BRANDON SCHOOL DIVISION

"Accepting the Challenge"

BRANDON SCHOOL DIVISION

October 21, 2009

NOTICE IS HEREBY GIVEN OF THE REGULAR MEETING
OF THE BOARD OF TRUSTEES

TO BE HELD MONDAY, OCTOBER 26, 2009 AT 7:00 P.M.

J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE

1031 - 6TH STREET, BRANDON, MANITOBA

Secretary-Treasurer

AGENDA

1.00 AGENDA/MINUTES:

1.01 Reference to Statement of Board Operations

1.02 Approval of Agenda

1.03 Adoption of Minutes of Previous Meetings

a) Regular Board Meeting, October 13, 2009.
Adopt.

2.0 GOVERNANCE MATTERS:

2.01 Presentations For Information

2.02 Reports of Committees

a)	Division/Chamber Ad-Hoc Committee Meeting	(Salmon)	R. Coey
b)	Facilities/Transportation Committee Meeting	(Yellow)	D. Karnes
c)	Finance Committee Meeting	(Buff)	B. Mayes
d)	Personnel Committee Meeting	(Pink)	L. Ross

e) Other

- Parent Conference – October 17, 2009
- MSBA Fall Region 1 Meeting – October 19, 2009

2.03 Delegations and Petitions

Ms. Kerry Gibbs, representing parents of the 2009/2010 Kindergarten Class at Meadows School, regarding the construction that will be occurring in their children's classroom and expressing concerns about safety, space, and quality of education during construction.

2.04 Communications for Action

a) Manitoba School Boards Association, Call for Workshop Proposals, undated, noting the 2010 Convention of the Manitoba School Boards Association is inviting school divisions to share with delegates some of their success stories, some of the initiatives they have undertaken, to make sure that every child's future counts. Those interested in presenting a session in 2010 should complete the form and return to MSBA no later than November 2, 2009. (Appendix "A").

Refer Business Arising.

b) BDO Dunwoody LLP, Chartered Accountants, October 6, 2009; advising that they have audited the balance sheets for the operating, capital and trust funds of Brandon School Division as at June 30, 2009 and the statements of revenue, expenditures and surplus accounts for the operating fund, capital investment account and capital financing for the capital fund, and the statements of continuity for the trust fund, for the year then ended; that these financial statements are the responsibility of the School Division's Board of Trustees; that their responsibility is to express an opinion on these financial statements based on their audit; that they conducted their audit in accordance with Canadian generally accepted auditing standards requiring that they plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement; that an audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation; that, in their opinion, these financial statements present fairly, in all material respects, the financial position of the School Division as at June 30, 2009 and the results of its operations for the year then ended in accordance with the basis of accounting required by Financial Reporting and Accounting in Manitoba Education applied on a basis consistent with that of the previous year; that their audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole; that the current year's supplementary information in the other statements and reports is presented for purposes of additional analysis subjected to the auditing procedures applied in the audit of the basic financial statements and in their opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole;

and further, they have audited the EIS Enrolment File Verification Report prepared in accordance with Part 1, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2008/2009 School Year of the Brandon School Division as at September 30, 2008 and this enrolment information is the responsibility of the Division's management and their responsibility is to express an opinion on this enrolment information based on their audit; that they conducted their audit in compliance with Canadian general auditing standards requiring they plan and perform an audit to obtain reasonable assurance whether the enrolment information is free of material misstatement; that an audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the enrollment information; that in their opinion, this report presents fairly, in all material respects, the enrolment of the Brandon School Division as at September 30, 2008 in accordance with the Public

Schools Enrolment and Categorical Grants Reporting for the 2008/2009 School Year referred to above. (Appendix "B").

Refer Motions.

c) Carolyn Duhamel, Executive Director, Manitoba School Boards Association, October 14, 2009, noting the Resolutions and Policy Committee is now seeking proposed 2010 convention resolutions. Resolutions, along with supporting rationale, are to be submitted no later than Friday, December 11, 2009. Timelines and categories are included for information. (Appendix "C").

Refer MAST Resolutions Committee.

2.05 BUSINESS ARISING

- From Previous Delegations

a) Mr. D. Hardy, President, Brandon Teachers' Association regarding class sizes.

- From Board Agenda

a) Correspondence from Manitoba School Boards Association, Call for Workshop Proposals, from Communications for Action 2.04a), inviting school divisions to share with delegates some of their success stories, some of the initiatives they have undertaken, to make sure that every child's future counts.

- MAST issues (last meeting of the month)

- From Report of Senior Administration

a) School Reports – George Fitton and Linden Lanes School.

b) Learning Support Services Report – NIL.

c) Items from Senior Administration Report
- Scholarship Agreement – Wheat City Lions Club – Refer Motions.
- Auditor's Report and Financial Statements – Refer Business Arising.
- Trustee Inquiries:
  - Review of School and Teacher Initiated Courses – Trustee Jolly
  - Kindergarten Start Dates – Trustee Mayes.

2.06 Motions

174/2009 That the Agreement for establishment of the scholarship to be known as 'The Brandon Wheat City Lions "Lion Ross Metcalfe" Memorial Scholarship' for a student desiring to further their education and suffering from some form of visual impairment or failing that some other form of disability be approved and the Chairperson and Secretary-Treasurer be and are hereby authorized to affix their signatures and the seal of the Division thereto.

175/2009 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2009 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and the seal of the Division thereto.

176/2009 That the following guidelines be initiated for the 2010/2011 Preliminary Budget preparation:

a) The Capital and Maintenance per capita school allocation remain at $17.00 per pupil with $3.00 being identified as second priority items;

b) $19,000 for equity/aging buildings;

c) No inflationary increase provided to the contingency allocation;

d) Inflationary increases be provided as advised by suppliers eg: employee benefits, utilities, school bus maintenance;

e) No inflationary increase provided for controllable services and supplies.

177/2009 That a letter be forwarded to the Premier of Manitoba and copied to the Ministers of Education, Healthy Living, and Health regarding providing financial support for the anticipated increased costs related to H1N1 Preventive Measures.

178/2009 That an overexpenditure to the 2009/2010 budget in the approximate amount of $84,600 be approved with respect to anticipated increased costs related to H1N1 Preventive Measures.

179/2009 That Policy 5057 – Employment of Bus Drivers, be amended as follows:
-The word "recruitment" be removed in the first sentence of the first paragraph;
-"of school bus drivers" be added after the word "recommendation" in the second sentence of the first paragraph;
-The words "Board of Trustees through the Secretary-Treasurer of school bus drivers" be removed and replaced with the words "Secretary-Treasurer through the Director of Human Resources" in the last sentence of the first paragraph;

-The words "approved or appointed by the Board and reported" be removed from the second bullet in the second paragraph;
-The word "description" be removed and replaced with the word "profile" in the third sentence of the third paragraph;
-The word "Board" be removed and replaced with the word "Division" in the last sentence in the fourth paragraph;
-The words "when advised attendance will be with" be removed from the second sentence of the last paragraph and replaced with the words "with attendance being with".

180/2009 That Policy 5058 – Evaluation of School Bus Drivers, be amended as follows:
-The following paragraph be included after the first paragraph of the policy:
"Spare Casual Relief drivers will be evaluated at least once during their first 3 months of service after receiving their School Bus Operator's Certificate";
-The words "on an annual basis on or before June 30th of each year and submitted to the Secretary-Treasurer" be removed and replaced with the words "every three years, or as required, with the evaluation submitted to the Human Resources Director" in the second last paragraph;
-The words "the Director of Facilities and Transportation" be added after the words "Supervisor of Transportation" in the last paragraph;
-The words "Secretary-Treasurer" be removed and replaced with the words "Human Resources" in the last sentence of the last paragraph.

2.07 Bylaws

2.08 Giving of Notice

I hereby give notice at the next Regular meeting of the Board, I or someone in my stead, will introduce a motion to rescind Policy 3001 – "Budget Deadlines and Schedules" and replace same with Policy 3001 – "Budget Deadlines and Schedules".

2.09 Inquiries

2.09a) Public Inquiries (last meeting of each month – max. 15 minutes)

2.09b) Trustee Inquiries

3.00 ADMINISTRATIVE INFORMATION:

3.01 Report of Senior Administration

Receive and File.

3.02 Communications for Information

a) Darryl Gervais, Acting Director, Instruction, Curriculum and Assessment Branch, Manitoba Education, Citizenship and Youth, September, 2009, providing an update on the release of the online document entitled *Kindergarten mathematics: Support Document for Teachers* by Manitoba Education, Citizenship and Youth. The document is available on the Manitoba Education, Citizenship and Youth website at www.edu.gov.mb.ca/k12/cur/math/supports.html/.

Receive and File.

b) Darryl Gervais, Acting Director, Instruction, Curriculum and Assessment Branch, Manitoba Education, Citizenship and Youth, September, 2009, advising of the online distribution by Manitoba Education Citizenship and Youth of the document entitled *Grade 2 Social Studies Learning Resources: Aboriginal Communities in Canada: Suggested learning Resources to Support the Study of a Canadian Aboriginal Community.* This document is a supplementary appendix to *Grade 2 Social Studies: communities in Canada: A Foundation for Implementation.* It is available on line at www.edu.gov.mb.ca/k12/cur/socstud/k104.html.

Receive and File.

c) Joanna Blais, Director, Program and Student Services Branch, Manitoba Education, Citizenship and Youth, September, 2009, providing an update on the distribution by Manitoba Education, Citizenship and Youth of the document entitled *Guide des resources destinees aux enseignants: Soutien aux eleves sourds ou malentendants.* The document is available online at www.edu.gov.mb.ca/m12/enfdiff/documents.html.

Receive and File.

d) Paul Birston, Staff Architect and Rick Dedi, Executive Director, Public Schools Finance Board, September 23, 2009, advising the Division is provided with project support and is authorized to proceed with the Meadows School Grooming Room.

Receive and File.

e) Alexander Parent Council, undated, thanking the Board for their continued support to Alexander School and noting that 12 students are being bussed to Alexander School bringing their current enrollment to 60. They look forward to continued growth.

Receive and File.

f) Honourable Peter Bjornson, Minister of Education, Citizenship and Youth, October, 2009, announcing that November 2nd to 6th, 2009 is designated as Paralympic School Week in Manitoba. A Proclamation has been attached and Manitoba Schools are invited to participate in the Paralympic School Week Program to celebrate the Paralympic Movement. A Paralympic School Week Guides is available online at www.vancouver2010.com/edu.

Receive and File.

g) Honourable Peter Bjornson, Minister of Education, Citizenship and Youth, October 13, 2009 noting that since H1N1 flu first arrived in Manitoba in May school divisions across the province have been working hard to ensure that plans are in place to deal with potential staff and student absenteeism due to H1N1 flu outbreak. School Divisions are required to report all unusual school absenteeism information daily on their websites, beginning immediately. This includes absenteeism related to flu-like illnesses, other circulating viruses or non-medical reasons. Divisions are to post one of the messages provided for each school in the division on their division website as soon as possible, depending on the circumstances that day. The message will be accompanied by the enclosed descriptor. When unusual absenteeism in schools is reported to the school's local public health nurse this information should also be reported to the department as soon as the division is aware a school has made a report.

Receive and File.

h) Invitation from Neelin High School Off-Campus, undated, inviting Trustees to attend the Grand Opening of Neelin High School Off campus on Wednesday, October 28, 2009 at 11:30 a.m. at 118 – 10th Street, Brandon, Manitoba.

Receive and File.

i) Dot and Gord Burgess, October 18, 2009 asking the Board if it is time they pulled back from decision regarding French Immersion at Harrison School. They ask why you need a French Immersion School but to appease the minority. If the Board is to provide the best education possible to all students then the change proposed would be a huge mistake. Too many students and families would be negatively impacted to satisfy so few. They ask the Board to rethink and replan and perhaps re-open David Livingstone School for the few who truly want the French Immersion school. The French Immersion School should be the ones putting up with less than ideal conditions and not the Harrison, George Fitton and Green Acres families and students.

Refer to French Immersion Single Track Implementation Committee.

j) Gwyneth Pickering, October 19, 2009, noting that since the French Milieu School has generated controversy and dissatisfaction for all the students and parents at the potential sites for the Milieu School, it may be time to think outside the box. She notes that Fleming School was classified as being below the acceptable standard for a public school building without significant upgrades, yet the building is leased to Sioux Valley for their students. She suggests considering Fleming as a potential site for the Milieu School once the lease with Sioux Valley has expired. She suggests the infrastructure money directed towards expanding and building two new gyms at Green Acres and George Fitton could be redirected to upgrade Fleming so that it meets provincial standards. She feels if this was done, no other school would be inconvenienced in any way. New Era would have adequate room to continue its dual track while maintaining its status as an important venue for the community to meet. The Harrison, George Fitton and Green Acres students would not be disrupted and Fleming could be restored and continue to be a part of a vibrant community.

Refer to French Immersion Single Track Implementation Committee.

3.03 Announcements

a) Policy Review Committee Meeting, 10:00 a.m., Tuesday, October 27, 2009, Conference Room.

b) Division/Chamber Ad-Hoc Committee Meeting, 12:00 noon, Wednesday, October 28, 2009, Conference Room.

c) Neelin High School Off-Campus Grand-Opening, 11:30 a.m., Wednesday, October 28, 2009, Off-Campus School.

d) Finance Committee Meeting with CUPE Executive, 12:00 noon, Thursday, October 29, 2009, Conference Room.

e) Teacher Grievance Hearings, November 2, 3, 4, 5, 2009, Brandon, Manitoba and December 7, 2009, Winnipeg, Manitoba.

f) Divisional Futures and Liaison Committee Meeting, 11:30 a.m., Monday, November 9, 2009, Neelin High School Off-Campus building.

g) Education Committee Meeting, 1:30 p.m., Monday, November 9, 2009, Conference Room.

h) NEXT REGULAR BOARD MEETING – 7:00 p.m., Monday, November 9, 2009, Board Room.

4.00 IN CAMERA DISCUSSION:

4.01 Student Issues

- Reports

- Trustee Inquiries

4.02 Personnel Matters

- Reports

a) Personnel Report – Confidential #1.
b) Confidential #3 – CUPE Negotiations.

- Trustee Inquiries

4.03 Property Matters/Tenders

- Reports

- Trustee Inquiries

4.04 Board Operations

- Reports

a) Confidential #2 – Draft letters to three political parties.
b) Confidential #4 – Audit Letter.

- Trustee Inquiries

5.00 ADJOURNMENT

Appendix A

MANITOBA
School Boards
ASSOCIATION

Call for Workshop Proposals

Manitoba School Boards Association 2010 Convention
March 18 to 20, 2010 – Delta Winnipeg Hotel

Convention overview: The 2010 Convention of the Manitoba School Boards Association will build on the 2009 theme of *Making Every Future Count*. Last year, the Convention included presentations and workshops designed to build awareness of the diverse needs and strengths of students in our schools. This year, we are moving from awareness to action by inviting school divisions to share with delegates some of their success stories, some of the initiatives they have undertaken to make sure that every child's future does in fact count.

Workshop particulars:

Workshops will be held throughout the day on Thursday, March 18, and on the morning of Saturday, March 20. Thursday workshops are 75 minutes long; Saturday sessions are 90 minutes in length.

If you are interested in presenting a session in 2010, please complete this form and return it to Heather Demetrioff, Associate Director by fax (204.231.1356) or e-mail (hdemetrioff@mbschoolboards.ca). While we appreciate all submissions, time constraints and programming requirements may mean we cannot accommodate all offers.

Deadline for consideration: November 2, 2009

Yes, I/we would like to present a workshop at the 2010 Manitoba School Boards Association Convention. Here are the details.

Session stream (check all that apply):

Board initiatives in improving student achievement ____
Success for aboriginal learners/aboriginal learning for all ____
Building strong futures for children in poverty ____
Everyone welcome: inclusive education ____

Working title of session: _____

Presentation Overview (up to 250 words):

_____
_____
_____
_____
_____
_____
_____

20 of 21

Preferred date and time:

Thursday, March 18, a.m. (75 minutes) ____
Saturday, March 20, a.m. (90 minutes) ____
Thursday, March 18, p.m. (75 minutes) ____
no preference ____

Contact information:

Division or District: _____

Name: _____ Position/Title: _____

Telephone: _____ Email: _____

Know somebody else who would be a great addition as a presenter at this Convention? Please let us know!

Name and affiliation: _____

Topic: _____

Best suited for : Keynote presentation ___ Workshop ___

How did you learn about this speaker/presenter?

_____

_____

_____

Please complete this form and return it by fax (204.231.1356) or e-mail (hdemetrioff@mbschoolboards.ca) to Heather Demetrioff, Associate Director.

Deadline for consideration: November 2, 2009

Thank you!

Appendix B

Manitoba
Education, Citizenship and Youth

Schools' Finance Branch
511-1181 Portage Avenue
Winnipeg, Manitoba
R3G 0T3

BRANDON SCHOOL DIVISION
1031 - 6th STREET
BRANDON, MANITOBA R7A 4K5

AUDITED FINANCIAL STATEMENTS

AND SUPPLEMENTARY INFORMATION

June 30, 2009

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Auditors' Report

To the Chairperson and Board of Trustees of
Brandon School Division

We have audited the balance sheets for the operating, capital and trust funds of **Brandon School Division** as at June 30, 2009 and the statements of revenue, expenditures and surplus accounts for the operating fund, capital investment account and capital financing for the capital fund, and the statements of continuity for the trust fund, for the year then ended. These financial statements are the responsibility of the School Division's Board of Trustees. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the School Division as at June 30, 2009 and the results of its operations for the year then ended in accordance with the basis of accounting required by Financial Reporting and Accounting in Manitoba Education applied on a basis consistent with that of the previous year.

Our audit was conducted for the purposes of forming an opinion on the basic financial statements taken as a whole. The current year's supplementary information in the other statements and reports is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

BDO Dunwoody LLP

Chartered Accountants

Brandon, Manitoba
October 6, 2009

I hereby certify that this report and the statements, schedules and reports referenced herein have been presented to the Members of the Board of Trustees of the above-mentioned School Division.

Date

Chairperson

Accountants' Report
In Connection with Student Enrolment Reporting

To the Board of Trustees
Brandon School Division

We have audited the EIS Enrolment File Verification Report prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2008/2009 School Year of the Brandon School Division as at September 30, 2008. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

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

In our opinion, this report presents fairly, in all material respects, the enrolment of the Brandon School Division as at September 30, 2008 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2008/2009 School Year referred to above.

Chartered Accountants

Brandon, Manitoba
October 6, 2009

I hereby certify that this report and the statements, schedules and reports referenced herein have been presented to the Members of the Board of Trustees of the above-mentioned School Division.

Date

Chairperson

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2009	2008
	Financial Assets		
	Cash and Bank	4,882,610	3,313,583
*	Short Term Investments	11,300	1,700
	Due from - Provincial Government	1,064,524	1,400,735
	- Federal Government	89,431	65,371
	- Municipal Government	12,030,519	10,736,236
	- Other School Divisions	13,230	29,275
	- First Nations	78,422	173,724
	Accounts Receivable	54,794	17,390
	Accrued Investment Income	-	-
	Other Investments	-	-
		18,224,830	15,738,014
	Liabilities		
	Overdraft	-	-
	Accounts Payable	6,395,571	6,558,241
	Accrued Liabilities	4,157,845	1,405,724
*	Employee Future Benefits	677,708	725,066
	Accrued Interest Payable	385,985	428,279
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
*	Deferred Revenue	3,080,388	2,741,452
*	Debenture Debt	11,370,601	12,272,728
	Other Borrowings	-	-
	School Generated Funds Liability	158,013	118,843
		26,226,111	24,250,333
	Net Debt	(8,001,281)	(8,512,319)
	Non-Financial Assets		
*	Net Tangible Capital Assets (TCA Schedule)	20,969,377	21,366,947
	Inventories	63,446	60,707
	Prepaid Expenses	77,424	66,226
		21,110,247	21,493,880
*	**Accumulated Surplus**	13,108,966	12,981,561

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

Notes		2009	2008
	Revenue		
	Provincial Government	39,799,078	38,942,784
	Federal Government	24,953	20,832
	Municipal Government - Property Tax	21,364,238	19,146,125
	- Other	-	-
	Other School Divisions	198,252	204,698
	First Nations	272,048	342,374
	Private Organizations and Individuals	772,215	779,715
	Other Sources	155,516	253,723
	School Generated Funds	2,116,949	1,781,989
	Other Special Purpose Funds	184,693	277,554
		64,887,942	61,749,794
	Expenses		
	Regular Instruction	34,674,900	33,101,216
	Student Support Services	13,144,295	11,563,523
	Adult Learning Centres	-	-
	Community Education and Services	196,831	175,965
	Divisional Administration	1,974,891	1,771,413
	Instructional and Other Support Services	1,713,696	1,684,714
	Transportation of Pupils	1,538,589	1,531,081
	Operations and Maintenance	5,881,063	5,708,498
*	Fiscal - Interest	929,527	994,901
	- Other	915,497	971,695
	Amortization	1,613,229	1,678,531
	Other Capital Items	-	-
	School Generated Funds	2,078,709	1,770,685
	Other Special Purpose Funds	96,327	93,615
		64,757,554	61,045,837
	Current Year Surplus (Deficit)	130,388	703,957
	Opening Accumulated Surplus	12,981,561	12,314,845
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	0
*	Other than Tangible Cap. Assets	(2,983)	(37,241)
	Opening Accumulated Surplus, as adjusted	12,978,578	12,277,604
	Closing Accumulated Surplus	13,108,966	12,981,561

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2009

	2009	2008
Current Year Surplus (Deficit)	130,388	703,957
Amortization of Tangible Capital Assets	1,613,229	1,678,531
Acquisition of Tangible Capital Assets	(1,215,659)	(121,104)
(Gain) / Loss on Disposal of Tangible Capital Assets	-	-
Proceeds on Disposal of Tangible Capital Assets	-	-
	397,570	1,557,427
Inventories (Increase)/Decrease	(2,739)	(6,742)
Prepaid Expenses (Increase)/Decrease	(11,198)	5,130
	(13,937)	(1,611)
(Increase)/Decrease in Net Debt	514,021	2,259,773
Net Debt at Beginning of Year	(8,512,319)	(10,734,851)
Adjustments Other than Tangible Cap. Assets	(2,983)	(37,241)
Net Debt at Beginning of Year as Adjusted	(8,515,302)	(10,772,092)
Net Debt at End of Year	(8,001,281)	(8,512,319)

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2009

	2009	2008
Operating Transactions		
Current Year Surplus/(Deficit)	130,388	703,957
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,613,229	1,678,531
(Gain)/Loss on Disposal of Tangible Capital Assets	-	-
Employee Future Benefits Increase/(Decrease)	(47,358)	11,389
Short Term Investments (Increase)/Decrease	(9,600)	9,600
Due from Other Organizations (Increase)/Decrease	(870,785)	(658,501)
Accounts Receivable & Accrued Income (Increase)/Decrease	(37,404)	28,351
Inventories and Prepaid Expenses - (Increase)/Decrease	(13,937)	(1,611)
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	2,547,157	1,352,922
Deferred Revenue Increase/(Decrease)	338,936	278,373
School Generated Funds Liability Increase/(Decrease)	39,170	114,997
Adjustments Other than Tangible Cap. Assets	(2,983)	(37,241)
Cash Provided by Operating Transactions	3,686,813	3,480,767
Capital Transactions		
Acquisition of Tangible Capital Assets	(1,215,659)	(121,104)
Proceeds on Disposal of Tangible Capital Assets	-	-
Cash (Applied to)/Provided by Capital Transactions	(1,215,659)	(121,104)
Investing Transactions		
Other Investments (Increase)/Decrease	-	441
Cash Provided by (Applied to) Investing Transactions	0	441
Financing Transactions		
Debenture Debt Increase/(Decrease)	(902,127)	(1,633,260)
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	(902,127)	(1,633,260)
Cash and Bank / Overdraft (Increase)/Decrease	1,569,027	1,726,844
Cash and Bank (Overdraft) at Beginning of Year	3,313,583	1,586,739
Cash and Bank (Overdraft) at End of Year	4,882,610	3,313,583

Brandon School Division
Notes to Financial Statements

1. ENTITY DEFINITION AND ECONOMIC DEPENDENCE

The Brandon School Division (Division) is a public body that provides education services to residents within its geographic location. The division is funded mainly by grants from the Province of Manitoba (Province), and a special levy on the property assessment included in the Division's boundaries. The Division is not subject to income tax.

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

2. SIGNIFICANT ACCOUNTING POLICIES

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

The following is a summary of significant accounting polices of the Division:

a) Income Recognition
The financial statements are prepared in accordance with Financial Reporting and Accounting in Manitoba Education (FRAME) and have incorporated the Public Service Accounting Board (PSAB) standards. These standards are generally accepted accounting principles for all Manitoba school divisions that became effective July 1, 2006.

Significant accounting polices of FRAME are:

- Reporting Entity and Consolidation
The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the operating fund, capital fund, and special purpose fund of the Division. The Division reporting entity includes school generated funds controlled by the Division.

All inter-fund accounts and transactions are eliminated upon consolidation.

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

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

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

- Unearned Revenue
Grants received for specific purposes are deferred and recorded as revenue at the time the applicable expenditures are made.

- Debenture Payments
Debenture debt payments are reflected in the accounts when due and interest accruals are recorded in the accounts as of the statement date.

- Employee Future Benefits
Benefits plans that provide for future benefits to employees are costed in the period in which the future benefit was earned.

- Tangible Capital Assets

Individual Tangible Capital Assets that meet or exceed the capitalization threshold guidelines provided by PSAB are now recorded at cost as assets in the capital fund.

- Amortization

Amortization is now provided for on Tangible Capital Assets in the Capital Fund in accordance with PSAB. Land is not amortized and all other tangible capital assets are amortized on a straight line basis, with no residual value, based on the useful life of the asset. One half year of amortization is recorded in the year of acquisition and in the year of disposal.

3. SCHOOL GENERATED FUNDS

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

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

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

4. TANGIBLE CAPITAL ASSETS

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

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

Asset Description Life	Capitalization Threshold ($)	Estimated Useful
Land Improvements	25,000	10 years
Buildings – bricks, mortar, steel	25,000	40 years
Buildings – wood frame	25,000	25 years
School buses	20,000	10 years
Vehicles	10,000	5 years
Equipment	5,000	5 years
Network Infrastructure	25,000	10 years
Computer Hardware, Servers, Peripherals	5,000	4 years
Computer Software	10,000	4 years
Furniture & Fixtures	5,000	10 years
Leasehold Improvements	25,000	Over term of lease

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

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

Buildings are recorded at historical cost when known. Where actual costs are not determinable, estimated costs have been determined.

Capital leases are recorded at the present value of the minimum lease payments excluding executory costs (e.g. insurance, maintenance costs, etc.). The discount rate used to

determine the present value of the lease payments is the lower of the Division's rate for incremental borrowing or the interest rate implicit in the lease.

Donated tangible capital assets are recorded at fair market value at the date of donation. Deferred revenue is recorded in an equivalent amount, for all donated assets except land. The deferred revenue will be recognized as revenue over the useful life of the related asset, on the same basis that the asset is amortized.

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

All tangible capital assets, except for land, capital leases, and assets under construction, are amortized on a straight-line basis over their estimated useful lives as prescribed by FRAME. Land is not amortized. Capital leases with lease terms that have a bargain purchase option or allow ownership to pass to the Division are amortized over the useful life of the asset class. All other capital leases are amortized over the lesser of the lease term and the useful life of the asset class.

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal if not fully amortized.

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

5. CAPITAL RESERVE

Certain amounts, as approved by the Board of Trustees and the Public Schools Finance Board (PSFB), have been set aside in reserve accounts for future capital purposes. These Capital Reserve accounts are internally restricted funds that form part of the Accumulated Surplus presented in the Consolidated Statement of Financial Position.

6. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates, as additional information becomes available in the future.

7. FINANCIAL INSTRUMENTS

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

8. SHORT TERM INVESTMENTS

Short term investments consist of guaranteed investment certificates that mature within one year. The cost of the short term investments is equal to the market. As at June 30, 2009, the cost of short term investment was $11,300 (last year $1,700); investment income earned during the year was $271 (last year $72).

9. BANK OVERDRAFT

The Division has an authorized line of credit with the Bank of Montreal of $4,500,000 by way of overdrafts and is repayable on demand at the bank's prime rate less 1.75%; interest is paid monthly.

10. DEFERRED REVENUE

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

	Balance as at June 30, 2008	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2009
Education property tax credit	$2,593,323	$6,373,933	$6,054,935	$2,912,321
Other special purpose funds	$ 148,129	$ 35,731	$ 15,793	$ 168,067
	$2,741,452	$6,409,664	$6,070,728	$3,080,388

11. SCHOOL GENERATED FUNDS LIABILITY

School Generated Funds Liability includes the non-controlled portion of school generated funds consolidated in the cash and bank balances in the amount of $158,012.

Parent and student council funds	$158,012

12. DEBENTURE DEBT

The debenture debt of the Division is in the form of fifteen and twenty-year debentures payable, principal and interest, in fifteen and twenty equal yearly instalments and maturing at various dates from 2010 to 2029. Payment of principal and interest is funded entirely by grants from the Province of Manitoba, except for the debenture debt on self-funded capital projects. The debentures carry interest rates that range from 5.0% to 12.125%. Debenture interest expense payable as at June 30, 2009, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures is recorded in Due from the Provincial Government. The total debenture principal and interest repayments in the next five years are:

2009/2010	$1,925,213
2010/2011	1,776,006
2011/2012	1,356,630
2012/2013	1,310,977
2013/2014	1,310,977
Thereafter	7,952,404
	$15,632,207

13. ACCUMULATED SURPLUS

The consolidated accumulated surplus is comprised of the following:

	2009
Operating Fund	
Designated Surplus	$ 285,487
Undesignated Surplus	1,777,108
	2,062,595
Capital Fund	
Reserve Accounts	891,925
Equity in Tangible Capital Assets	9,151,293
	10,043,218
Special Purpose Fund	
School Generated Funds	424,588
Other Special Purpose Funds	578,333
	1,002,921
Total Accumulated Surplus	$13,108,734

Designated Surplus under the Operating Fund represents internally restricted amounts appropriated by the board or, in the case of school budget carryovers, by board policy. See page 5 of the audited financial statements for a breakdown of the Designated Surplus.

	2009
Prior year designated balances	$ 200,698
School budget carryovers by board policy	141,400
Designated surplus	$ 342,098

Reserve Accounts under the Capital Fund represents internally restricted reserves for specific purposes approved by the Board of Trustees and the Public Schools Finance Board (PSFB). A Schedule of Capital Reserve Accounts is provided on page 24 of the audited financial statements.

	2009
Bus reserves	$ 377,470
Computer reserves	225,380
Other reserves	289,075
Capital Reserve	$ 891,925

School Generated Funds and Other Special Purpose Funds are externally restricted moneys for school use.

	2009
Other Special Purpose Funds	$ 578,333

14. MUNICIPAL GOVERNMENT – PROPERTY TAX AND RELATED DUE FROM MUNICIPAL GOVERNMENT

Education property tax or Special Levy is raised as the Division's contribution to the cost of providing public education for the students resident in the division. The Municipal Government-Property Tax shown on the consolidated revenue and expense is raised over the two calendar (tax) years; 56.5% from 2008 tax year and 43.5% from 2009 tax year. Below are the related revenue and receivable amounts:

	2009	2008
Revenue – Municipal Government – Property Tax	$21,364,238	$19,146,125
Receivable – Due from Municipal – Property Tax	$12,030,519	$10,736,236

15. INTEREST RECEIVED AND PAID

The Division received interest during the year of $153,970 (previous year $256,132); interest paid during the year was $910,005 (previous year $1,072,284).

Interest expense is included in Fiscal and is comprised of the following:

	2009
Capital Fund Debenture Interest	$910,005

The accrual portion of debenture debt interest expense of $354,699 included under the Capital Fund-Debenture debt interest is offset by an accrual of the debt servicing grant from the Province of Manitoba.

ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2009

Operating Fund Accumulated Surplus (Deficit)	2,062,827
Equity in Tangible Capital Assets	9,151,293
Capital Reserve Accounts	891,925
School Generated Funds	424,588
Other Special Purpose Funds	578,333
Consolidated Accumulated Surplus	13,108,966

Operating Fund Accumulated Surplus Comprised of:

Designated Surplus *

Board Motion No.	Description	Unexpended Amount
155/2006	Insurance Retention - Manitoba Schools Insurance Plan	45,000
	Vocational Equipment Replacement	50,000
Policy	School Carryforwards	141,400
	Major Building Renovations	40,894
	Admin Computers	9,924
145/2007	Natural Gas Infrastructure - Transportation	54,880

Total Designated Surplus	342,098
Undesignated Surplus (Deficit)	1,720,729
Total Operating Fund Accumulated Surplus (Deficit)	2,062,827

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2009	2008
Financial Assets		
Cash and Bank	3,753,944	2,349,163
Short Term Investments	-	-
Due from - Provincial Government	709,825	983,690
- Federal Government	86,361	48,109
- Municipal Government	12,030,519	10,736,236
- Other School Divisions	13,230	29,275
- First Nations	78,422	173,724
- Other Funds	-	-
Accounts Receivable	54,794	17,390
Accrued Investment Income	-	-
	16,727,095	14,337,587
Liabilities		
Overdraft	19,110	31,729
Accounts Payable	6,395,571	6,558,241
Accrued Liabilities	4,157,845	1,405,724
Employee Future Benefits	677,708	725,066
Accrued Interest Payable	19,514	-
Due to - Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	455,002	517,185
Deferred Revenue	3,080,388	2,741,452
Other Borrowings	-	-
	14,805,138	11,979,397
Net Financial Assets (Net Debt)	1,921,957	2,358,190
Non-Financial Assets		
Inventories	63,446	60,707
Prepaid Expenses	77,424	66,226
	140,870	126,933
Accumulated Surplus (Deficit)	2,062,827	2,485,123

OPERATING FUND
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2009 Actual	2009 Budget	2008 Actual
Revenue			
Provincial Government	37,436,749	35,693,000	36,316,510
Federal Government	24,953	21,600	20,832
Municipal Government - Property Tax	21,364,238	22,350,200	19,146,125
- Other	-	-	-
Other School Divisions	198,252	173,900	204,698
First Nations	272,048	287,100	342,374
Private Organizations and Individuals	772,215	576,600	779,715
Other Sources	145,518	163,400	240,834
	60,213,973	59,265,800	57,051,088
Expenses			
Regular Instruction	34,674,900	34,186,800	33,101,216
Student Support Services	13,144,295	12,221,500	11,563,523
Adult Learning Centres	-	-	-
Community Education and Services	196,831	121,300	175,965
Divisional Administration	1,974,891	1,973,100	1,771,413
Instructional and Other Support Services	1,713,696	1,815,600	1,684,714
Transportation of Pupils	1,538,589	1,717,100	1,531,081
Operations and Maintenance	5,881,063	5,916,800	5,708,498
Fiscal	935,019	1,009,100	971,695
	60,059,284	58,961,300	56,508,105
Current Year Surplus (Deficit)	154,689	304,500	542,983
Net Transfers from (to) Capital Fund	(576,985)	(354,500)	(300,799)
Transfers from Special Purpose Funds	-		
Net Current Year Surplus (Deficit)	(422,296)	(50,000)	242,184
Opening Accumulated Surplus (Deficit)	2,485,123		2,242,939
Adjustments:	-		-
	-		
Opening Accumulated Surplus (Deficit), as adjusted	2,485,123		2,242,939
Closing Accumulated Surplus (Deficit)	2,062,827		2,485,123

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA
For the Year Ended June 30, 2009

Funding of Schools Program		
Base Support		
Instructional Support	12,900,109	
Sparsity	81,929	
Curricular Materials	401,664	
Information Technology	301,248	
Library Services	615,885	
Student Services	2,361,501	
Counselling and Guidance	548,941	
Professional Development	357,526	
Physical Education	85,680	
Occupancy	3,045,510	20,699,993
Categorical Support		
Transportation	916,674	
Board and Room	4,800	
Special Needs: Coordinator/Clinician	468,608	
Special Needs: Level II	1,808,015	
Special Needs: Level III	1,392,408	
Senior Years Technology Education	556,270	
English as an Additional Language	313,650	
Aboriginal Academic Achievement	293,000	
Heritage Language	396	
French Language Programs	148,580	
Small Schools	20,680	
Enrolment Change Support	479,407	
Northern Allowance	-	
Early Childhood Development	74,388	
Early Literacy Intervention	243,450	
Early Numeracy	33,878	
Experiential Learning	20,070	
Education for Sustainable Development	15,400	6,789,674
Equalization		2,558,369
Additional Equalization		-
Amalgamated School Division Guarantee		-
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	198,360	
Technology Education Equipment Replacement	80,400	
Technical Vocational Initiative - Equipment Upgrade	57,422	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	(3,073)	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	333,109
		30,381,145

OPERATING FUND - REVENUE DETAIL
PROVINCE OF MANITOBA (CONT'D)
For the Year Ended June 30, 2009

Other Department of Education, Citizenship and Youth

Non-Resident	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	30,855	
Substitute Fees	17,925	
General Support Grant	836,539	
Education Property Tax Credit	6,054,935	
Tax Incentive Grant	-	
Technical Vocational Initiative Demonstration Project	-	
Class Size Fund	-	
Community Schools	57,156	
Healthy Schools Initiative	9,350	
2% Guarantee - 2007/08	-	
Other: Tracking Forward/Back	5,000	
Green Schools Grant	19,300	
Marking/Revitalization Grant	12,927	
Shared Services	5,104	
EDI	6,013	
French Immersion Conference Refund	500	7,055,604

Other Provincial Government Departments

English as an Additional Language (Adults)	-	
Driver Training	-	
Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
		0

Funding of Schools Program (previous page)	30,381,145
TOTAL PROVINCIAL GOVERNMENT REVENUE	37,436,749

OPERATING FUND - REVENUE DETAIL
NON-PROVINCIAL GOVERNMENT SOURCES

For the Year Ended June 30, 2009

Federal Government				
Tuition Fees			-	
Transportation of Pupils			-	
French Language Monitor			20,723	
Other:	Employment Grant		4,230	
				24,953
Municipal Government				
Special Requirement		27,419,173		
Less: Education Property Tax Credit		(6,054,935)		
Less: Tax Incentive Grant		0	21,364,238	
Other:			-	21,364,238
Other School Divisions				
Transfer Fees			51,350	
Residual Fees			145,458	
Transportation of Pupils			-	
Other:	Sub Recovery		1,444	
				198,252
First Nations				
Tuition Fees			272,048	
Transportation of Pupils			-	
Other:			-	
				272,048
Private Organizations and Individuals				
Regular Tuition			-	
International Tuition			10,200	
Continuing Education			-	
Driver Education			-	
Other Tuition:			-	
Food Service			195,195	
Other:	Joint Use Recovery		67,311	
	Rental of Building Space		101,445	
	Field Trip Recovery		44,613	
	Vocational Sales		156,620	
	Miscellaneous		74,270	
	BRHA Cost Recovery - LEAPS		122,561	772,215
Other Sources				
Interest			145,518	
Donations			-	
Other:			-	
				145,518
TOTAL NON-PROVINCIAL GOVERNMENT REVENUE				22,777,224

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

FUNCTION / OBJECT	100 Regular Instruction	200 Student Support Services	300 Adult Learning Centres	400 Community Education and Services	500 Divisional Administration	600 Instructional and Other Support Services	700 Transportation of Pupils	800 Operations and Maintenance	900 Fiscal	2009 TOTALS	2008 TOTALS
Salaries	30,022,874	11,751,111	-	109,396	1,271,144	1,151,756	1,000,529	2,403,352		47,710,162	44,787,523
Employees Benefits and Allowances	1,579,167	969,751	-	12,860	132,122	78,669	142,360	332,415		3,247,344	2,999,341
Services	525,422	322,488	-	45,854	534,059	420,313	135,386	2,500,050		4,483,572	4,034,582
Supplies, Materials and Minor Equipment	2,413,017	100,945	-	28,721	37,566	62,958	260,314	645,246		3,548,767	3,555,194
Interest and Bank Charges									19,522	19,522	0
Bad Debt Expense									-	0	13,019
Transfers	134,420	-	-	-	-	-	-	-	(PAYROLL TAX) 915,497	1,049,917	1,118,446
TOTALS	34,674,900	13,144,295	0	196,831	1,974,891	1,713,696	1,538,589	5,881,063	935,019	60,059,284	56,508,105

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

For the Year Ended June 30, 2009

REGULAR INSTRUCTION	10	SINGLE TRACK SCHOOLS *			80	90	
CODE OBJECT \ PROGRAM	ADMINISTRATION	20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
3XX SALARIES							
320 Executive, Managerial and Supervisory	2,366,844						2,366,844
330 Instructional - Teaching	0	19,893,235	0	0	4,523,536	1,599,821	26,016,592
350 Instructional - Other		295,078	0	0	87,107	28,042	410,227
360 Technical, Specialized and Service	41,767	38,372	0	0	0	74,262	154,401
370 Secretarial, Clerical and Other	791,408						791,408
390 Information Technology	283,402						283,402
Total Salaries	3,483,421	20,226,685	0	0	4,610,643	1,702,125	30,022,874
4XX EMPLOYEES BENEFITS AND ALLOWANCES	200,477	1,056,438	0	0	233,579	88,673	1,579,167
5-6XX SERVICES							
510 Professional, Technical and Specialized	0	0	0	0	0	0	0
520 Communications	135,248	0	0	0	0	0	135,248
540 Travel and Meetings	1,733	9,477	0	0	500	0	11,710
560 Tuition		0	0	0	0	0	0
570 Printing and Binding	0	0	0	0	0	0	0
580 Insurance and Bond Premiums	0	0	0	0	0	0	0
590 Maintenance and Repair Services	1,398	53,297	0	0	11,890	0	66,585
610 Rentals	533	57,204	0	0	7,945	0	65,682
630 Advertising	0	0	0	0	0	0	0
640 Dues and Fees	0	102,056	0	0	0	0	102,056
650 Professional and Staff Development	2,414						2,414
680 Information Technology Services	56,665	73,162	0	0	11,900	0	141,727
Total Services	197,991	295,196	0	0	32,235	0	525,422
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710 Supplies	20,661	633,204	0	0	149,725	465,311	1,268,901
740 Curricular and Media Materials	0	329,204	0	0	83,420	13,962	426,586
760 Minor Equipment	7,422	122,560	0	0	397	132,220	262,599
780 Information Technology Equipment	13,599	371,332	0	0	70,000	0	454,931
Total Supplies, Materials and Minor Equipment	41,682	1,456,300	0	0	303,542	611,493	2,413,017
96X-99 TRANSFERS							
960 School Divisions		134,420	0	0	0		134,420
980 Organizations and Individuals	0	0	0	0	0		0
Total Transfers	0	134,420	0	0	0	0	134,420
TOTALS	3,923,571	23,169,039	0	0	5,179,999	2,402,291	34,674,900

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200

For the Year Ended June 30, 2009

STUDENT SUPPORT SERVICES CODE OBJECT \ PROGRAM	10 ADMINISTRATION /CO-ORDINATION	20 GIFTED EDUCATION *	30 CLINICAL AND RELATED SERVICES	40 SPECIAL PLACEMENT	50 REGULAR PLACEMENT	60 OTHER RESOURCE SERVICES	70 COUNSELLING AND GUIDANCE	TOTALS
3XX SALARIES								
320 Executive, Managerial and Supervisory	157,276		0			0	0	157,276
330 Instructional - Teaching	0	0	4,129	1,477,392	959,326	2,418,100	1,177,598	6,036,545
350 Instructional - Other		0	0	1,459,674	2,764,718	135,278	270,144	4,629,814
360 Technical, Specialized and Service	0	0	0			0	0	0
370 Secretarial, Clerical and Other	27,764		30,744				0	58,508
380 Clinician			868,968				0	868,968
390 Information Technology	0		0					0
Total Salaries	185,040	0	903,841	2,937,066	3,724,044	2,553,378	1,447,742	11,751,111
4XX EMPLOYEES BENEFITS AND ALLOWANCES	10,598	0	48,027	270,605	425,072	120,784	94,665	969,751
5-6XX SERVICES								
510 Professional, Technical and Specialized	0	0	23,434	0	0	158,208	83,176	264,818
520 Communications	1,190	0	8,761	0	258	1,771	1,461	13,441
540 Travel and Meetings	1,477	0	20,599	1,474	1,900	7,517	11,172	44,139
560 Tuition		0		0	0		0	0
570 Printing and Binding	0	0	0	0	0	0	0	0
590 Maintenance and Repair Services	0	0	0	0	0	0	0	0
610 Rentals	0	0	0	0	0	0	0	0
630 Advertising	0	0	0	0	0	0	0	0
640 Dues and Fees	0	0	0	0	0	0	0	0
650 Professional and Staff Development	90	0	0				0	90
680 Information Technology Services	0	0	0	0	0	0	0	0
Total Services	2,757	0	52,794	1,474	2,158	167,496	95,809	322,488
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT								
710 Supplies	6,434	0	8,933	26,942	0	20,243	0	62,552
740 Curricular and Media Materials	0	0	5,575	3,163	0	0	0	8,738
760 Minor Equipment	0	0	5,663	0	0	0	0	5,663
780 Information Technology Equipment	0	0	23,992	0	0	0	0	23,992
Total Supplies, Materials and Minor Equipment	6,434	0	44,163	30,105	0	20,243	0	100,945
96X-99 TRANSFERS								
960 School Divisions				0	0			0
980 Organizations and Individuals	0		0	0	0			0
Total Transfers	0		0	0	0			0
TOTALS	204,829	0	1,048,825	3,239,250	4,151,274	2,861,901	1,638,216	13,144,295

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300

For the Year Ended June 30, 2009

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

Brandon School Division

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2009

COMMUNITY EDUCATION AND SERVICES CODE OBJECT \ PROGRAM	10 CONTINUING EDUCATION	20 ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	30 COMMUNITY SERVICES AND RECREATION	40 PRE-KINDERGARTEN EDUCATION	TOTALS
3XX SALARIES					
320 Executive, Managerial and Supervisory	0	0	0	0	0
330 Instructional - Teaching	0	0	0	0	0
350 Instructional - Other	0	0	19,344	33,940	53,284
360 Technical, Specialized and Service	0	0	56,112	0	56,112
370 Secretarial, Clerical and Other	0	0		0	0
380 Clinician				0	0
390 Information Technology	0	0		0	0
Total Salaries	0	0	75,456	33,940	109,396
4XX EMPLOYEES BENEFITS AND ALLOWANCES	0	0	6,876	5,984	12,860
5-6XX SERVICES					
510 Professional, Technical and Specialized	0	0	0	38,738	38,738
520 Communications	0	0	0	0	0
540 Travel and Meetings	0	0	0	219	219
570 Printing and Binding	0	0	0	0	0
590 Maintenance and Repair Services	0	0	0	0	0
610 Rentals	0	0	0	0	0
630 Advertising	0	0	0	0	0
640 Dues and Fees	0	0	0	0	0
650 Professional and Staff Development	0	0	6,897	0	6,897
680 Information Technology Services	0	0	0	0	0
Total Services	0	0	6,897	38,957	45,854
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710 Supplies	0	0	28,721		28,721
740 Curricular and Media Materials	0	0	0		0
760 Minor Equipment	0	0	0		0
780 Information Technology Equipment	0	0	0		0
Total Supplies, Materials and Minor Equipment	0	0	28,721	0	28,721
96X-99 TRANSFERS					
980 Organizations and Individuals	0	0	0		0
Total Transfers	0	0	0	0	0
TOTALS	0	0	117,950	78,881	196,831

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

For the Year Ended June 30, 2009

DIVISIONAL ADMINISTRATION CODE OBJECT \ PROGRAM	10 BOARD OF TRUSTEES	20 INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	30 BUSINESS AND ADMINISTRATIVE SERVICES	50 MANAGEMENT INFORMATION SERVICES	TOTALS
3XX SALARIES					
310 Trustees Remuneration	124,351				124,351
320 Executive, Managerial and Supervisory	0	401,905	208,052	0	609,957
360 Technical, Specialized and Service	0	0	61,177	0	61,177
370 Secretarial, Clerical and Other	0	134,978	340,681	0	475,659
390 Information Technology			0	0	0
Total Salaries	124,351	536,883	609,910	0	1,271,144
4XX EMPLOYEES BENEFITS AND ALLOWANCES	1,705	40,309	90,108	0	132,122
5-6XX SERVICES					
510 Professional, Technical and Specialized	10,500	0	163,942	33,503	207,945
520 Communications	0	845	35,213	0	36,058
540 Travel and Meetings	45,187	9,349	6,944	0	61,480
570 Printing and Binding	0	0	0	0	0
580 Insurance and Bond Premiums	0	0	41,170		41,170
590 Maintenance and Repair Services	0	9,985	0	0	9,985
610 Rentals	0	0	7,901	0	7,901
630 Advertising	0	4,894	40,161	0	45,055
640 Dues and Fees	64,382	2,292	4,582	0	71,256
650 Professional and Staff Development	0	878	24,697	0	25,575
680 Information Technology Services	0	0	0	27,634	27,634
Total Services	120,069	28,243	324,610	61,137	534,059
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710 Supplies	0	3,791	132	8,773	12,696
740 Curricular and Media Materials	0	0	0	0	0
760 Minor Equipment	0	495	6,436	0	6,931
780 Information Technology Equipment	0	0	0	17,939	17,939
Total Supplies, Materials and Minor Equipment	0	4,286	6,568	26,712	37,566
96X-99 TRANSFERS					
960 School Divisions	0		0		0
980 Organizations and Individuals	0	0	0		0
999 Recharge		0	0		0
Total Transfers	0	0	0		0
TOTALS	246,125	609,721	1,031,196	87,849	1,974,891

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2009

INSTRUCTIONAL AND OTHER SUPPORT SERVICES CODE OBJECT \ PROGRAM	05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	0	70,806	0	0		70,806
330 Instructional - Teaching		68,960	610,562	244,260	0	923,782
350 Instructional - Other		0	0	0	0	0
360 Technical, Specialized and Service	0	0	84,317	42,875	24,290	151,482
370 Secretarial, Clerical and Other	0	0	0	5,686	0	5,686
390 Information Technology	0	0	0	0		0
Total Salaries	0	139,766	694,879	292,821	24,290	1,151,756
4XX EMPLOYEES BENEFITS AND ALLOWANCES	0	6,623	41,476	26,216	4,354	78,669
5-6XX SERVICES						
510 Professional, Technical and Specialized	0	0	724	0	0	724
520 Communications	0	1,542	439	1,213	852	4,046
540 Travel and Meetings	0	2,558	0		3,703	6,261
570 Printing and Binding	0	0	0	0	0	0
580 Insurance and Bond Premiums	0	0	0		0	0
590 Maintenance and Repair Services	0	0	0	0	0	0
610 Rentals	0	0	0	0	0	0
630 Advertising	0	0	0	0	0	0
640 Dues and Fees	0	0	0	0	7,983	7,983
650 Professional and Staff Development	0	0	0	393,684	0	393,684
680 Information Technology Services	0	0	7,615	0	0	7,615
Total Services	0	4,100	8,778	394,897	12,538	420,313
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	0	9,848	2,900	0	4,201	16,949
740 Curricular and Media Materials	0	0	45,015	0	0	45,015
760 Minor Equipment	0	0	994	0	0	994
780 Information Technology Equipment	0	0	0	0	0	0
Total Supplies, Materials and Minor Equipment	0	9,848	48,909	0	4,201	62,958
96X-99 TRANSFERS						
960 School Divisions					0	0
980 Organizations and Individuals					0	0
Total Transfers					0	0
TOTALS	0	160,337	794,042	713,934	45,383	1,713,696

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

For the Year Ended June 30, 2009

TRANSPORTATION OF PUPILS CODE OBJECT \ PROGRAM	10 ADMINISTRATION	20 REGULAR	70 ALLOWANCES IN LIEU OF TRANSPORTATION	80 BOARDING OF STUDENTS/ DORMITORIES	90 FIELD TRIPS AND OTHER	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	107,837			0		107,837
350 Instructional - Other		0		0	0	0
360 Technical, Specialized and Service	0	861,325		0	15,543	876,868
370 Secretarial, Clerical and Other	15,824	0		0	0	15,824
390 Information Technology	0					0
Total Salaries	123,661	861,325		0	15,543	1,000,529
4XX EMPLOYEES BENEFITS AND ALLOWANCES	16,353	124,198		0	1,809	142,360
5-6XX SERVICES						
510 Professional, Technical and Specialized	0	0	0	0	0	0
520 Communications	2,317	591	0	0	0	2,908
540 Travel and Meetings	112	75	0	0	12,623	12,810
550 Transportation of Pupils		7,716	0	0	0	7,716
570 Printing and Binding	0	0				0
580 Insurance and Bond Premiums	0	19,949		0	0	19,949
590 Maintenance and Repair Services	1,065	78,793		0	0	79,858
610 Rentals	0	2,187		0	0	2,187
630 Advertising	0	0	0	0	0	0
640 Dues and Fees	1,067	1,671				2,738
650 Professional and Staff Development	1,244	5,976		0	0	7,220
680 Information Technology Services	0	0		0	0	0
Total Services	5,805	116,958	0	0	12,623	135,386
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	83	258,565		0	0	258,648
740 Curricular and Media Materials	0	0		0	0	0
760 Minor Equipment	702	964		0	0	1,666
780 Information Technology Equipment	0	0		0	0	0
Total Supplies, Materials and Minor Equipment	785	259,529		0	0	260,314
96X-99 TRANSFERS						
960 School Divisions		0	0			0
980 Organizations and Individuals		0	0	0	0	0
999 Recharge	0	0	0	0	0	0
Total Transfers	0	0	0	0	0	0
TOTALS	146,604	1,362,010	0	0	29,975	1,538,589

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

For the Year Ended June 30, 2009

OPERATIONS AND MAINTENANCE CODE OBJECT \ PROGRAM	10 ADMINISTRATION	20 SCHOOL BUILDINGS MAINTENANCE	50 SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	70 OTHER BUILDINGS	80 GROUNDS	TOTALS
3XX SALARIES						
320 Executive, Managerial and Supervisory	137,066					137,066
360 Technical, Specialized and Service	0	2,112,091	0	93,305	45,066	2,250,462
370 Secretarial, Clerical and Other	15,824	0	0	0	0	15,824
390 Information Technology	0	0	0			0
Total Salaries	152,890	2,112,091	0	93,305	45,066	2,403,352
4XX EMPLOYEES BENEFITS AND ALLOWANCES	22,313	291,487	0	12,807	5,808	332,415
5-6XX SERVICES						
510 Professional, Technical and Specialized	6,177	45,328	5,029	0	0	56,534
520 Communications	2,492	18,843	0	0	0	21,335
530 Utility Services		1,405,171		69,821	0	1,474,992
540 Travel and Meetings	3,708	0	0	0	0	3,708
570 Printing and Binding	0					0
580 Insurance and Bond Premiums	0	146,537	0	0	0	146,537
590 Maintenance and Repair Services	0	394,185	208,598	8,074	12,380	623,237
610 Rentals	0	22,302	0	0	10,517	32,819
620 Property Taxes		96,464	0	33,699	1,942	132,105
630 Advertising	0	0	0	0	0	0
640 Dues and Fees	356	0		0		356
650 Professional and Staff Development	1,810	6,617		0		8,427
680 Information Technology Services	0	0	0	0		0
Total Services	14,543	2,135,447	213,627	111,594	24,839	2,500,050
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710 Supplies	4,450	538,445	69,921	2,842	3,499	619,157
740 Curricular and Media Materials	0	0	0	0	0	0
760 Minor Equipment	0	22,661	0	375	3,053	26,089
780 Information Technology Equipment	0	0	0	0		0
Total Supplies, Materials and Minor Equipment	4,450	561,106	69,921	3,217	6,552	645,246
96X-99 TRANSFERS						
999 Recharge		0				0
TOTALS	194,196	5,100,131	283,548	220,923	82,265	5,881,063

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

For the Year Ended June 30, 2009

Transfers To Capital Fund		
Category "D" School Buildings	-	
Bus Reserve	270,800	
Bus Purchases	-	
Other: Self Supported Debenture	54,465	
Computer Reserve	223,591	
Purchase of Van	28,129	
		576,985
Less: Transfers From Capital Fund		
	-	
		0
Net Transfers To (From) Capital Fund		576,985

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2009	2008
Financial Assets		
Cash and Bank	-	-
Short Term Investments	-	-
Due from - Provincial Government	354,699	417,045
- Federal Government	2,776	16,970
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	453,438	517,185
Accounts Receivable	-	-
Accrued Investment Income	-	-
	810,913	951,200
Liabilities		
Overdraft	-	-
Accounts Payable	-	-
Accrued Liabilities	-	-
Accrued Interest Payable	366,471	428,279
Due to - Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund		-
Deferred Revenue	-	-
Debenture Debt	11,370,601	12,272,728
Other Borrowings	-	-
	11,737,072	12,701,007
Net Debt	(10,926,159)	(11,749,807)
Non-Financial Assets		
Net Tangible Capital Assets	20,969,377	21,366,947
Accumulated Surplus / Equity *	10,043,218	9,617,140
* Comprised of:		
Reserve Accounts	891,925	658,052
Equity in Tangible Capital Assets	9,151,293	8,959,088
	10,043,218	9,617,140

CAPITAL FUND
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

		2009	2008
Revenue			
Provincial Government			
Grants		-	3,866
Debt Servicing - Principal		1,475,330	1,649,022
- Interest		886,999	973,386
Federal Government		-	-
Municipal Government		-	-
Other Sources:			
Investment Income		9,998	12,889
Donations		-	-
Gain / (Loss) on Disposal of Capital Assets		-	-
	-		
	-	0	-
		2,372,327	2,639,163
Expenses			
Amortization		1,613,229	1,678,531
Debenture Debt Interest		910,005	994,901
Other Interest		-	-
Other Capital Items		-	-
		2,523,234	2,673,432
Current Year Surplus / (Deficit)		(150,907)	(34,269)
Net Transfers from (to) Operating Fund		576,985	300,799
Transfers from Special Purpose Fund		-	-
Net Current Year Surplus (Deficit)		426,078	266,530
Opening Accumulated Surplus / Equity		9,617,140	9,350,610
Adjustments:		-	0
		-	-
Opening Accumulated Surplus / Equity as adjusted		9,617,140	9,350,610
Closing Accumulated Surplus / Equity		10,043,218	9,617,140

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2009

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2009 Totals	2008 Totals
	School	Non-School									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	49,839,816	1,937,773	3,172,011	225,371	2,283,281	116,510	1,183,954	-	67,490	58,826,206	58,705,102
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	49,839,816	1,937,773	3,172,011	225,371	2,283,281	116,510	1,183,954	-	67,490	58,826,206	58,705,102
Add: Additions during the year	831,454	-	270,514	28,129	-	-	-	-	85,562	1,215,659	121,104
Less: Disposals and write downs	-	-	138,044	14,554	-	-	-	-	-	152,598	-
Closing Cost	50,671,270	1,937,773	3,304,481	238,946	2,283,281	116,510	1,183,954	-	153,052	59,889,267	58,826,206
Accumulated Amortization											
Opening, as previously reported	32,128,234	1,064,229	1,812,280	184,104	2,154,665	115,747	-	-		37,459,259	35,780,728
Adjustments	-	-	-	-	-	-	-	-		-	-
Opening adjusted	32,128,234	1,064,229	1,812,280	184,104	2,154,665	115,747	-	-		37,459,259	35,780,728
Add: Current period Amortization	1,262,208	39,938	254,613	19,994	35,713	763	-	-		1,613,229	1,678,531
Less: Accumulated Amortization on Disposals and Writedowns	-	-	138,044	14,554	-	-	-	-		152,598	-
Closing Accumulated Amortization	33,390,442	1,104,167	1,928,849	189,544	2,190,378	116,510	-	-		38,919,890	37,459,259
Net Tangible Capital Asset	17,280,828	833,606	1,375,632	49,402	92,903	-	1,183,954	-	153,052	20,969,377	21,366,947
Proceeds from Disposal of Capital As	-	-	-	-	-	-	-			-	-

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS

For the Year Ended June 30, 2009

Fund Name >	Buses	School Buildings	Admin Buildings	Computer Reserve		Totals
Opening Balance, July 1, 2008	374,015	111,571	172,466	-	-	658,052
Additions: (Provide a description of each transaction)						
2008/2009 Interest	3,169	1,977	3,060	1,790		9,996
						-
Transfer	270,800			223,591		494,391
						-
						-
						-
						-
						-
						-
Total Additions	273,969	1,977	3,060	225,381	-	504,387
Withdrawals: (Provide a description of each transaction)						
	-	-				-
Bus Purchase	270,514					270,514
						-
						-
						-
						-
						-
						-
						-
Total Withdrawals	270,514	-	-	-	-	270,514
Closing Balance, June 30, 2009	377,470	113,548	175,526	225,381	-	891,925

SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION

as at June 30

	2009	2008
Financial Assets		
Cash and Bank	1,147,776	996,149
Short Term Investments	11,300	1,700
GST Receivable	294	292
Accrued Investment Income	-	-
Other Investments	-	-
	1,159,370	998,141
Liabilities		
School Generated Funds Liability	158,013	118,843
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	(1,564)	-
Deferred Revenue	-	-
	156,449	118,843
Accumulated Surplus *	1,002,921	879,298
* Comprised of:		
School Generated Funds Accumulated Surplus	424,588	389,332
Other Funds Accumulated Surplus	578,333	489,966
Accumulated Surplus *	1,002,921	879,298

SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

		2009	2008
Revenue			
School Generated Funds		2,116,949	1,781,989
Other Funds	Contributions	176,241	262,256
	Interest	8,452	15,298
		2,301,642	2,059,543
Expenses			
School Generated Funds		2,078,709	1,770,685
Other Funds		96,327	93,615
		-	-
		2,175,036	1,864,300
Current Year Surplus (Deficit)		126,606	195,243
Transfers (to) Operating Fund		-	-
Transfers (to) Capital Fund		-	-
Net Current Year Surplus (Deficit)		126,606	195,243
Opening Accumulated Surplus		879,298	721,296
Adjustments:	School Generated Funds	(2,983)	(37,241)
	Other Funds	-	-
Opening Accumulated Surplus as adjusted		876,315	684,055
Closing Accumulated Surplus		1,002,921	879,298

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2008
REGULAR INSTRUCTION		
English Language - Single Track		4,874.2
Francais - Single Track		-
French Immersion - Single Track		-
Dual Track		
- English Language	870.0	
- Francais	-	
- French Immersion	547.0	
- Other Bilingual	-	1,417.0
Senior Years Technology Education		460.8
TOTAL REGULAR INSTRUCTION		6,752.0
STUDENT SUPPORT SERVICES : Special Placement		196.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		6,948.0

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS	1,803
TOTAL KILOMETERS - LOG BOOK	784,834
TOTAL KILOMETERS - BUS ROUTES	769,510
LOADED KILOMETERS	478,978

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

September 30, 2008

CODE OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320 Executive, Managerial, & Supervisory	24.00	1.75			6.00	1.00	2.00	2.00	36.75
330 Instructional - Teaching	373.90	85.88				11.62			471.40
350 Instructional - Other	25.19	216.19		2.00			33.54		276.92
360 Technical, Specialized And Service	5.16				1.51	5.69	0.50	64.71	77.57
370 Secretarial, Clerical And Other	26.50	2.00			12.05			0.50	41.05
380 Clinician		11.00							11.00
390 Information Technology	6.00								6.00
TOTALS (excluding Trustees)	460.75	316.82	0.00	2.00	19.56	18.31	36.04	67.21	920.69

510 Contracted Clinicians (include private clinicians where possible)		

310 TRUSTEES		9

CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

Administration Costs

Divisional Administration, Function 500	1,974,891	
Curriculum Consulting & Development Administration, Program 605	0	
Transportation Administration, Program 710	146,604	
Operations & Maintenance Administration, Program 810	194,196	
Sub-total	2,315,691	
Less: Liability Insurance	41,170	
Administration portion of self-funded expenses (see below)	0	*
	2,274,521	**(A)**

Expense Base

Total Operating Expenses	60,059,284	
Plus: Transfers to Capital	576,985	
Less: Adult Learning Centres, Function 300	0	
	60,636,269	**(B)**

Percentage (A) / (B)	**3.8%**

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

International Student Programs

Expenses (1)		
Instructional	-	
Administration (deducted above)	-	*
Other:	-	
	-	
	0	
Associated Revenue (2)	-	

Self-Administered Pension Plans

Expenses (1)		
Administration (deducted above)	-	*
Other:	-	
	-	
	0	
Associated Revenue (2)	-	

(1) Incremental costs of the program.

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

CALCULATION OF ALLOWABLE EXPENSES

FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES: CATEGORICAL AND BASE SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES: TUITION, TRANSFER AND RESIDUAL FEES	NON-PROVINCIAL SOURCES: OTHER	ALLOWABLE EXPENSES
		< < < (from Appendix A) > > >			< < < (from Appendix B) > > >			
100 Regular Instruction	34,674,900	0	1,448,908	137,822	53,194	479,056	437,190	32,118,730
210 - 260 Student Support Services	11,506,079	0	4,553,009		30,855		122,561	6,799,654
270 Counselling and Guidance	1,638,216	0	0		0		0	1,638,216
300 Adult Learning Centres	0	0			0		0	0
400 Community Education and Services	196,831		74,388		57,156		67,311	(2,024)
500 Administration	1,974,891	0	0		0		162	1,974,729
605 Curriculum Consulting Administration	0	0	0		0		0	0
610 Curriculum Consulting	160,337	0	0		5,000		0	155,337
620 Library / Media Centre	794,042	0	0		0		0	794,042
630 Professional and Staff Development	713,934	0	0		17,925		1,444	694,565
680 Other	45,383	0	0		0		0	45,383
700 Transportation of Pupils	1,538,589	0	0		0		46,208	1,492,381
800 Operations and Maintenance	5,881,063	82,594		198,360	0		113,536	5,651,761
900 Fiscal	935,019							
SUBTOTAL (ALLOCATED)				336,182	164,130	479,056	788,412	
UNALLOCATED REVENUE/FUNDING				(3,073)	6,891,474	0	21,509,756	
TOTAL	60,059,284	82,594	6,076,305	333,109	7,055,604	479,056	22,298,168	

(1) To determine Allowable Expenses for Student Support Services.

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

APPENDIX A

ADJUSTMENTS TO EXPENSES: (enter deductions as negative amounts)	Function/ Program	Amount
Capitalized Energy Mgmt. Systems Costs (add) (1), (2)	800	54,465
Capitalized Section "D" School Bldgs. Costs (add) (1)	800	
Lease costs paid to other School Divisions (deduct)	800	
Transfers from Capital Fund (deduct)	800	0
Leased Non-School Space (deduct)	800	
Transfers from Special Purpose Fund (deduct)		0
Other Capitalized Items (specify Item and Function/Program) (2)		
Maintenance Van	800	28,129
Total Adjustments to Expenses		82,594

(1) Net of all related revenues.

(2) For capitalized energy management systems costs and other capitalized items, lease and loan payments for eligible equipment may be included.

OTHER PROGRAM SUPPORT:

School Buildings Support: "D" Projects	198,360
Technology Education Equipment & Technical Vocational Initiative	137,822
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	(3,073)
Amount carried forward to Allowable Expenses	333,109

CATEGORICAL AND BASE SUPPORT TO BE ALLOCATED:

		ELIGIBLE SUPPORT
Curricular Materials		401,664
Information Technology		301,248
Special Needs: Coordinator/Clinician		
(A) Maximum Support	468,608	
(B) Eligible Expenses	1,020,926	
(C) Less related revenues		
(D) Allowable Expenses (B) - (C)	1,020,926	
Eligible Support (lesser of A or D)		468,608
Special Needs: Level II and III		3,200,423
Senior Years Technology Education		556,270
English as an Additional Language		313,650
Aboriginal Academic Achievement		293,000
Heritage Language		396
French Language		148,580
Small Schools		
(A) Maximum Support	20,680	
(B) Program Expenses	21,026	
Eligible Support (lesser of A or B)		20,680
Early Childhood Development		74,388
Early Literacy Intervention		243,450
Early Numeracy		33,878
Experiential Learning		20,070
Total amount to be allocated on page 30 (Allowable Expenses)		6,076,305

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements		283,548
PLUS: Capitalized Section "D" Expenses (net)		0
Grounds		0
LESS: Related revenue other than "D" Support		
Allowable Section "D" Expenses	**(C)**	283,548
< OR >		
Expenses to be used for calculating "D" Grant if different from above (cannot be more than amount on line C)	**(D)**	198,360

Refer to page 2 of the Allowable Expenses Guide when completing this section.

CALCULATION OF ALLOWABLE EXPENSES

APPENDIX B

OTHER PROVINCIAL GOVERNMENT REVENUE:	Allocated	Unallocated	Total
Other Dept. of Education, Citizenship & Youth			
General Support Grant		836,539	836,539
Education Property Tax Credit		6,054,935	6,054,935
Tax Incentive Grant		0	0
2% Guarantee		0	0
All other	164,130		164,130
Other Provincial Government Departments	0		0
Total Revenue	164,130	6,891,474	7,055,604

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

NON-PROVINCIAL SOURCES:	Allocated	Unallocated	Total
Federal Government			
Tuition Fees	0		0
All other	24,953		24,953
Municipal Government			
Net Special Requirement		21,364,238	21,364,238
Other	0		0
Other School Divisions			
Transfer Fees	51,350		51,350
Residual Fees	145,458		145,458
All other	1,444		1,444
First Nations			
Tuition Fees	272,048		272,048
All other	0		0
Private Organizations and Individuals			
Tuition Fees	10,200		10,200
Ancillary Services	762,015		762,015
Other Sources			
Interest		145,518	145,518
Donations	0		0
Other	0		0
Total Revenue	1,267,468	21,509,756	22,777,224

TOTAL FEES 479,056
(to agree with total tuition, transfer and residual fees on page 30)

TOTAL OTHER REVENUE 22,298,168
(to agree with total other revenue on page 30)

SENIOR STAFF ALLOCATION (UNAUDITED)

Appendix 2

	Position: Superintendent/CEO	Position: Assistant Superintendent	Position: Assistant Superintendent	Position: Secretary Treasurer	Position: Assistant Secretary Treasurer	Position:
	%	%	%	%	%	%
100 Regular Instruction						
200 Student Support Services						
300 Adult Learning Centres						
500 Administration	100.00%	100.00%	100.00%	100.00%	100.00%	
600 Instructional and Pupil Support Services						
700 Transportation of Pupils						
800 Operations and Maintenance						
TOTAL (must add to 100%)	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%

Notes: To be completed for senior staff allocated to more than one function per the above table.
Senior staff includes superintendents and secretary-treasurers and one reporting level down.
Refer to Allocation Rule 1(b) on page 8.1 of the FRAME Manual.

Appendix C

MANITOBA
School Boards
ASSOCIATION

LEADERSHIP, ADVOCACY AND SERVICE FOR MANITOBA'S PUBLIC SCHOOL BOARDS

October 14, 2009

CALL FOR 2010 RESOLUTIONS

The Resolutions and Policy Committee is now seeking proposed 2010 convention resolutions. Resolutions, along with supporting rationale, should be submitted to the Manitoba School Boards office no later than ***Friday, December 11, 2009***. This deadline enables us to include all proposed resolutions in the regional meeting booklet which is distributed to boards in time to allow them to review the entire package in advance of regional meetings.

In order to receive regional support, a resolution must be presented at the appropriate regional meeting and be passed by the majority of trustees in attendance at that meeting. In accordance with timelines established in Manitoba School Boards Association By-law #4 (12) (d):

- any resolution considered but not adopted by the region will be considered at the AGM if submitted by the sponsoring school board to the Resolutions and Policy Committee no later than ***Friday, February 5, 2010***; and
- any resolution not considered at a regional meeting will be considered a late resolution, and may be submitted to the Resolutions and Policy Committee until ***March 5***. Such resolutions are forwarded to the Provincial Executive for review, and if found to be urgent or emergent in nature, will go forward to convention as Executive resolutions. Resolutions not adopted by the Executive will be considered at convention with the consent of a two-thirds majority of voting delegates present.

Resolutions establish policy for an organization and/or provide specific direction or action to be taken. Resolutions submitted for consideration at the Manitoba School Boards Association convention should fall into one of the categories contained in the Association's policy manual, and should augment (rather than restate) existing policy - **(please refer to the MSBA Website: click on "Who We Are," "Association Governance," "Policies & Beliefs")**. Policy categories are as follows:

- By-Laws
- Matters Affecting the Association
- Employee Relations
- Education Finance
- School Boards
- Transportation
- External Organizations
- Facilities and Materials
- Students and Instruction

If you have any questions, please contact the Manitoba School Boards office or any member of the Resolutions and Policy Committee:

- Ruth Ann Furgala, Evergreen S.D. (378-2901)
- Yolande Dupuis, DSFM (878-3143)
- Lorraine Boitson, Sunrise S.D. (755-2924)
- Judy Bauereiss, Park West S.D. (564-2412)
- Hugh Greaves, Prairie Rose S.D. (435-2567)
- Hilda Froese, Garden Valley S.D. (325-7204)

Thank you.

Carolyn Duhamel
Executive Director

CD/bu

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