW	782,066	783,018	372,839	372,839	
MYSTERY LAKE	276,953	281,197	109,430	109,430	
PARK WEST	1,163,202	1,156,294	261,765	261,765	
PEMBINA TRAILS	1,373,828	1,350,237	595,025	595,025	
PINE CREEK	342,882	295,196	63,414	63,414	
PORTAGE LA PRAIRIE	1,473,708	1,513,599	334,374	334,374	
PRAIRIE ROSE	742,051	567,019	168,896	119,714	49,182
PRAIRIE SPIRIT	661,575	645,912	154,813	154,813	
RED RIVER VALLEY	570,075	581,663	170,446	170,446	
RIVER EAST TRANSCONA	753,462	696,629	339,033	339,033	
ROLLING RIVER	567,527	594,268	191,653	191,653	
SEINE RIVER	1,035,045	1,035,646	289,661	289,661	
SEVEN OAKS	115,649	118,196	171,232	171,232	
SOUTHWEST HORIZON	472,452	468,886	182,536	182,536	
ST. JAMES-ASSINIBOIA	719,086	778,572	334,715	334,715	
SUNRISE	898,478	1,146,097	512,790	472,302	40,488
SWAN VALLEY	634,923	655,486	128,767	128,767	
TURTLE MOUNTAIN	362,785	366,797	121,854	121,854	
TURTLE RIVER	361,559	342,511	88,622	88,622	
WESTERN	103,624	114,246	21,225	21,225	
WINNIPEG	1,237,172	1,889,319	3,693,447	79,801	3,613,646
PROVINCE	28,813,922	29,845,441	14,421,345	9,301,483	5,119,862
WHITESHELL	78,160	67,625	20,829	20,829	
WPG. TECHNICAL COLLEGE	7,620	8,801	6,483		6,483

(1) The Special Purpose Fund reports school generated funds and controlled charitable foundations. School generated funds are those funds which the school has authority to make decisions as to when, how, and on what the funds are to be spent (e.g. Parent council and student council funds are not included).

SPECIAL PURPOSE FUND 2013/2014 ACTUAL
SCHOOL GENERATED FUNDS

DIVISION / DISTRICT	TOTAL SCHOOL GENERATED FUNDS	COMPRISED OF:	
		SCHOOL GENERATED FUNDS ACCUMULATED SURPLUS ⁽¹⁾	LIABILITY ⁽²⁾ (DESIGNATED FUNDS)
BEAUTIFUL PLAINS	361,653	253,926	107,727
BORDER LAND	1,582,665	292,012	1,290,653
BRANDON	1,208,071	675,873	532,198
D.S.F.M.	2,352,826	628,100	1,724,726
EVERGREEN	1,093,155	142,362	950,793
FLIN FLON	66,570	28,089	38,481
FORT LA BOSSE	562,140	315,067	247,073
FRONTIER	70,077	70,077	
GARDEN VALLEY	358,298	107,581	250,717
HANOVER	433,241	433,241	
INTERLAKE	113,815	113,815	
KELSEY	253,083	253,083	
LAKESHORE	153,702	153,702	
LORD SELKIRK	1,691,484	355,859	1,335,625
LOUIS RIEL	1,735,744	875,475	860,269
MOUNTAIN VIEW	372,839	372,839	
MYSTERY LAKE	109,430	109,430	
PARK WEST	413,067	261,765	151,302
PEMBINA TRAILS	1,971,828	595,025	1,376,803
PINE CREEK	74,450	63,414	11,036
PORTAGE LA PRAIRIE	334,374	334,374	
PRAIRIE ROSE	119,714	119,714	
PRAIRIE SPIRIT	154,813	154,813	
RED RIVER VALLEY	787,456	170,446	617,010
RIVER EAST TRANSCONA	4,264,341	339,033	3,925,308
ROLLING RIVER	191,653	191,653	
SEINE RIVER	504,583	289,661	214,922
SEVEN OAKS	4,623,294	171,232	4,452,062
SOUTHWEST HORIZON	182,536	182,536	
ST. JAMES-ASSINIBOIA	2,107,429	334,715	1,772,714
SUNRISE	472,302	472,302	
SWAN VALLEY	128,767	128,767	
TURTLE MOUNTAIN	856,683	121,854	734,829
TURTLE RIVER	88,622	88,622	
WESTERN	21,225	21,225	
WINNIPEG	4,857,846	79,801	4,778,045
PROVINCE	34,673,776	9,301,483	25,372,293
WHITESHELL	20,829	20,829	
WPG. TECHNICAL COLLEGE	2,007,667		2,007,667

(1) From page 50. School Generated Funds Accumulated surplus is money for which schools have authority to make decisions as to when, how, and on what the funds are to be spent.

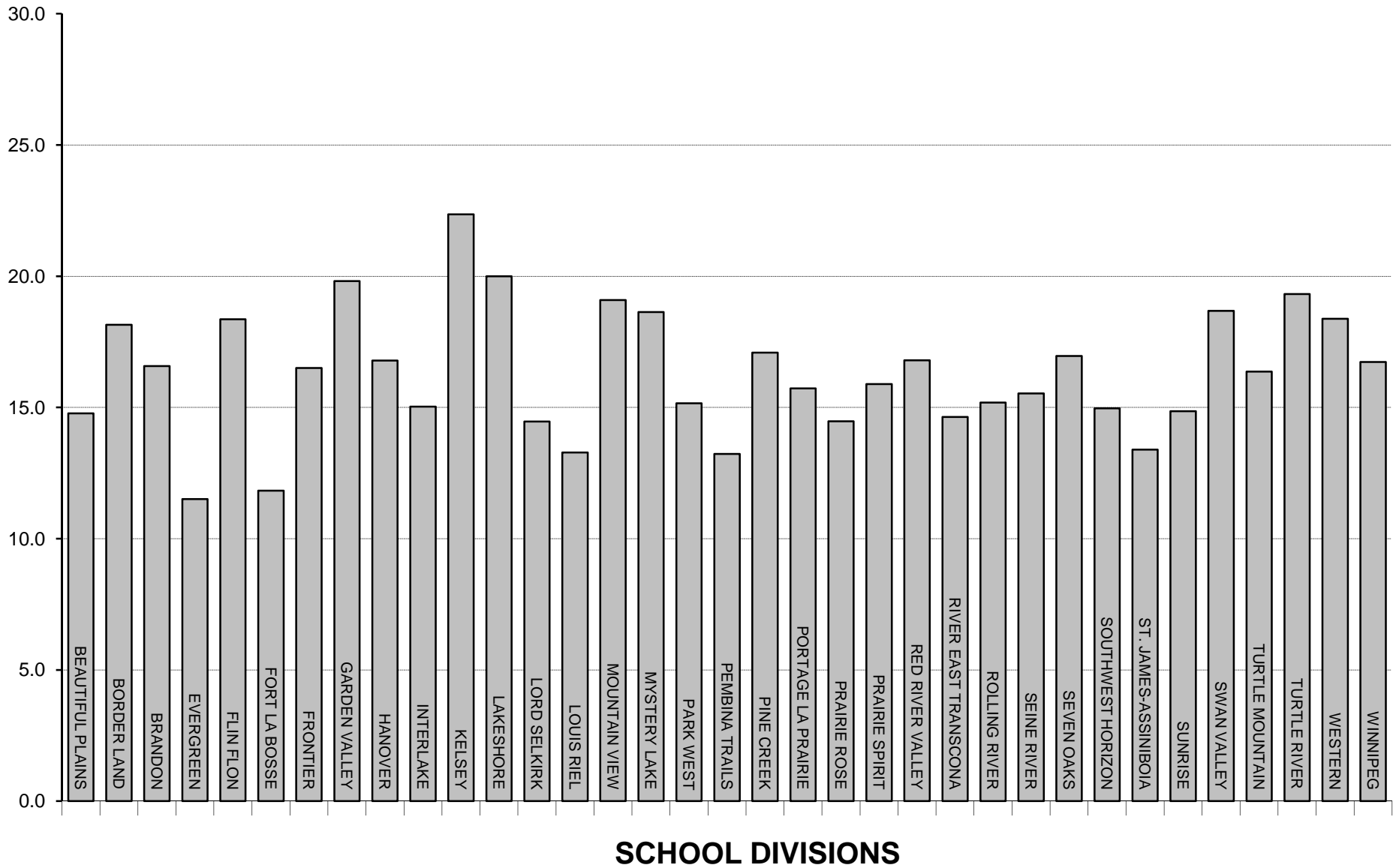
(2) The liability is money held for designated projects in school bank accounts for which schools do not have authority to make decisions as to when, how, and on what the funds are to be spent (e.g. Parent council and student council funds).

PORTIONED ASSESSMENT AND EDUCATION SUPPORT LEVY ⁽¹⁾
FOR THE 2013 TAXATION YEAR

DIVISION / DISTRICT	PORTIONED ASSESSMENT OTHER	EDUCATION SUPPORT LEVY
BEAUTIFUL PLAINS	122,594,300	1,450,291
BORDER LAND	153,022,030	1,810,251
BRANDON	732,255,690	8,662,585
DSFM		
EVERGREEN	104,008,650	1,230,422
FLIN FLON	32,981,180	390,167
FORT LA BOSSE	330,407,730	3,908,723
FRONTIER	62,604,890	740,616
GARDEN VALLEY	215,601,760	2,550,569
HANOVER	302,294,780	3,576,147
INTERLAKE	208,600,130	2,467,740
KELSEY	57,613,370	681,566
LAKESHORE	26,059,950	308,289
LORD SELKIRK	200,137,560	2,367,627
LOUIS RIEL	977,802,630	11,567,405
MOUNTAIN VIEW	115,886,550	1,370,938
MYSTERY LAKE	113,488,920	1,342,574
PARK WEST	157,667,910	1,865,211
PEMBINA TRAILS	1,015,907,570	12,018,187
PINE CREEK	80,255,200	949,419
PORTAGE LA PRAIRIE	288,272,540	3,410,264
PRAIRIE ROSE	116,654,570	1,380,024
PRAIRIE SPIRIT	142,600,120	1,686,959
RED RIVER VALLEY	187,854,690	2,222,321
RIVER EAST TRANSCONA	755,584,080	8,938,560
ROLLING RIVER	155,998,800	1,845,466
SEINE RIVER	145,623,880	1,722,731
SEVEN OAKS	293,218,060	3,468,770
SOUTHWEST HORIZON	222,490,260	2,632,060
ST. JAMES-ASSINIBOIA	1,241,125,740	14,682,518
SUNRISE	301,579,400	3,567,684
SWAN VALLEY	66,372,020	785,181
TURTLE MOUNTAIN	51,228,180	606,029
TURTLE RIVER	13,319,810	157,573
WESTERN	82,459,460	975,495
WINNIPEG	3,685,355,810	43,597,759
DIVISION/DISTRICT TOTAL	12,758,928,220	150,938,121
L.G.D. OF PINAWA	3,411,570	
NOT IN ANY DIVISION	45,824,040	542,098
PROVINCE	12,808,163,830	151,480,219

(1) The mill rate for other property in 2013 is 11.83.

2013 SPECIAL LEVY MILL RATES



**TOTAL PORTIONED ASSESSMENT, SPECIAL LEVY AND MILL RATES
FOR THE 2013 TAXATION YEAR**

DIVISION / DISTRICT	PORTIONED ASSESSMENT				SPECIAL LEVY ⁽¹⁾	SPECIAL LEVY MILL RATE ⁽²⁾
	URBAN AND FARM RESIDENTIAL	FARM LAND AND BUILDINGS	OTHER	TOTAL		
BEAUTIFUL PLAINS	202,827,920	168,902,780	122,594,300	494,325,000	7,302,868	14.8
BORDER LAND	256,171,240	188,281,920	153,022,030	597,475,190	10,844,168	18.1
BRANDON	1,512,122,710	49,654,350	732,255,690	2,294,032,750	38,029,913	16.6
DSFM						
EVERGREEN	619,385,200	64,533,650	104,008,650	787,927,500	9,066,247	11.5
FLIN FLON	82,000,790		32,981,180	114,981,970	3,758,439	18.4
FORT LA BOSSE	189,852,540	120,147,120	330,407,730	640,407,390	7,576,451	11.8
FRONTIER	109,305,500	17,078,240	62,604,890	188,988,630	3,118,313	16.5
GARDEN VALLEY	451,679,000	129,707,710	215,601,760	796,988,470	15,788,695	19.8
HANOVER	1,053,773,980	170,498,970	302,294,780	1,526,567,730	25,625,666	16.8
INTERLAKE	595,727,860	145,743,850	208,600,130	950,071,840	14,283,729	15.0
KELSEY	116,554,050	13,310,000	57,613,370	187,477,420	4,190,749	22.4
LAKESHORE	107,669,420	73,246,610	26,059,950	206,975,980	4,138,643	20.0
LORD SELKIRK	1,361,416,310	53,708,960	200,137,560	1,615,262,830	23,367,442	14.5
LOUIS RIEL	4,952,113,440	11,114,340	977,802,630	5,941,030,410	78,917,639	13.3
MOUNTAIN VIEW	382,686,680	194,197,110	115,886,550	692,770,340	13,225,136	19.1
MYSTERY LAKE	305,814,240		113,488,920	419,303,160	7,813,726	18.6
PARK WEST	173,075,890	203,295,630	157,667,910	534,039,430	8,096,284	15.2
PEMBINA TRAILS	4,823,313,810	11,574,560	1,015,907,570	5,850,795,940	77,392,089	13.2
PINE CREEK	98,535,430	129,883,700	80,255,200	308,674,330	5,275,969	17.1
PORTAGE LA PRAIRIE	425,735,150	181,872,720	288,272,540	895,880,410	14,091,893	15.7
PRAIRIE ROSE	363,581,140	320,800,290	116,654,570	801,036,000	11,594,078	14.5
PRAIRIE SPIRIT	217,742,320	401,860,250	142,600,120	762,202,690	12,109,962	15.9
RED RIVER VALLEY	366,487,260	257,452,760	187,854,690	811,794,710	13,638,014	16.8
RIVER EAST TRANSCONA	4,235,433,390	12,492,900	755,584,080	5,003,510,370	73,245,575	14.6
ROLLING RIVER	332,170,730	130,803,250	155,998,800	618,972,780	9,400,587	15.2
SEINE RIVER	993,218,090	102,619,200	145,623,880	1,241,461,170	19,287,874	15.5
SEVEN OAKS	2,209,875,550	10,680,240	293,218,060	2,513,773,850	42,629,449	17.0
SOUTHWEST HORIZON	195,290,520	262,002,110	222,490,260	679,782,890	10,175,133	15.0
ST. JAMES-ASSINIBOIA	2,389,078,310	13,190,320	1,241,125,740	3,643,394,370	48,816,038	13.4
SUNRISE	1,432,232,680	161,481,000	301,579,400	1,895,293,080	28,160,160	14.9
SWAN VALLEY	169,131,770	110,622,470	66,372,020	346,126,260	6,464,994	18.7
TURTLE MOUNTAIN	159,255,500	131,979,800	51,228,180	342,463,480	5,605,067	16.4
TURTLE RIVER	68,300,430	65,574,270	13,319,810	147,194,510	2,843,934	19.3
WESTERN	254,866,620	50,851,780	82,459,460	388,177,860	7,135,370	18.4
WINNIPEG	5,468,955,990	2,703,220	3,685,355,810	9,157,015,020	153,227,298	16.7
DIVISION/DISTRICT TOTAL	36,675,381,460	3,961,866,080	12,758,928,220	53,396,175,760	816,237,592	15.3
L.G.D. OF PINAWA	59,447,420	704,860	3,411,570	63,563,850		
NOT IN ANY DIVISION	15,368,390	12,571,110	45,824,040	73,763,540		
PROVINCE	36,750,197,270	3,975,142,050	12,808,163,830	53,533,503,150		

(1) Special levy net of the Tax Incentive Grant (page 55) requisitioned by school divisions for the 2013 tax year. Actual remittance to school divisions by municipalities is reduced by the Education Property Tax Credit. See pages 42 and 43 for more detail.
(2) Mill rates for Flin Flon and Mystery Lake are adjusted for mining revenue.

**NET SPECIAL LEVY
FOR THE 2013 TAXATION YEAR**

DIVISION / DISTRICT	GROSS SPECIAL LEVY	TAX INCENTIVE GRANT ⁽¹⁾	NET SPECIAL LEVY
BEAUTIFUL PLAINS	7,807,199	504,331	7,302,868
BORDER LAND	13,581,123	2,736,955	10,844,168
BRANDON	39,877,926	1,848,000	38,029,913
DSFM			
EVERGREEN	10,661,564	1,595,317	9,066,247
FLIN FLON	4,511,152	752,713	3,758,439
FORT LA BOSSE	8,064,236	487,785	7,576,451
FRONTIER	3,436,787	318,474	3,118,313
GARDEN VALLEY	16,434,868	646,173	15,788,695
HANOVER	27,133,792	1,508,126	25,625,666
INTERLAKE	15,573,280	1,289,551	14,283,729
KELSEY	4,500,156	309,407	4,190,749
LAKESHORE	4,578,716	440,073	4,138,643
LORD SELKIRK	26,060,345	2,692,903	23,367,442
LOUIS RIEL	85,458,642	6,541,003	78,917,639
MOUNTAIN VIEW	13,915,496	690,360	13,225,136
MYSTERY LAKE	8,899,776	1,086,050	7,813,726
PARK WEST	8,913,637	817,353	8,096,284
PEMBINA TRAILS	82,251,778	4,859,689	77,392,089
PINE CREEK	5,608,184	332,215	5,275,969
PORTAGE LA PRAIRIE	14,614,929	523,036	14,091,893
PRAIRIE ROSE	12,747,187	1,153,109	11,594,078
PRAIRIE SPIRIT	13,003,947	893,985	12,109,962
RED RIVER VALLEY	14,507,890	869,876	13,638,014
RIVER EAST TRANSCONA	74,736,098	1,490,523	73,245,575
ROLLING RIVER	10,164,478	763,891	9,400,587
SEINE RIVER	21,866,968	2,579,094	19,287,874
SEVEN OAKS	47,993,283	5,363,834	42,629,449
SOUTHWEST HORIZON	10,933,589	758,456	10,175,133
ST. JAMES-ASSINIBOIA	52,296,561	3,480,523	48,816,038
SUNRISE	31,139,857	2,979,697	28,160,160
SWAN VALLEY	7,521,491	1,056,497	6,464,994
TURTLE MOUNTAIN	5,605,067		5,605,067
TURTLE RIVER	3,312,853	468,919	2,843,934
WESTERN	7,135,370		7,135,370
WINNIPEG	162,807,694	9,580,396	153,227,298
PROVINCE	877,655,919	61,418,314	816,237,592

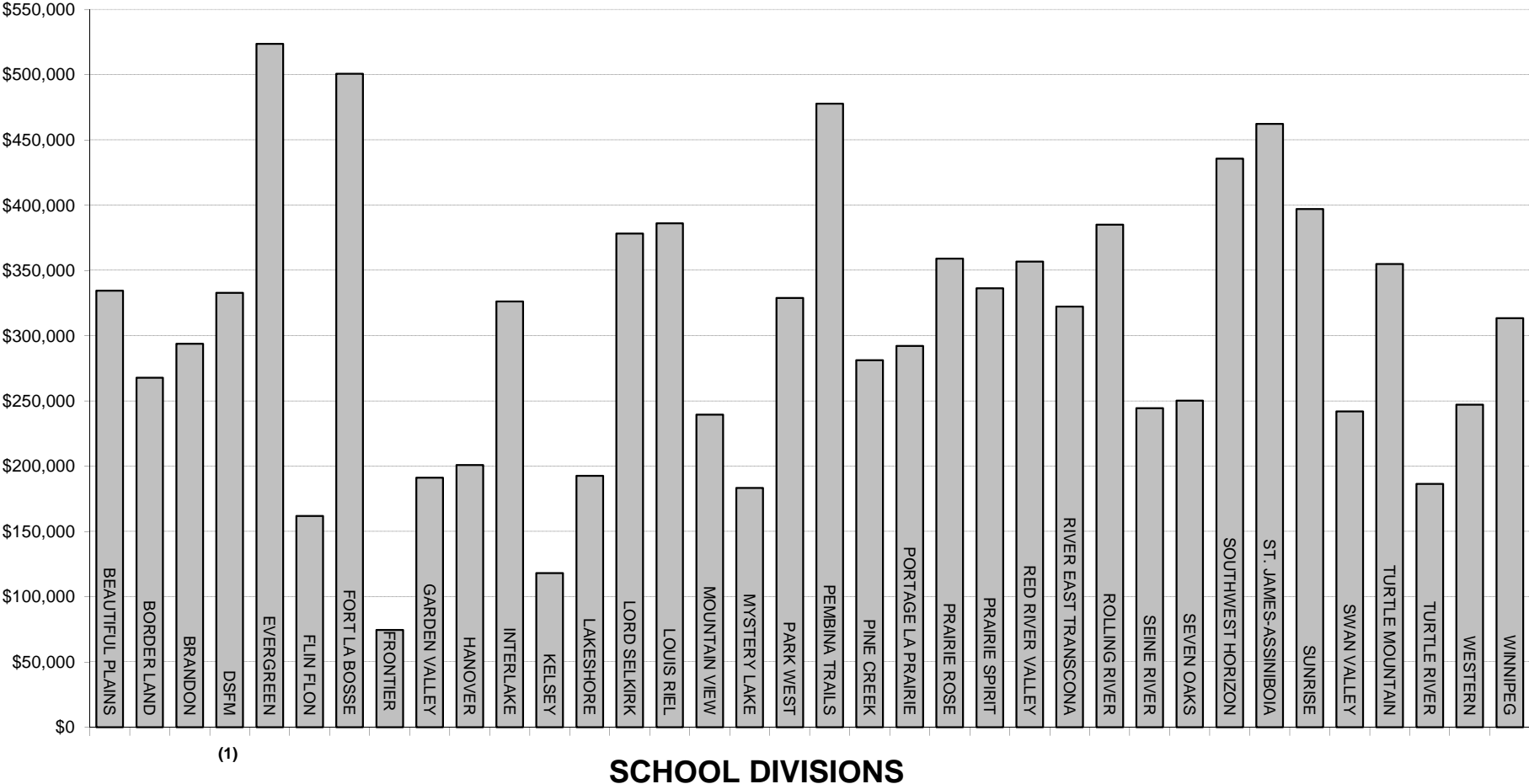
(1) The Tax Incentive Grant was offered to school divisions that maintained their prior year Special Levy amount adjusted for real growth in property assessment. The 2013 grant is unchanged from the amount provided in 2011. Amounts shown here are the portions by division before the allocation to the DSFM.

**LOCAL TAXATION AND ASSESSMENT PER RESIDENT PUPIL
FOR THE 2013 TAXATION YEAR**

DIVISION / DISTRICT	EDUCATION SUPPORT LEVY	SPECIAL LEVY	TOTAL	ASSESSMENT PER RESIDENT PUPIL ⁽¹⁾
BEAUTIFUL PLAINS	1,450,291	7,302,868	8,753,159	334,569
BORDER LAND	1,810,251	10,844,168	12,654,419	267,863
BRANDON	8,662,585	38,029,913	46,692,498	293,805
DSFM				332,918
EVERGREEN	1,230,422	9,066,247	10,296,669	523,644
FLIN FLON	390,167	3,758,439	4,148,606	161,888
FORT LA BOSSE	3,908,723	7,576,451	11,485,174	500,788
FRONTIER	740,616	3,118,313	3,858,929	74,484
GARDEN VALLEY	2,550,569	15,788,695	18,339,264	191,134
HANOVER	3,576,147	25,625,666	29,201,813	200,957
INTERLAKE	2,467,740	14,283,729	16,751,469	326,239
KELSEY	681,566	4,190,749	4,872,315	118,193
LAKESHORE	308,289	4,138,643	4,446,932	192,554
LORD SELKIRK	2,367,627	23,367,442	25,735,069	378,335
LOUIS RIEL	11,567,405	78,917,639	90,485,044	386,163
MOUNTAIN VIEW	1,370,938	13,225,136	14,596,074	239,481
MYSTERY LAKE	1,342,574	7,813,726	9,156,300	183,297
PARK WEST	1,865,211	8,096,284	9,961,495	328,838
PEMBINA TRAILS	12,018,187	77,392,089	89,410,276	477,729
PINE CREEK	949,419	5,275,969	6,225,388	281,298
PORTAGE LA PRAIRIE	3,410,264	14,091,893	17,502,157	292,151
PRAIRIE ROSE	1,380,024	11,594,078	12,974,102	359,016
PRAIRIE SPIRIT	1,686,959	12,109,962	13,796,921	336,280
RED RIVER VALLEY	2,222,321	13,638,014	15,860,335	356,869
RIVER EAST TRANSCONA	8,938,560	73,245,575	82,184,135	322,250
ROLLING RIVER	1,845,466	9,400,587	11,246,053	385,158
SEINE RIVER	1,722,731	19,287,874	21,010,605	244,382
SEVEN OAKS	3,468,770	42,629,449	46,098,219	250,226
SOUTHWEST HORIZON	2,632,060	10,175,133	12,807,193	435,619
ST. JAMES-ASSINIBOIA	14,682,518	48,816,038	63,498,556	462,268
SUNRISE	3,567,684	28,160,160	31,727,844	396,963
SWAN VALLEY	785,181	6,464,994	7,250,175	241,928
TURTLE MOUNTAIN	606,029	5,605,067	6,211,096	354,995
TURTLE RIVER	157,573	2,843,934	3,001,507	186,381
WESTERN	975,495	7,135,370	8,110,865	247,105
WINNIPEG	43,597,759	153,227,298	196,825,057	313,494
PROVINCE	150,938,121	816,237,592	967,175,713	322,846

(1) Assessment per resident pupil is based on total portioned assessment adjusted for allocations to the DSFM and corresponds to data provided in the calculation of support to school divisions. Assessment per resident pupil for Flin Flon, Frontier and Mystery Lake reflects non-assessed mining properties. DSFM assessment per resident pupil is derived on a pro rata basis according to enrolment within DSFM boundaries.

2013 ASSESSMENT PER RESIDENT PUPIL



(1)

(1) DSFM assessment per resident pupil is derived on a pro rata basis according to enrolment within DSFM boundaries.

APPENDIX

DIVISION / DISTRICT	EDUCATION					
	FUNDING OF SCHOOLS PROGRAM					
	BASE SUPPORT					
	INSTRUCTIONAL SUPPORT ⁽¹⁾	ADDITIONAL INSTRUCTIONAL SUPPORT FOR SMALL SCHOOLS	SPARSITY ⁽²⁾	CURRICULAR MATERIALS	INFORMATION TECHNOLOGY	LIBRARY SERVICES
BEAUTIFUL PLAINS	2,883,756	126,597	161,802	89,790	89,790	137,678
BORDER LAND	4,152,492		401,381	94,211	129,294	198,251
BRANDON	14,994,951		110,830	466,890	466,890	715,898
DSFM	9,322,248	83,956	760,077	290,262	290,262	445,068
EVERGREEN	2,913,624		245,493	90,720	90,720	139,104
FLIN FLON	1,843,368	19,015		57,396	57,396	88,007
FORT LA BOSSE	2,433,801		287,518	75,780	75,780	116,196
FRONTIER	4,642,336		1,030,463	144,546	144,546	221,637
GARDEN VALLEY	8,032,121	30,499	185,835	250,092	250,092	383,474
HANOVER	14,218,177		260,545	442,704	442,704	678,813
INTERLAKE	5,312,354	113,116	451,227	127,214	165,408	253,626
KELSEY	3,074,529		34,034	95,730	95,730	146,786
LAKESHORE	2,072,681		387,251	64,536	64,536	98,955
LORD SELKIRK	8,014,778		355,877	249,552	249,552	382,646
LOUIS RIEL	26,119,136			813,258	813,258	1,246,996
MOUNTAIN VIEW	5,700,837		588,203	177,504	177,504	272,173
MYSTERY LAKE	5,172,065			161,040	161,040	246,928
PARK WEST	2,897,823	28,321	517,135	90,228	90,228	138,350
PEMBINA TRAILS	23,271,801			724,722	724,602	1,111,056
PINE CREEK	2,069,213	66,736	297,439	64,428	64,428	98,790
PORTAGE LA PRAIRIE	5,885,058		184,607	190,957	183,240	280,968
PRAIRIE ROSE	3,926,648		595,955	122,262	122,262	187,468
PRAIRIE SPIRIT	3,830,876	29,070	826,125	119,280	119,280	182,896
RED RIVER VALLEY	3,903,331	47,144	572,027	121,536	121,536	186,355
RIVER EAST TRANSCONA	29,993,755			910,971	933,900	1,431,980
ROLLING RIVER	2,987,621	82,198	417,330	93,024	93,024	142,637
SEINE RIVER	7,157,263		464,163	222,852	222,852	341,706
SEVEN OAKS	19,791,639			616,242	616,242	944,904
SOUTHWEST HORIZON	3,053,910		520,301	95,088	95,088	145,802
ST. JAMES-ASSINIBOIA	15,249,122			474,804	474,804	728,033
SUNRISE	8,448,698	105,325	500,269	263,088	263,088	403,402
SWAN VALLEY	2,686,623		301,790	83,652	83,652	128,266
TURTLE MOUNTAIN	1,879,789	53,129	241,172	58,575	58,530	89,746
TURTLE RIVER	1,374,915	25,518	302,286	42,810	42,810	65,642
WESTERN	3,080,695		20,645	95,922	95,922	147,080
WINNIPEG	57,426,679			1,764,289	1,788,090	2,741,738
PROVINCE	319,818,713	810,624	11,021,780	9,845,955	9,958,080	15,269,055
WHITESHELL	204,476	45,525		10,020	10,020	15,364
WPG. TECHNICAL COLLEGE						

(1) Based on a grant per eligible pupil at September 30, 2012

(2) Provided in recognition of the higher costs associated with sparsely populated rural and northern divisions.

EDUCATION FUNDING OF SCHOOLS PROGRAM (CONT'D)						
BASE SUPPORT						
DIVISION / DISTRICT	STUDENT SERVICES ⁽¹⁾	COUNSELLING AND GUIDANCE	PROFESSIONAL DEVELOPMENT	PHYSICAL EDUCATION	OCCUPANCY	TOTAL BASE SUPPORT
BEAUTIFUL PLAINS	475,075	122,713	68,839	29,000	849,870	5,034,910
BORDER LAND	698,439	176,702	99,125	46,875	1,225,215	7,221,985
BRANDON	2,548,773	638,083	357,949	187,125	3,052,350	23,539,739
DSFM	1,537,444	396,691	188,670	81,500	2,595,780	15,991,958
EVERGREEN	490,561	123,984	58,968	33,125	863,550	5,049,849
FLIN FLON	324,607	78,441	48,787	29,250	558,315	3,104,582
FORT LA BOSSE	392,259	103,566	58,098	28,500	860,130	4,431,628
FRONTIER	1,290,180	197,546	93,955	32,250	4,129,650	11,927,109
GARDEN VALLEY	1,325,235	341,792	191,737	83,625	1,434,690	12,509,192
HANOVER	2,405,264	605,029	287,758	152,125	2,600,910	22,094,029
INTERLAKE	881,987	226,058	107,515	70,500	1,557,810	9,266,815
KELSEY	551,466	130,831	81,371	30,750	956,745	5,197,972
LAKESHORE	382,604	88,199	49,478	24,375	810,540	4,043,155
LORD SELKIRK	1,357,620	341,054	162,209	104,000	2,046,015	13,263,303
LOUIS RIEL	4,617,967	1,111,453	528,618	332,750	6,472,350	42,055,786
MOUNTAIN VIEW	995,599	242,589	136,086	68,000	2,322,180	10,680,675
MYSTERY LAKE	995,657	220,088	136,884	52,376	1,314,136	8,460,214
PARK WEST	479,682	123,312	69,175	33,663	1,298,745	5,766,662
PEMBINA TRAILS	3,892,808	990,289	470,991	296,875	5,000,895	36,484,039
PINE CREEK	353,526	88,052	49,395	23,000	792,585	3,967,592
PORTAGE LA PRAIRIE	1,065,888	250,428	119,106	60,500	1,798,065	10,018,817
PRAIRIE ROSE	654,165	167,091	79,470	39,000	1,405,620	7,299,941
PRAIRIE SPIRIT	642,810	163,016	91,448	43,250	1,757,880	7,805,931
RED RIVER VALLEY	645,719	166,099	78,998	41,625	1,220,085	7,104,455
RIVER EAST TRANSCONA	5,124,578	1,276,330	607,035	377,525	7,091,370	47,747,444
ROLLING RIVER	522,603	127,133	71,318	33,750	1,175,625	5,746,263
SEINE RIVER	1,222,580	304,564	144,854	70,375	1,727,100	11,878,309
SEVEN OAKS	3,512,336	842,197	400,557	265,000	3,428,550	30,417,667
SOUTHWEST HORIZON	497,336	129,954	72,901	31,913	1,040,535	5,682,828
ST. JAMES-ASSINIBOIA	2,675,983	648,899	308,623	205,500	4,230,540	24,996,308
SUNRISE	1,409,277	359,554	201,701	93,125	2,181,105	14,228,632
SWAN VALLEY	482,036	114,324	71,104	31,875	1,052,505	5,035,827
TURTLE MOUNTAIN	308,086	79,991	44,873	23,625	592,523	3,430,039
TURTLE RIVER	339,628	58,507	32,821	12,500	628,425	2,925,862
WESTERN	510,709	131,093	73,540	36,375	589,950	4,781,931
WINNIPEG	16,537,580	2,443,723	1,162,259	748,625	14,594,850	99,207,833
PROVINCE	62,148,067	13,609,375	6,806,216	3,854,227	85,257,189	538,399,281
WHITESHELL	53,283	13,694	7,682	3,375	236,835	600,274
WPG. TECHNICAL COLLEGE						

(1) Support for Function 200 Student Support Services expenses less Counselling and Guidance and Categorical support for Special Needs.

EDUCATION					
FUNDING OF SCHOOLS PROGRAM (CONT'D)					
CATEGORICAL SUPPORT					
DIVISION / DISTRICT	TRANSPORTATION ⁽¹⁾	SPECIAL NEEDS ⁽²⁾	ENGLISH AS AN ADDITIONAL LANGUAGE	SENIOR YEARS TECHNOLOGY EDUCATION	ABORIGINAL ACADEMIC ACHIEVEMENT
BEAUTIFUL PLAINS	659,641	625,752	153,100	56,376	37,500
BORDER LAND	1,258,791	1,186,571	114,150	197,890	45,000
BRANDON	1,002,404	3,040,157	796,075	567,215	342,500
DSFM	3,101,121	1,644,991	237,525	26,235	294,500
EVERGREEN	898,704	1,020,581	6,800	79,145	87,500
FLIN FLON	101,100	455,184	750	31,295	78,500
FORT LA BOSSE	902,808	692,975	15,950	68,035	15,000
FRONTIER	1,377,742	1,792,203	2,250	134,585	723,200
GARDEN VALLEY	1,480,588	1,791,334	609,680	322,080	15,000
HANOVER	2,610,857	3,606,974	607,050	502,755	97,500
INTERLAKE	1,243,639	1,328,174	43,550	100,403	90,000
KELSEY	278,638	1,069,622	6,500	45,650	142,500
LAKESHORE	1,024,989	838,291	16,650	57,916	97,500
LORD SELKIRK	1,743,580	2,515,973	22,400	417,835	292,000
LOUIS RIEL	1,199,896	7,712,617	817,720	683,706	597,500
MOUNTAIN VIEW	1,564,673	1,317,118	14,650	245,933	215,000
MYSTERY LAKE	44,093	1,603,084	98,500	248,381	267,000
PARK WEST	1,286,448	641,626	34,250	70,070	71,000
PEMBINA TRAILS	850,375	6,907,069	1,072,150	337,151	270,000
PINE CREEK	702,044	578,141	49,000	58,245	42,500
PORTAGE LA PRAIRIE	813,878	1,686,661	112,925	173,800	228,500
PRAIRIE ROSE	1,299,135	820,442	92,250	121,358	82,500
PRAIRIE SPIRIT	1,418,260	833,114	131,075	84,756	37,500
RED RIVER VALLEY	1,386,893	1,150,435	82,225	79,035	90,000
RIVER EAST TRANSCONA	1,684,324	8,646,337	659,250	1,014,448	682,500
ROLLING RIVER	903,906	744,077	41,250	25,246	65,000
SEINE RIVER	1,839,884	2,400,284	166,650	136,896	232,500
SEVEN OAKS	1,122,417	6,363,100	951,700	449,708	352,900
SOUTHWEST HORIZON	1,140,591	562,924	51,350	31,955	22,500
ST. JAMES-ASSINIBOIA	619,940	4,437,331	345,225	638,385	356,200
SUNRISE	2,814,089	2,691,653	80,500	167,200	199,500
SWAN VALLEY	1,061,473	996,450	3,800	230,230	140,000
TURTLE MOUNTAIN	614,550	392,178	43,650	32,340	22,500
TURTLE RIVER	814,630	581,655	12,800	27,115	90,000
WESTERN	494,757	779,959	92,925	113,740	22,500
WINNIPEG	1,431,222	16,619,303	3,160,620	1,708,163	2,289,400
PROVINCE	42,792,080	90,074,340	10,746,895	9,285,276	8,735,200
WHITESHELL	1,190	130,655		6,380	
WPG. TECHNICAL COLLEGE					

(1) Includes vehicle support for school buses.

(2) Includes support for coordinators, clinicians and level 2 and 3 pupils. Note: total special needs support is \$152,222,407 (Student Services, page 59 and Special Needs).

EDUCATION					
FUNDING OF SCHOOLS PROGRAM (CONT'D)					
CATEGORICAL SUPPORT					
DIVISION / DISTRICT	FRENCH LANGUAGE PROGRAMS	EARLY CHILDHOOD INITIATIVE	EARLY LITERACY INTERVENTION	OTHER CATEGORICAL ⁽¹⁾	TOTAL CATEGORICAL SUPPORT
BEAUTIFUL PLAINS	3,927	21,450	62,370	110,846	1,730,962
BORDER LAND	26,529	28,674	70,785	290,787	3,219,177
BRANDON	181,443	146,441	391,660	522,711	6,990,606
DSFM	1,422,903	91,731	246,015	614,479	7,679,500
EVERGREEN	5,751	18,190	52,965	74,865	2,244,501
FLIN FLON	22,969	13,940	40,590	677,831	1,422,159
FORT LA BOSSE	1,895	18,269	48,510	121,931	1,885,373
FRONTIER	420	42,288	171,835	2,764,708	7,009,231
GARDEN VALLEY	4,007	62,005	163,350	108,260	4,556,304
HANOVER	26,514	115,441	310,860	148,383	8,026,334
INTERLAKE	47,015	34,405	98,010	394,090	3,379,286
KELSEY	41,190	31,306	78,210	1,109,640	2,803,256
LAKESHORE	2,261	16,385	40,095	116,167	2,210,254
LORD SELKIRK	117,765	53,611	203,560	336,430	5,703,154
LOUIS RIEL	1,134,295	190,136	489,060	305,363	13,130,293
MOUNTAIN VIEW	69,819	39,804	171,900	196,838	3,835,735
MYSTERY LAKE	70,563	49,732	126,296	2,021,806	4,529,455
PARK WEST	6,284	19,890	57,915	249,342	2,436,825
PEMBINA TRAILS	633,768	153,348	422,730	186,270	10,832,861
PINE CREEK	2,561	13,108	37,620	188,993	1,672,212
PORTAGE LA PRAIRIE	72,543	48,718	113,355	201,287	3,451,667
PRAIRIE ROSE	40,081	30,794	88,605	264,550	2,839,715
PRAIRIE SPIRIT	27,578	25,238	70,785	404,623	3,032,929
RED RIVER VALLEY	78,960	29,918	78,210	163,404	3,139,080
RIVER EAST TRANSCONA	709,415	206,548	680,315	290,454	14,573,591
ROLLING RIVER	4,195	27,981	76,230	166,052	2,053,937
SEINE RIVER	309,320	52,473	140,085	607,609	5,885,701
SEVEN OAKS	369,710	136,647	356,895	397,943	10,501,020
SOUTHWEST HORIZON	1,030	24,990	72,765	190,180	2,098,285
ST. JAMES-ASSINIBOIA	334,310	103,138	402,620	534,920	7,772,069
SUNRISE	162,708	57,147	161,370	461,379	6,795,546
SWAN VALLEY	26,465	20,272	54,450	194,541	2,727,681
TURTLE MOUNTAIN	435	15,447	44,550	93,684	1,259,334
TURTLE RIVER	13,020	9,578	25,245	108,415	1,682,458
WESTERN	49,030	22,410	58,410	107,679	1,741,410
WINNIPEG	879,171	498,857	1,849,738	835,739	29,272,213
PROVINCE	6,899,850	2,470,310	7,557,964	15,562,199	194,124,114
WHITESHELL	1,023	6,322	5,940	53,717	205,227
WPG. TECHNICAL COLLEGE					

(1) All other categorical support not shown elsewhere (eg. Aboriginal and International Languages, Northern Allowance, etc.).

DIVISION / DISTRICT	EDUCATION FUNDING OF SCHOOLS PROGRAM (CONT'D)				
	EQUALIZATION SUPPORT ⁽¹⁾	ADDITIONAL EQUALIZATION SUPPORT ⁽²⁾	FORMULA GUARANTEE ⁽³⁾	OTHER PROGRAM SUPPORT ⁽⁴⁾	TOTAL FUNDING OF SCHOOLS PROGRAM ⁽⁵⁾
BEAUTIFUL PLAINS	1,588,572			90,140	8,444,584
BORDER LAND	4,506,896	1,575		189,536	15,139,169
BRANDON	11,482,622			299,365	42,312,332
DSFM	7,989,434			228,020	31,888,912
EVERGREEN			884,189	84,080	8,262,619
FLIN FLON	2,939,727	208,582	21,200	54,600	7,750,850
FORT LA BOSSE			1,015,345	116,945	7,449,291
FRONTIER	12,808,221	4,758,592		376,656	36,879,809
GARDEN VALLEY	7,714,542			107,940	24,887,978
HANOVER	13,257,840			245,300	43,623,503
INTERLAKE	3,608,968		721,446	159,060	17,135,575
KELSEY	4,133,936	970,692		94,725	13,200,581
LAKESHORE	2,841,343	419,953		134,189	9,648,894
LORD SELKIRK	3,595,590		1,209,004	257,480	24,028,531
LOUIS RIEL	9,584,015		6,248,245	587,359	71,605,698
MOUNTAIN VIEW	6,155,970	719,357		276,962	21,668,699
MYSTERY LAKE	8,220,904	3,841,201	1,535,491	127,120	26,714,385
PARK WEST	1,886,820		520,896	162,807	10,774,010
PEMBINA TRAILS	147,231		6,149,358	414,040	54,027,529
PINE CREEK	1,821,870		54	92,500	7,554,228
PORTAGE LA PRAIRIE	4,196,542			188,552	17,855,578
PRAIRIE ROSE	2,158,869			170,300	12,468,825
PRAIRIE SPIRIT	2,460,165		661,328	192,740	14,153,093
RED RIVER VALLEY	2,050,515			178,265	12,472,315
RIVER EAST TRANSCONA	18,122,003	3,036,165	5,338,754	712,048	89,530,005
ROLLING RIVER	1,245,660		1,001,795	136,060	10,183,715
SEINE RIVER	6,679,922			148,400	24,592,332
SEVEN OAKS	18,869,162	4,111,702		341,695	64,241,246
SOUTHWEST HORIZON	598,151		671,331	111,820	9,162,415
ST. JAMES-ASSINIBOIA	1,095,942		4,526,114	494,755	38,885,188
SUNRISE	3,486,417		932,494	217,352	25,660,441
SWAN VALLEY	3,262,163	557,431	35,751	192,500	11,811,353
TURTLE MOUNTAIN	956,310		330,874	61,040	6,037,597
TURTLE RIVER	1,901,766	434,059	103,798	68,208	7,116,151
WESTERN	2,634,284			47,346	9,204,971
WINNIPEG	39,618,810	4,863,665	726,459	1,362,801	175,051,781
PROVINCE	213,621,182	23,922,974	32,633,926	8,722,706	1,011,424,183
WHITESHELL			125,640		931,141
WPG. TECHNICAL COLLEGE				32,980	32,980

(1) Equalization is provided to recognize the varying ability of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division.

(2) Additional Equalization is provided to specifically assist school divisions or districts that have both higher than average tax effort and lower than average assessment per pupil.

(3) Formula Guarantee is provided to ensure that every school division receives at least the same level of funding as provided in 2012/13.

(4) Includes School Buildings "D" Support, Technology Education Equipment and other minor capital support.

(5) Includes adjustment for days schools are closed (not shown).

ADMINISTRATION EXPENSES ⁽¹⁾ 2013/14 ACTUAL

DIVISION / DISTRICT	TOTAL DEFINED ADMINISTRATION EXPENSES					
	DIVISIONAL FUNCTION 500 (2)	CURRICULUM CONSULTING / DEVELOPMENT PROGRAM 605 (3)	TRANSPORTATION PROGRAM 710 (4)	OPERATIONS & MAINTENANCE PROGRAM 810 (5)	LESS: LIABILITY INSURANCE & ADMIN. PORTION OF SELF-FUNDED EXPENSES	TOTAL ADMIN. EXPENSES
BEAUTIFUL PLAINS	601,227		60,838	60,301	(16,281)	706,085
BORDER LAND	898,006		82,494	79,911	(30,360)	1,030,051
BRANDON	2,431,661		170,683	239,649	(50,794)	2,791,199
DSFM						
EVERGREEN	771,921		83,291	78,107	(25,106)	908,213
FLIN FLON	629,838			71,223	(15,567)	685,494
FORT LA BOSSE	698,538		51,497	69,259	(24,530)	794,764
FRONTIER						
GARDEN VALLEY	1,295,803		153,841	184,973	(32,673)	1,601,944
HANOVER	2,005,406		222,411	384,433	(59,948)	2,552,302
INTERLAKE	1,363,705		161,945	159,117	(34,968)	1,649,799
KELSEY	747,395	20,232	89,487	59,518	(17,333)	899,299
LAKESHORE	624,982		83,401	75,904	(23,271)	761,016
LORD SELKIRK	1,849,438		160,132	116,447	(36,632)	2,089,385
LOUIS RIEL	5,026,042		253,345	563,638	(147,609)	5,695,416
MOUNTAIN VIEW	1,199,383	14,992	199,482	144,357	(44,373)	1,513,841
MYSTERY LAKE	1,599,385			174,087	(6,649)	1,766,823
PARK WEST	1,024,960		79,819	47,189	(17,008)	1,134,960
PEMBINA TRAILS	4,463,566	321,421	172,859	987,438	(780,399)	5,164,885
PINE CREEK	550,456		55,575	56,445	(19,795)	642,681
PORTAGE LA PRAIRIE	1,087,814		86,937	97,982	(38,064)	1,234,669
PRAIRIE ROSE	1,004,800		94,338	91,360	(18,718)	1,171,780
PRAIRIE SPIRIT	847,153		88,435	72,515	(34,407)	973,696
RED RIVER VALLEY	967,767	6,829	89,012	57,509	(33,485)	1,087,632
RIVER EAST TRANSCONA	5,076,950	358,612	336,493	764,086	(487,349)	6,048,792
ROLLING RIVER	894,874	31,483	56,846	58,496	(28,493)	1,013,206
SEINE RIVER	1,411,835	30,013	175,816	109,327	(39,494)	1,687,497
SEVEN OAKS	3,249,964	76,638	259,223	513,154	(54,075)	4,044,904
SOUTHWEST HORIZON	827,273		82,804	73,056	(28,734)	954,399
ST. JAMES-ASSINIBOIA	3,260,459		118,574	419,227	(304,231)	3,494,029
SUNRISE	2,055,982		312,267	189,947	(26,555)	2,531,641
SWAN VALLEY	800,727		95,883	49,971	(23,576)	923,005
TURTLE MOUNTAIN	563,267		10,116	16,717	(18,790)	571,310
TURTLE RIVER	356,342		29,523	29,331	(11,431)	403,765
WESTERN	644,832		42,662	83,166	(13,622)	757,038
WINNIPEG	9,136,984	221,270	304,601	939,198	(179,280)	10,422,773
PROVINCE	59,968,735	1,081,490	4,264,630	7,117,038	(2,723,600)	69,708,293
WHITESHELL	283,193			948	(33,606)	250,535

(1) School divisions are required to limit the proportion of the budget spent on administration expenditures in defined categories to 4% (urban school divisions), 4.5% (rural school divisions) and 5.0% (northern school divisions). Frontier School Division, DSFM and the Winnipeg Technical College are exempt from these limits and are not reflected in the above totals. The defined administration categories exclude administration at the school level (Function 100 - Regular Instruction, Program 110) and special needs administration (Function 200 - Exceptional, Program 210). This appendix provides an analysis of the defined administration expenditures as a percentage of the adjusted operating expenditure base. Expenditures shown for Function 500 or Program 710 may differ from corresponding amounts shown elsewhere in this report owing to the inclusion of operating transfers for the purpose of calculating administration costs.

(2) For a definition of Divisional Administration, see expense definitions, page iii.

(3) Administration, supervision and coordination of Curriculum Consulting and Development (Function 600, Program 605).

(4) Administration of Pupil Transportation. For a definition of Transportation of Pupils, see expense definitions, page iii.

(5) Administration of Operations and Maintenance. For a definition of Operations and Maintenance, see expense definitions, page iii.

CALCULATION OF EXPENDITURE BASE AND ADMINISTRATION PERCENTAGE						
DIVISION / DISTRICT	TOTAL OPERATING EXPENSES (from page 3)	PLUS TRANSFERS TO CAPITAL	LESS ADULT LEARNING CENTRES FUNCTION 300 ⁽¹⁾	ADJUSTED EXPENDITURE BASE	TOTAL ADMIN. EXPENSES (from page 63)	TOTAL ADMIN. EXPENSES AS % OF EXPENDITURE BASE
BEAUTIFUL PLAINS	16,746,005	197,969		16,943,974	706,085	4.2
BORDER LAND	30,109,074	670,783	(492,630)	30,287,227	1,030,051	3.4
BRANDON	83,991,448	512,160		84,503,608	2,791,199	3.3
DSFM						N/A
EVERGREEN	19,020,704	1,000,709		20,021,413	908,213	4.5
FLIN FLON	13,042,887	190,945	(92,300)	13,141,532	685,494	5.2
FORT LA BOSSE	16,571,968	405,969		16,977,937	794,764	4.7
FRONTIER						N/A
GARDEN VALLEY	43,695,507	988,579		44,684,086	1,601,944	3.6
HANOVER	71,678,130	2,320,830		73,998,960	2,552,302	3.4
INTERLAKE	34,967,316	234,052		35,201,368	1,649,799	4.7
KELSEY	19,289,239	52,963	(594,324)	18,747,878	899,299	4.8
LAKESHORE	16,281,174	554,812	(283,944)	16,552,042	761,016	4.6
LORD SELKIRK	52,471,411	958,790	(342,519)	53,087,682	2,089,385	3.9
LOUIS RIEL	155,403,286	2,180,707		157,583,993	5,695,416	3.6
MOUNTAIN VIEW	37,605,259	601,069		38,206,328	1,513,841	4.0
MYSTERY LAKE	36,795,785	781,078		37,576,863	1,766,823	4.7
PARK WEST	27,118,351	42,416	(160,292)	27,000,475	1,134,960	4.2
PEMBINA TRAILS	142,793,051	1,508,744		144,301,795	5,164,885	3.6
PINE CREEK	13,487,922	399,075		13,886,997	642,681	4.6
PORTAGE LA PRAIRIE	33,753,036	292,368		34,045,404	1,234,669	3.6
PRAIRIE ROSE	26,258,725	291,959	(258,719)	26,291,965	1,171,780	4.5
PRAIRIE SPIRIT	26,286,278	1,148,456		27,434,734	973,696	3.5
RED RIVER VALLEY	25,636,631	832,173		26,468,804	1,087,632	4.1
RIVER EAST TRANSCONA	171,907,549	4,570,177	(980,623)	175,497,103	6,048,792	3.4
ROLLING RIVER	21,631,340	1,250,104	(115,224)	22,766,220	1,013,206	4.5
SEINE RIVER	43,023,615	637,107	(293,136)	43,367,586	1,687,497	3.9
SEVEN OAKS	116,292,071	4,440,721	(820,718)	119,912,074	4,044,904	3.4
SOUTHWEST HORIZON	20,394,689	667,115		21,061,804	954,399	4.5
ST. JAMES-ASSINIBOIA	95,618,172	1,736,718		97,354,890	3,494,029	3.6
SUNRISE	59,361,579	1,350,873	(943,773)	59,768,679	2,531,641	4.2
SWAN VALLEY	20,148,323	736,173		20,884,496	923,005	4.4
TURTLE MOUNTAIN	12,360,152	422,257	(208,707)	12,573,702	571,310	4.5
TURTLE RIVER	10,470,890	498,786		10,969,676	403,765	3.7
WESTERN	17,131,425	513,335	(361,890)	17,282,870	757,038	4.4
WINNIPEG	358,343,492	2,233,550	(750,992)	359,826,050	10,422,773	2.9
PROVINCE	1,889,686,484	35,223,522	(6,699,791)	1,918,210,215	69,708,293	3.6
WHITESHELL	3,189,342	50,471		3,239,813	250,535	7.7

(1) For a definition of Adult Learning Centres, see expense definitions, page iii. Expenses shown here may differ from those shown for Adult Learning Centres on page 15 owing to the inclusion of operating transfers for the purpose of calculating administration costs.

FULL TIME EQUIVALENT (FTE) PERSONNEL EMPLOYED ⁽¹⁾

2013/14 ACTUAL

DIVISION/DISTRICT	EXECUTIVE, MANAGERIAL AND SUPERVISORY	INSTRUCTIONAL		TECHNICAL, SPECIALIZED AND SERVICE	SECRETARIAL CLERICAL AND OTHER	CLINICIAN ⁽²⁾	IT ⁽³⁾	TOTAL FTE
		TEACHING	OTHER					
BEAUTIFUL PLAINS	10.2	105.5	50.3	39.6	9.0	1.2	2.3	218.0
BORDER LAND	19.6	175.9	102.1	67.3	20.9	5.5	4.6	395.8
BRANDON	44.8	607.9	281.7	121.3	46.9	20.0	7.0	1,129.5
DSFM	50.7	365.8	264.4	59.0	53.3	7.5	5.9	806.5
EVERGREEN	13.8	104.3	58.9	36.0	13.5	2.3	2.0	230.7
FLIN FLON	10.2	71.0	36.0	19.8	9.5	1.8	2.0	150.3
FORT LA BOSSE	11.0	91.1	59.7	50.5	12.2	2.5	3.0	230.0
FRONTIER	71.0	473.5	439.1	288.2	63.3	10.8	10.0	1,355.8
GARDEN VALLEY	21.8	275.0	140.0	101.8	18.5	10.4	7.0	574.4
HANOVER	43.6	461.8	199.0	200.8	63.9	13.3	10.3	992.7
INTERLAKE	23.3	209.4	100.0	77.5	24.2	6.8	7.0	448.1
KELSEY	10.7	110.7	58.4	36.5	17.8	2.0	2.0	238.1
LAKESHORE	10.9	92.2	75.5	35.7	10.2	4.0	2.0	230.5
LORD SELKIRK	29.0	307.9	190.8	122.5	30.5	10.0	9.0	699.8
LOUIS RIEL	81.0	919.8	496.1	169.0	117.2	34.7	16.0	1,833.7
MOUNTAIN VIEW	26.5	216.4	142.8	114.9	25.9	6.1	6.0	538.6
MYSTERY LAKE	19.6	226.4	96.5	41.1	24.9	10.9	6.0	425.3
PARK WEST	16.0	172.2	102.7	51.5	17.6	4.2	3.2	367.4
PEMBINA TRAILS	72.5	813.6	451.1	159.1	99.4	29.1	19.5	1,644.3
PINE CREEK	10.4	76.3	41.7	39.3	9.1	2.0	3.0	181.7
PORTAGE LA PRAIRIE	21.7	227.5	131.2	78.3	20.1	4.5	6.1	489.6
PRAIRIE ROSE	15.3	154.7	96.8	63.9	19.2	3.2	5.0	358.1
PRAIRIE SPIRIT	19.6	142.4	90.4	99.7	19.1	4.9	5.0	381.1
RED RIVER VALLEY	15.8	145.5	71.4	79.5	18.9	4.3	3.0	338.4
RIVER EAST TRANSCONA	93.5	1,077.5	442.3	289.7	122.6	29.6	17.0	2,072.1
ROLLING RIVER	14.1	121.6	77.5	62.4	14.8	2.5	2.4	295.4
SEINE RIVER	28.0	251.8	134.5	118.9	28.3	9.0	4.0	574.4
SEVEN OAKS	67.2	690.5	307.1	132.7	70.1	28.5	8.0	1,304.1
SOUTHWEST HORIZON	11.5	116.5	67.2	58.6	13.3	2.8	4.0	273.9
ST. JAMES-ASSINIBOIA	56.1	528.2	318.7	96.9	87.7	23.8	13.0	1,124.4
SUNRISE	24.5	334.5	123.0	142.8	39.7	10.7	6.5	681.6
SWAN VALLEY	11.3	111.6	69.3	60.7	19.3	2.8	3.0	278.1
TURTLE MOUNTAIN	6.7	73.7	42.5	33.0	6.8	3.0	1.0	166.8
TURTLE RIVER	5.8	59.2	44.0	33.0	7.3	1.4	2.0	152.8
WESTERN	10.0	111.1	72.2	35.6	11.0	2.2	3.0	245.0
WINNIPEG	138.0	2,074.0	1,101.0	557.0	273.9	85.5	39.5	4,268.9
PROVINCE	1,135.2	12,097.0	6,576.0	3,773.9	1,459.5	403.6	250.3	25,695.5
WHITESHELL	2.3	19.0	8.5	4.0	3.3	0.3		37.4
W.T.C.	12.8	34.0	10.0	18.0	8.0		3.0	85.8

(1) Excludes personnel in Function 300 (Adult Learning Centres) and Function 400 (Community Education and Services) who do not provide educational services to K-12 pupils.

(2) Includes clinicians contracted/outsourced/private or employed by other divisions on a full time equivalent basis.

(3) Information Technology personnel.

**DIRECT SUPPORT TO PUPILS
2012/13 AND 2013/14 ACTUAL**

DIVISION / DISTRICT	DIRECT SUPPORT TO PUPILS FUNCTIONS 100 + 200 + 600 ⁽¹⁾				DIRECT SUPPORT TO PUPILS PER PUPIL	
	2012/13	% of K-12 Expense ⁽²⁾	2013/14	% of K-12 Expense ⁽²⁾	2012/13	2013/14
BEAUTIFUL PLAINS	11,941,766	76.4	12,778,822	76.8	7,953	8,617
BORDER LAND	22,183,902	76.7	22,341,480	76.5	9,701	10,210
BRANDON	67,730,272	84.5	70,652,108	84.5	8,630	8,831
DSFM	50,344,037	73.0	52,593,647	73.2	9,883	10,112
EVERGREEN	13,696,835	74.0	14,010,874	74.1	8,871	9,394
FLIN FLON	9,521,668	75.1	9,641,434	74.6	9,594	10,022
FORT LA BOSSE	11,604,810	73.7	11,856,339	73.7	8,958	9,213
FRONTIER	71,740,844	66.1	75,510,603	66.1	12,421	12,449
GARDEN VALLEY	31,307,733	80.5	34,885,851	80.7	7,473	8,320
HANOVER	54,074,839	80.1	55,984,320	79.4	7,317	7,587
INTERLAKE	24,921,664	76.9	26,201,614	76.2	9,034	9,694
KELSEY	14,179,655	79.1	14,562,510	78.2	8,887	9,286
LAKESHORE	11,566,988	74.6	11,734,321	74.9	9,757	10,147
LORD SELKIRK	39,912,158	79.4	40,714,952	79.0	9,405	9,873
LOUIS RIEL	121,081,225	81.4	124,715,472	81.5	8,834	9,021
MOUNTAIN VIEW	27,855,633	75.0	27,763,701	74.0	8,964	8,910
MYSTERY LAKE	29,249,757	80.3	30,221,397	82.2	10,679	10,888
PARK WEST	18,618,866	73.8	19,774,650	73.9	9,382	9,845
PEMBINA TRAILS	111,726,215	81.5	112,764,169	80.7	9,179	9,241
PINE CREEK	9,885,014	74.3	9,950,939	74.0	9,171	9,392
PORTAGE LA PRAIRIE	26,140,492	80.2	27,136,897	80.6	8,218	8,530
PRAIRIE ROSE	18,420,414	75.5	19,180,788	74.5	8,931	9,486
PRAIRIE SPIRIT	18,261,571	72.4	18,893,843	72.3	9,023	9,448
RED RIVER VALLEY	17,802,217	73.6	18,548,380	73.6	8,731	9,415
RIVER EAST TRANSCONA	132,938,655	81.2	135,484,535	80.2	8,422	8,705
ROLLING RIVER	15,299,200	74.9	16,020,146	75.4	9,275	9,843
SEINE RIVER	30,519,629	77.9	32,411,279	77.4	8,185	8,282
SEVEN OAKS	88,626,658	82.0	93,124,725	82.6	8,562	8,910
SOUTHWEST HORIZON	14,213,646	73.0	14,536,281	72.0	8,962	9,345
ST. JAMES-ASSINIBOIA	75,352,231	82.0	77,426,586	82.3	9,377	9,747
SUNRISE	42,809,656	75.6	43,276,312	75.5	9,569	9,820
SWAN VALLEY	14,832,415	76.0	15,001,523	75.2	10,382	10,337
TURTLE MOUNTAIN	8,740,617	76.7	9,188,565	75.9	8,960	9,388
TURTLE RIVER	7,194,402	73.8	7,614,656	74.1	10,055	10,855
WESTERN	12,702,784	80.0	13,090,175	79.4	7,890	8,093
WINNIPEG	275,381,174	81.4	282,582,450	81.5	9,141	9,467
PROVINCE	1,552,379,642	78.8	1,602,176,344	78.6	9,012	9,314

(1) Total of Regular Instruction, Student Support Services and Instructional and Other Support Services. See pages 15 and 16 for details.

(2) Expenses net of transfers (page 3).

**STATISTICAL SUMMARY
2012/13 AND 2013/14 ACTUAL**

DIVISION / DISTRICT	OPERATING COST PER PUPIL ⁽¹⁾		PUPIL / EDUCATOR RATIO		ASSESSMENT PER RESIDENT PUPIL		SPECIAL LEVY MILL RATE	
	2012/13	2013/14	2012/13	2013/14 ⁽²⁾	2012	2013 ⁽³⁾	2012	2013 ⁽⁴⁾
	BEAUTIFUL PLAINS	10,408	11,219	13.9	13.2	340,743	334,569	14.6
BORDER LAND	12,656	13,349	11.8	11.4	260,717	267,863	17.8	18.1
BRANDON	10,212	10,452	12.8	12.4	297,596	293,805	15.4	16.6
DSFM	13,532	13,823	12.7	12.8	327,836	332,918		
EVERGREEN	11,994	12,681	13.8	13.0	507,300	523,644	10.7	11.5
FLIN FLON	12,769	13,436	13.0	12.3	156,527	161,888	17.8	18.4
FORT LA BOSSE	12,158	12,505	12.9	13.0	466,048	500,788	12.2	11.8
FRONTIER	18,779	18,845	11.3	11.8	72,484	74,484	16.5	16.5
GARDEN VALLEY	9,287	10,311	15.2	14.4	188,101	191,134	19.1	19.8
HANOVER	9,137	9,552	15.3	14.9	196,027	200,957	16.4	16.8
INTERLAKE	11,748	12,721	12.6	11.9	307,690	326,239	14.4	15.0
KELSEY	11,233	11,874	13.6	13.2	117,664	118,193	21.6	22.4
LAKESHORE	13,084	13,556	12.0	11.6	186,803	192,554	19.7	20.0
LORD SELKIRK	11,838	12,492	12.8	12.5	367,776	378,335	13.6	14.5
LOUIS RIEL	10,847	11,063	14.3	14.1	378,173	386,163	12.8	13.3
MOUNTAIN VIEW	11,959	12,036	13.3	13.2	234,526	239,481	19.0	19.1
MYSTERY LAKE	13,301	13,245	11.3	11.5	164,673	183,297	18.3	18.6
PARK WEST	12,707	13,321	11.8	10.9	317,147	328,838	14.8	15.2
PEMBINA TRAILS	11,259	11,451	14.1	14.1	467,686	477,729	12.9	13.2
PINE CREEK	12,344	12,685	12.5	12.6	273,276	281,298	16.9	17.1
PORTAGE LA PRAIRIE	10,246	10,580	13.3	13.0	284,341	292,151	15.5	15.7
PRAIRIE ROSE	11,828	12,729	12.4	12.2	353,238	359,016	13.7	14.5
PRAIRIE SPIRIT	12,457	13,076	13.2	12.6	327,209	336,280	15.2	15.9
RED RIVER VALLEY	11,864	12,786	12.7	12.5	345,374	356,869	16.3	16.8
RIVER EAST TRANSCONA	10,372	10,855	14.0	13.6	317,084	322,250	14.2	14.6
ROLLING RIVER	12,375	13,054	12.6	12.3	368,678	385,158	14.9	15.2
SEINE RIVER	10,506	10,705	14.3	14.3	241,693	244,382	14.8	15.5
SEVEN OAKS	10,441	10,789	14.1	14.0	253,452	250,226	16.2	17.0
SOUTHWEST HORIZON	12,274	12,977	13.0	12.4	411,560	435,619	14.6	15.0
ST. JAMES-ASSINIBOIA	11,432	11,841	13.8	14.0	460,518	462,268	12.6	13.4
SUNRISE	12,662	13,013	12.6	12.5	380,895	396,963	14.8	14.9
SWAN VALLEY	13,661	13,740	11.8	12.1	232,150	241,928	18.7	18.7
TURTLE MOUNTAIN	11,677	12,376	13.0	12.5	348,361	354,995	15.8	16.4
TURTLE RIVER	13,618	14,646	11.5	11.1	182,473	186,381	19.3	19.3
WESTERN	9,857	10,189	14.6	13.7	237,925	247,105	18.0	18.4
WINNIPEG	11,234	11,622	13.7	13.6	312,832	313,494	15.6	16.7
PROVINCE	11,437	11,845	13.5	13.3	317,649	322,846	14.7	15.3
WHITESHELL	18,923	17,996	8.3	8.6				
WPG. TECHNICAL COLLEGE	13,222	13,607	15.4	18.1				

(1) From page 4 (for more information, see page 4).
(2) From page 9 (for more information, see page 9).
(3) From page 56 (for more information, see page 56).
(4) From page 54 (for more information, see page 54).