



BRANDON SCHOOL DIVISION

October 10, 2014

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

TO BE HELD TUESDAY, OCTOBER 14, 2014
7:00 P.M.

J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE

1031 - 6TH STREET, BRANDON, MANITOBA

D. Labossiere
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, September 22, 2014.
Adopt.

2.00 GOVERNANCE MATTERS:

2.01 Presentations For Information

2.02 Reports of Committees

2.03 Delegations and Petitions

2.04 Communications for Action

- a) BDO Canada LLP, Chartered Accountants, undated, advising that they have audited the accompanying financial statements of the Brandon School Division, which comprise the consolidated statement of financial position as at June 30, 2014 and the consolidated statements of revenue, expenditures and accumulated surplus, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information. They believe the audit evidence they obtained is sufficient and appropriate to provide a basis for their unqualified audit opinion. In their opinion these consolidated financial statements present fairly, in all material respects, the financial position of the Brandon School Division as at June 30, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. The financial information presented in the schedules to the consolidated financial statements was derived from the accounting records tested by them as part of the auditing procedures followed in their examination of the financial statements and, in their opinion, they are fairly presented in all material respects in relation to the financial statements taken as a whole. (Appendix "A").

Refer Motions.

- b) Maureen Farrant, Sgt. At Arms, and Garry W. Andrew, Poppy Committee Chair, The Royal Canadian Legion, Brandon Branch No. 3, September 15, 2014, noting the Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day Service on November 11, 2014 at Westman Place, Keystone Centre. They ask that all wreath layers arrive around 10:00 a.m. There is no reserved seating except for the person who will be placing the wreath on behalf of your organization. Upon arrival wreath layers are to make themselves known to a member of the Legion who will usher them to their place. A \$25.00 donation is to be submitted to the Branch #003 Royal Canadian Legion Poppy Fund at the Division's earliest convenience. A response is requested by November 1, 2014. (Appendix "B").

Refer Business Arising.

- c) The Waverly Park Parent Council, October 1, 2014, wrote to Dr. Michaels, Superintendent, and spoke of the stolen technology from Waverly Park School between June 27, 2014 and August 25, 2014. It was noted in the letter that the Waverly Park Parent Council has purchased \$7,400 in iPads over the past two years through fundraising efforts. The Parent Council is very concerned about how such a significant theft occurred and who will provide the funds to replace these items. (Appendix "C").

Refer Senior Administration.

- d) Correspondence from Alison Johnston, President, Brandon Teachers' Association, October 6, 2014, requesting the Teacher Liaison Committee meet for the purpose of discussing matters of mutual concern. As per Article 28 – "Consultation" of the Collective Agreement. (Appendix "D").

Refer Senior Administration.

2.05 Business Arising

- From Previous Delegation

- From Board Agenda

- a) Correspondence from Maureen Farrant, Sgt. At Arms, and Garry W. Andrew, Poppy Committee Chair, The Royal Canadian Legion, Brandon Branch No. 3, from Communications for Action 2.04a), noting the Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day Service on November 11, 2014 at Westman Place, Keystone Centre and asking for wreath layers to arrive around 10:00 a.m.

Refer Motions.

- MSBA issues (last meeting of the month)

- From Report of Senior Administration

- a) School Reports –
 - Earl Oxford School
 - King George School
 - Special Learner Group Student Achievement Results, Marnie Wilson, Research, Assessment and Evaluation Specialist.
- b) Learning Support Services Presentation – NIL
- c) Items from Senior Administration Report –
 - Auditor's Report and Financial Statements – Refer Motions.
 - Vincent Massey High School Off-Site Activity Request (Montréal) – Refer Motions

2.06 Public Inquiries (max. 15 minutes)

2.07 Motions

- 102/2014 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2014 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.
- 103/2014 That the trip involving twenty-one (21) grades 10, 11 and 12 hockey students, from Vincent Massey High School to make a trip to Montréal, Québec from December 4 to December 8, 2014 be approved and carried out in accordance with Policy/Procedures 4001: Off-Site Activities.

2.08 Bylaws

2.09 Giving of Notice

2.10 Inquiries

- Trustee Inquiries

3.00 ADMINISTRATIVE INFORMATION:

3.01 Report of Senior Administration

Receive and File.

3.02 Communications for Information

- a) Correspondence from Floyd Martens, President, Manitoba School Boards Association, October 8, 2014, to the Trustees who have chosen not to run again, in appreciation of their service to the students within the Division and in our Province. For those who are running, he offers all the best in the campaign to be re-elected.

Receive and File.

3.03 Announcements

- a) School Trustee Election – Wednesday, October 22, 2014.
- b) Inaugural Board Meeting – 7:00 p.m., Wednesday, November 5, 2014, Boardroom.
- c) NEXT REGULAR BOARD MEETING – 7:00 p.m., Monday, November 10, 2014, Boardroom.

4.00 IN CAMERA DISCUSSION

4.01 Student Issues

- Reports

- Trustee Inquiries

4.02 Personnel Matters

- Reports

- a) Confidential #1 – Personnel Report.

- Trustee Inquiries

4.03 Property Matters/Tenders

- Reports

- Trustee Inquiries

4.04 Board Operations

- Reports

- Trustee Inquiries

5.00 ADJOURNMENT



BRANDON SCHOOL DIVISION

MINUTES OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES, THE BRANDON SCHOOL DIVISION, HELD IN THE J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE, 1031 - 6TH STREET, BRANDON, MANITOBA, AT 7:00 P.M., MONDAY, SEPTEMBER 22, 2014.

PRESENT:

Mr. M. Sefton, Chairperson, Mr. J. Murray, Vice-Chairperson, Mr. P. Bartlette, Mrs. P. Bowslaugh, Mr. D. Karnes, Mr. G. Kruck, Dr. L. Ross, Mr. M. Snelling, Mr. K. Sumner.

Mr. D. Labossiere, Secretary-Treasurer, Recording Secretary, Ms. B. Sangster, Live Streaming Video Operator, Ms. K. Boklaschuk.

Senior Administration: Dr. D. M. Michaels, Superintendent/CEO, Mr. G. Malazdrewicz, Associate Superintendent, Ms. B. Switzer, Director of Human Resources.

REGRETS:

Ms. E. Jamora, Assistant Secretary-Treasurer

The Chairperson called the meeting to order at 7:00 p.m. He welcomed everyone in attendance.

AGENDA

1.00 AGENDA/MINUTES:

1.01 Reference to Statement of Board Operations

1.02 Approval of Agenda

The Secretary-Treasurer noted he had two items for In-Camera discussions, one personnel matter and one property matter.

The Superintendent noted she had one item for In-Camera discussions.

Trustee Sefton noted he had one item for In-Camera discussions.

Mr. Murray – Mr. Snelling

That the agenda be approved as amended.

Carried.

1.03 Adoption of Minutes of Previous Meetings

- a) The Minutes of the Regular Board Meeting held September 8, 2014 were circulated.

Mr. Kruck – Mrs. Bowslaugh
That the Minutes be approved as circulated.
Carried.

2.00 GOVERNANCE MATTERS:

2.01 Presentations For Information

2.02 Reports of Committees

- a) Facilities and Transportation Committee Meeting
- b) The written report of the Facilities and Transportation Committee Meeting held on September 4, 2014 was circulated.

2.03 Delegations and Petitions

2.04 Communications for Action

2.05 Business Arising

- From Previous Delegation
- From Board Agenda
- MSBA issues (last meeting of the month)
- From Report of Senior Administration

- a) School Reports

Crocus Plains Regional Secondary School

Mr. Mathew Gustafson, Principal, Crocus Plains Regional Secondary School, provided a presentation to the Board of Trustees regarding the school's student achievement results. He spoke to the areas of the Advanced Placement Program and Math Contests. Mr. Gustafson explained that the Advanced Placement Program (AP) is a cooperative educational endeavor between high schools, colleges, and universities. The AP program provides students with the opportunity to pursue university level studies while still in high school. Crocus Plains had 29 students write at least one AP exam in May 2014. A total of 48 exams were written in the areas of Biology, Calculus, Chemistry, Computer Science, English, Physics and Studio Art.

A number of Grade 9-12 Crocus Plains students participated in the University of Waterloo Mathematics Contests this past year with tremendous results. Grade 9 Mathematics students first wrote the Pascal Contest earning third place in the one (just two points behind first place)

and came in at 21st place in the province. Some of the Grade 9 Mathematics students later wrote the Fryer Contest, placing fourth in the province, earning the Zone Team Champion award. The Trustees thanked Mr. Gustafson for his presentation.

Trustees asked questions for clarification regarding the AP program.

b) Learning Support Services

2013-2014 Student Achievement Summary Report

Marnie Wilson, Research, Assessment and Evaluation Specialist, provided a PowerPoint presentation to the Board of Trustees to provide an overview of the Brandon School Division Student Achievement results.

Trustees asked questions for clarification regarding the all-day every day Kindergarten classes.

c) Items from Senior Administration Report –

- Christian Heritage Shared Services Agreements – Refer Motions.
- Head Teachers – Refer Motions.

The Secretary-Treasurer noted the Shared Services Agreements with Christian Heritage and answered Trustee questions.

2.06 Public Inquiries (max. 15 minutes)

2.07 Motions

99/2014 Mr. Bartlette – Dr. Ross

That the Shared Services Agreements between the Division and Christian Heritage School for the 2014/2015 school year for the provision of transportation services and for use of facilities and resources for Industrial Arts and Home Economics classes be approved, and that the Chairperson and Secretary-Treasurer be and are hereby authorized to affix their signatures and the seal of the Division to the Agreement and to all subsequent claims resulting therefrom in compliance with the Public Schools Act and Regulations thereunder.

Carried

100/2014 Dr. Ross – Mr. Snelling

That the people recommended by the Principals of the schools for the position of Head Teachers for the 2014/2015 school year be approved as identified in the Report of the Senior Administration.

Carried

2.08 Bylaws

3rd Reading:

Mr. Snelling – Dr. Ross

That By-Law 3/2014 being a by-law to regulate the proceedings of the Board of Trustees of the Brandon School Division and repealing By-Law 1/2011 passed January 24, 2011 (as amended by

By-law 4/2011, May 24, 2011 and By-Law 6/2013, October 15, 2013) be now read for a third time, and taken as read, is hereby approved.

Carried

3rd Reading

Mr. Kruck – Mrs. Bowslaugh

That By-Law 4/2014 being a by-law to authorize payment of indemnities and mileage to Trustees and repealing By-Law 4/2010 passed October 25, 2010 (as amended by By-law 1/2012, June 11, 2012) be now read for a third time, and taken as read, is hereby approved.

Carried 8-1 (Trustee Sumner opposed)

2.09 Giving of Notice

2.10 Trustee Inquiries

3.00 ADMINISTRATIVE INFORMATION:

3.01 Report of Senior Administration

Superintendent, Dr. Michaels, highlighted the following three main headings for School Information from the Report of Senior Administration:

- Academic Preparedness
- Global Citizenship
- Health and Wellbeing

Mr. Murray – Dr. Ross

That the September 22, 2014 Report of Senior Administration be received and filed.

Carried.

3.02 Communications for Information

- a) Darryl Gervais, Director, Instructor, Curriculum and Assessment Branch, and Gilbert Michaud, Director, Curriculum Development and Implementation Branch, Manitoba Education and Advanced Learning, August 2014, provided a postcard for parents of K-12 students to inform them of the My Child in School website. Promotional material is also available online at <http://manitoba.ca/mychildinschool/promo/>.
Ordered Filed.
- b) Crocus Plains Regional Secondary School staff, undated, thank you card to the Board for the delivery of muffins to the school staff on the first day of school.
Ordered Filed.
- c) Floyd Martens, President, Manitoba School Boards Association, September 10, 2014, sent a memo that the provincial executive has received and reviewed the membership survey conducted by Viewpoints Research. The ad hoc committee will review the report and

consider revenue strategies that are both stable and predictable for member school boards. The committee's recommendations will go forward to the Executive at its October 6 meeting.

Ordered Filed.

- d) Carolyn Duhamel, Executive Director, Manitoba School Boards Association, September 10, 2014, in a memo to all Board Chairs and all Secretary-Treasurers, provided the 2013-2014 Committee Member survey results for review. Any questions in regards to the report can be directed to her office. The MSBA maintains a list of all committees on which trustees currently serve, a brief description of each, and a list of trustees who have volunteered to serve on various committees. The online volunteer form can be completed at <http://www.mbschoolboards.ca/documents/CommitteeVolForm2013.pdf>

Ordered Filed.

3.03 Announcements

- a) NEXT REGULAR BOARD MEETING – 7:00 p.m., Tuesday, October 14, 2014, Boardroom.

Mr. Sumner – Mr. Murray

That the Board do now resolve into Committee of the Whole In Camera.

Carried.

IN COMMITTEE OF THE WHOLE IN CAMERA

4.00 IN CAMERA DISCUSSION:

4.01 Student Issues

- Reports

- Trustee Inquiries

4.02 Personnel Matters

- Reports

- a) Confidential #1 – Personnel Report was noted.
b) Confidential #2 – Regarding a Personnel matter, was presented to the Board. It was noted a motion would be brought forward at the end of the meeting.
c) The Superintendent and Secretary-Treasurer provided an update on some personnel matters.

- Trustee Inquiries

4.03 Property Matters/Tenders

- Reports

- Trustee Inquiries

4.04 Board Operations

- Reports

- a) The Chairperson shared information with Trustees on a Board Operations matter.
- b) The Superintendent provided an update on a property matter.

- Trustee Inquiries

Mr. Sumner – Dr. Ross

That the Committee of the Whole In Camera do now resolve into Board.

Carried.

101/2014 Mr. Sumner – Dr. Ross

That Confidential #2 and the recommendations therein be approved.

Carried.

5.00 ADJOURNMENT

Mr. Murray – Mr. Snelling

That the meeting does now adjourn (9:30 p.m.)

Carried.

Chairperson

Secretary-Treasurer

APPENDIX A



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, 2014

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Independent Auditor's Report

To the Chairperson and Board of Trustees of
Brandon School Division

We have audited the accompanying financial statements of Brandon School Division, which comprise the consolidated statement of financial position as at June 30, 2014 and the consolidated statements of revenue, expenditures and accumulated surplus, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures included in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion these consolidated financial statements present fairly, in all material respects, the financial position of Brandon School Division as at June 30, 2014 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matters

The financial information presented in the schedules to the consolidated financial statements was derived from the accounting records tested by us as part of the auditing procedures followed in our examination of the financial statements and, in our opinion, they are fairly presented in all material respects in relation to the financial statements taken as a whole.



Chartered Accountants

Brandon, Manitoba
October 14, 2014

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



Tel: 204 727 0671
Fax: 204 726 4580
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BDO Canada LLP
148 - 10th Street
Brandon MB R7A 4E6 Canada

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 2013/2014 School Year of the Brandon School Division as at September 30, 2013. 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 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, 2013 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2013/2014 School Year referred to above.

Chartered Accountants

Brandon, Manitoba
October 14, 2014

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



Tel: 204 727 0671
Fax: 204 726 4580
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BDO Canada LLP
148 - 10th Street
Brandon MB R7A 4E6 Canada

October 14, 2014

Mr. Dennis Labossiere, Secretary-Treasurer
Brandon School Division
1031 6th Street
Brandon Manitoba R7A 4K5

Dear Mr. Labossiere:

Re: Management Letter

Brandon School Division

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

During the course of our audit of the financial statements of Brandon School Division for the year ended June 30, 2014, we did not encounter any significant matters which we believe should be brought to your attention.

This communication is prepared solely for the information of and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

Yours truly,

Todd Birkhan
Partner
BDO Canada LLP
Chartered Accountants

Management's Responsibility for Financial Reporting

The accompanying financial statements of the Brandon School Division and all the information in this annual report are the responsibility of management and have been approved by the Board of Trustees.

The financial statements have been prepared in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances in order to ensure that the financial statements are presented fairly in all material respects.

The School Division maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the School Division's assets are appropriately accounted for and adequately safeguarded.

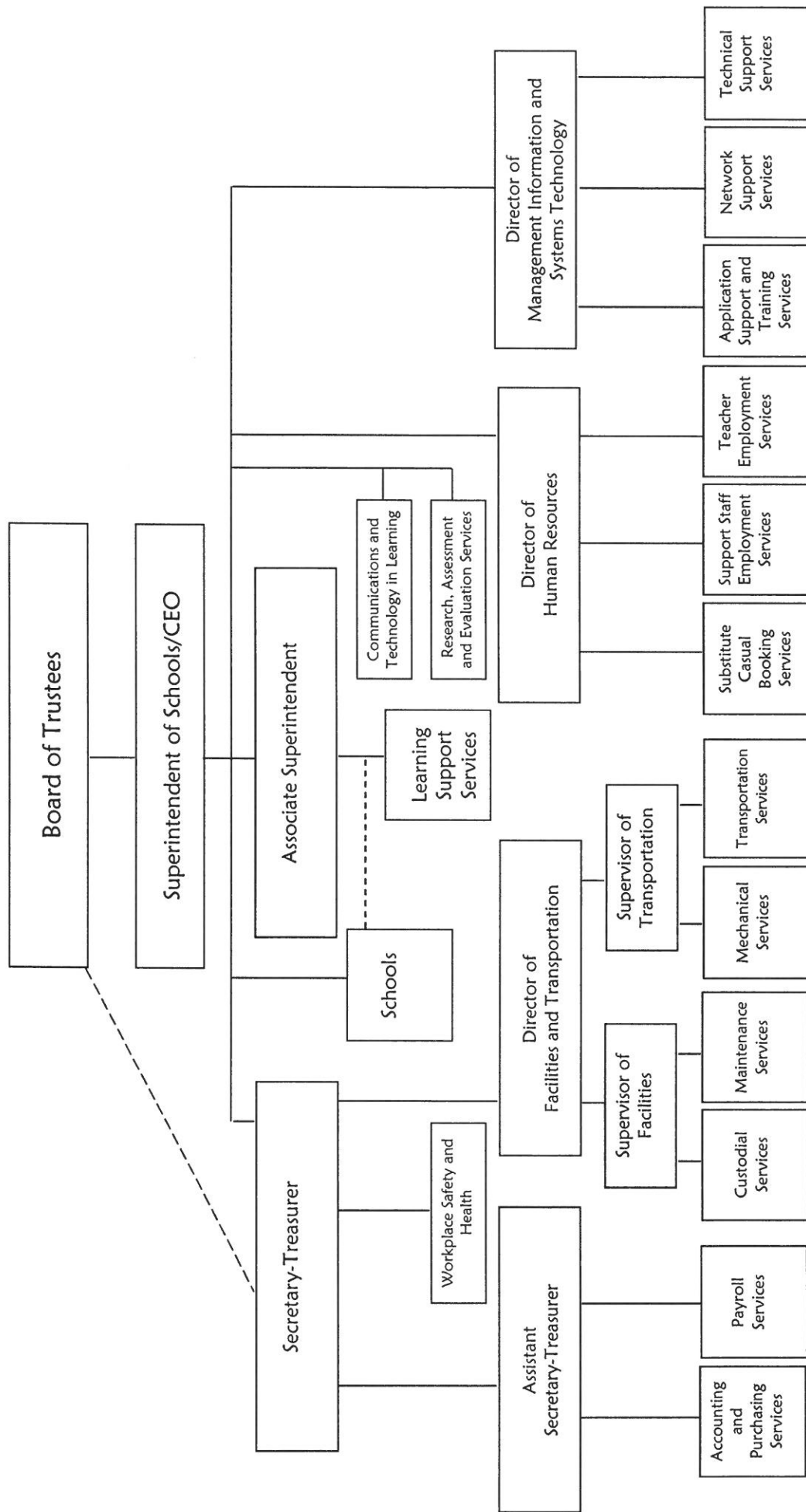
The Board of Trustees are responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the statements.

The Board of Trustees reviews and approves the School Division's financial statements. The Board of Trustees meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities and to review the annual report, the financial statements and the external auditor's report. The Board of Trustees also consider the engagement of the external auditors.

The financial statements have been audited by BDO Canada LLP in accordance with Canadian public sector accounting standards. BDO Canada LLP have full and free access to the Board of Trustees.

Chairperson _____

Brandon School Division Organizational Reporting Structure



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, audio-visual equipment and computers). Also includes school based administration costs including principals, vice-principals and support staff.

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

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

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

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

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

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

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

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at June 30

Notes		2014	2013
	Financial Assets		
	Cash and Bank	-	-
	Due from - Provincial Government	2,209,205	2,270,301
	- Federal Government	120,117	101,025
	- Municipal Government	18,560,053	16,327,685
	- Other School Divisions	72,270	132,310
	- First Nations	57,113	74,607
	Accounts Receivable	97,031	28,635
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>21,115,789</u>	<u>18,934,563</u>
	Liabilities		
*	Overdraft	4,663,544	2,964,971
	Accounts Payable	12,076,877	9,518,113
	Accrued Liabilities	10,555	8,444
*	Employee Future Benefits	1,608,493	1,552,038
	Accrued Interest Payable	320,936	306,190
	Due to - Provincial Government	1,627	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
*	Deferred Revenue	3,166,395	3,421,579
*	Debenture Debt	15,060,824	14,763,839
	Other Borrowings	-	-
	School Generated Funds Liability	268,182	296,177
		<u>37,177,433</u>	<u>32,831,351</u>
	Net Debt	<u>(16,061,644)</u>	<u>(13,896,788)</u>
	Non-Financial Assets		
*	Net Tangible Capital Assets (TCA Schedule)	31,112,366	26,344,710
	Inventories	56,097	74,374
	Prepaid Expenses	243,893	199,004
		<u>31,412,356</u>	<u>26,618,088</u>
*	Accumulated Surplus	<u>15,350,712</u>	<u>12,721,300</u>

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

Notes		2014	2013
	Revenue		
	Provincial Government	55,671,171	51,697,493
	Federal Government	24,918	129,504
	Municipal Government - Property Tax	32,108,074	28,302,015
	- Other	-	-
	Other School Divisions	315,072	353,285
	First Nations	173,220	227,955
	Private Organizations and Individuals	751,327	781,230
	Other Sources	68,048	57,432
	School Generated Funds	2,533,167	2,584,626
	Other Special Purpose Funds	317,960	173,827
		<u>91,962,957</u>	<u>84,307,367</u>
	Expenses		
	Regular Instruction	50,237,368	47,675,685
	Student Support Services	18,010,847	17,781,477
	Adult Learning Centres	-	-
	Community Education and Services	245,769	281,821
	Divisional Administration	2,431,661	2,358,821
	Instructional and Other Support Services	2,526,743	2,404,475
	Transportation of Pupils	2,041,728	1,972,082
	Operations and Maintenance	7,030,834	6,665,537
*	Fiscal - Interest	820,473	731,640
	- Other	1,439,690	1,401,350
	Amortization	1,979,188	1,835,238
	Other Capital Items	8,260	8,963
	School Generated Funds	2,401,010	2,621,478
	Other Special Purpose Funds	168,640	252,786
		<u>89,342,211</u>	<u>85,991,353</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>2,620,746</u>	<u>(1,683,986)</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(8,666)</u>	<u>76,758</u>
	Net Current Year Surplus (Deficit)	<u>2,629,412</u>	<u>(1,760,744)</u>
	Opening Accumulated Surplus	12,721,300	14,482,044
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	0	-	-
	Opening Accumulated Surplus, as adjusted	<u>12,721,300</u>	<u>14,482,044</u>
	Closing Accumulated Surplus	<u>15,350,712</u>	<u>12,721,300</u>

See accompanying notes to the Financial Statements

* NOTE REQUIRED

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2014

	2014	2013
Current Year Surplus (Deficit)	2,620,746	(1,683,986)
Amortization of Tangible Capital Assets	1,979,188	1,835,238
Acquisition of Tangible Capital Assets	(6,746,844)	(5,945,300)
(Gain) / Loss on Disposal of Tangible Capital Assets	-	(2,419)
Proceeds on Disposal of Tangible Capital Assets	-	2,419
	(4,767,656)	(4,110,062)
Inventories (Increase)/Decrease	18,277	(7,415)
Prepaid Expenses (Increase)/Decrease	(44,889)	(87,311)
	(26,612)	(94,726)
(Increase)/Decrease in Net Debt	(2,173,522)	(5,888,774)
Net Debt at Beginning of Year	(13,896,788)	(7,931,256)
Adjustments Other than Tangible Cap. Assets	8,666	(76,758)
	(13,888,122)	(8,008,014)
Net Debt at End of Year	(16,061,644)	(13,896,788)

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2014

	2014	2013
Operating Transactions		
Current Year Surplus/(Deficit)	2,620,746	(1,683,986)
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	1,979,188	1,835,238
(Gain)/Loss on Disposal of Tangible Capital Assets	-	(2,419)
Employee Future Benefits Increase/(Decrease)	56,455	394,958
Due from Other Organizations (Increase)/Decrease	(2,112,830)	(1,898,271)
Accounts Receivable & Accrued Income (Increase)/Decrease	(68,396)	26,982
Inventories and Prepaid Expenses - (Increase)/Decrease	(26,612)	(94,726)
Due to Other Organizations Increase/(Decrease)	1,627	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	2,575,621	1,603,077
Deferred Revenue Increase/(Decrease)	(255,184)	63,852
School Generated Funds Liability Increase/(Decrease)	(27,995)	44,772
Adjustments Other than Tangible Cap. Assets	8,666	(76,758)
Cash Provided by Operating Transactions	<u>4,751,286</u>	<u>212,719</u>
Capital Transactions		
Acquisition of Tangible Capital Assets	(6,746,844)	(5,945,300)
Proceeds on Disposal of Tangible Capital Assets	-	2,419
Cash (Applied to)/Provided by Capital Transactions	<u>(6,746,844)</u>	<u>(5,942,881)</u>
Investing Transactions		
Portfolio Investments (Increase)/Decrease	-	11,629
Cash Provided by (Applied to) Investing Transactions	<u>-</u>	<u>11,629</u>
Financing Transactions		
Debenture Debt Increase/(Decrease)	296,985	3,524,047
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	<u>296,985</u>	<u>3,524,047</u>
Cash and Bank / Overdraft (Increase)/Decrease	(1,698,573)	(2,194,486)
Cash and Bank (Overdraft) at Beginning of Year	<u>(2,964,971)</u>	<u>(770,485)</u>
Cash and Bank (Overdraft) at End of Year	<u>(4,663,544)</u>	<u>(2,964,971)</u>

**BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014**

1. Nature of Organization and Economic Dependence

The Brandon School Division is a public body that provides education services to residents within its geographic location. The Division is funded mainly by grants from the Province of Manitoba, and a special levy on the property assessment included in the Division's boundaries. The Division is 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).

a) Reporting Entity and Consolidation

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

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

b) Basis of Accounting

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

c) Fund Accounting

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

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

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

d) School Generated Funds

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

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

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

e) Tangible Capital Assets

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

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

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

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

Grouping of assets is not permitted except for computer workstations.

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.

f) Employee Future Benefits

Benefits plans that provide for future benefits to employees are costed in the period in which the future benefit was earned. For non-vesting accumulating sick days, the benefit costs are recognized, if deemed material, based on a projection of expected future utilization of sick time, discounted using net present value techniques.

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

g) Capital Reserve

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

h) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates were employed when calculating the future sick leave liability, the future severance liability and the useful life of capital assets used to determine amortization expense. Actual results could differ from management's best estimates, as additional information becomes available in the future.

i) Measurement Uncertainty

Measurement uncertainty exists in the recording of sick leave and severance liabilities affecting employee future benefits payable and the regular instruction, student support services, community education and services, divisional administration, instructional and other support services, transportation of pupils, and operations and maintenance expense accounts.

Sick leave is calculated using an estimate of the future salary rates of employees and the number of sick days that employees will use in future years. These estimates are based on past experience; however, measurement uncertainty exists as the actual future salary rates and sick days to be claimed are unknown.

The severance liability is an estimate of future severance costs related to the number of employees who will earn vested severance pay. These estimates are based on the number of employees who have earned this benefit in the past; however, measurement uncertainty exists as the actual number of employees who will earn this benefit in the future is unknown.

j) 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.

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

3. Bank Overdraft

The Division has an authorized line of credit with CIBC of \$10,500,000 for operating expenditures by way of overdrafts; the unused portion of the line of credit at June 30, 2014 is \$6,779,676. The Division also has an authorized line of credit with CIBC of \$6,500,000 for the George Fitton School New Gymnasium & New Child Care Facility project by way of overdrafts; the unused portion of the line of credit at June 30, 2014 is \$3,583,677. Both lines of credit are repayable on demand at the bank's prime rate less .600%; interest is paid monthly. Interest earned is the monthly average Banker's Acceptance rate less the Banker's Acceptance cap.

4. Employee Future Benefits

Non-vested accumulated sick leave benefits are measured using net present value techniques on the expected future utilization of excess sick benefits used over earned per year, to maximum entitlement. The impact of the estimated non-vested sick leave benefit cost for 2013-2014 is (\$8,666).

Long Service Recognition benefits are given to employees who resign from their position with the Division after fifteen (15) or more consecutive years of service in a support staff position, the employee is entitled to and has the option of a paid leave or a lump sum payment based on two (2) days for each year of said service. Long Service Recognition benefits are measured using three (3) year retirement averages on the expected future utilization of this benefit. The impact of the estimated Long Service Recognition Benefit cost for 2013-2014 is \$51,868.

5. Deferred Revenue

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

	Balance as at June 30, 2013	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2014
Education property tax credit	\$ 3,367,846	\$ 7,671,678	\$ 7,948,052	\$ 3,091,472
Other special funds	53,733	59,485	38,295	74,923
	<u>\$ 3,421,579</u>	<u>\$ 7,731,163</u>	<u>\$ 7,986,347</u>	<u>\$ 3,166,395</u>

6. 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 2014 to 2034. 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 3.625% to 9.875%.

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

Debenture interest expense payable as at June 30, 2014, 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 debenture principal and interest repayments in the next five years are:

2014-15	\$ 1,213,972	\$ 757,831	\$ 1,971,804
2015-16	1,139,604	677,660	1,817,263
2016-17	985,910	609,589	1,595,500
2017-18	930,105	559,294	1,489,399
2018-19	956,421	508,896	1,465,317
Thereafter	9,834,811	2,749,134	12,583,945
	<u>\$ 15,060,824</u>	<u>\$ 5,862,405</u>	<u>\$ 20,923,229</u>

7. 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 \$268,182

	2014
Parent Council Funds	\$ 239,429
Other Parent Group Funds	14,280
Student Council Funds	13,782
Staff Funds	691
	<u>\$ 268,182</u>

8. Net Tangible Capital Assets

The Schedule of Tangible Capital Assets (TCA), page 23 of the audited financial statements, provides a breakdown of cost, accumulated amortization and net book value by class.

	Gross Amount	Accumulated Amortization	2014 Net Book Value
Owned-tangible capital assets	\$ 76,909,746	\$ 46,297,092	\$ 30,612,654
Capital lease	555,236	55,524	499,712
	<u>\$ 77,464,982</u>	<u>\$ 46,352,616</u>	<u>\$ 31,112,366</u>

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

9. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

	<u>2014</u>
Operating fund:	
Designated surplus	\$ 532,198
Undesignated surplus	3,616,239
Less: Non-vested sick leave to date	<u>(358,823)</u>
	<u>3,789,614</u>
Capital fund:	
Reserve accounts	924,508
Equity in tangible capital assest	<u>8,932,171</u>
	<u>9,856,679</u>
Special purpose fund:	
School generated funds	679,114
Other special purpose funds	<u>1,028,546</u>
	<u>1,707,660</u>
Total accumulated surplus	<u><u>\$ 15,353,953</u></u>

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.

	<u>2014</u>
Prior year designated balance	\$ 200,698
School budget carryovers by board policy	<u>331,500</u>
	<u><u>\$ 532,198</u></u>

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.

	<u>2014</u>
Bus reserves	\$ 337,425
Computer reserves	-
School building reserves	411,557
Administration building reserves	<u>175,526</u>
	<u><u>\$ 924,508</u></u>

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

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

	2014
Scholarship trust	\$ 6,303
Property trust	805,708
Charitable donation fund	216,535
Other special purpose funds	<u>\$ 1,028,546</u>

10. 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 student resident in the Division. The Municipal Government-Property Tax shown on the consolidated revenue and expense is raised over the two calendar (tax) years; 43.5% from 2013 tax year and 56.5% from 2014 tax year. Below are the related revenue and receivable amounts:

	2014	2013
Revenue - Municipal Government - Property Tax	<u>\$ 32,108,074</u>	<u>\$ 28,302,015</u>
Receivable - Due from Municipal - Property Tax	<u>\$ 18,560,053</u>	<u>\$ 16,327,685</u>

11. Interest Received and Paid

The Division received interest during the year of \$68,048 (previous year \$64,068); interest paid during the year was \$820,473 (previous year \$731,640).

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

	2014
Operating fund	
Fiscal-short term loan, interest and bank charges	\$ 26,807
Capital fund	
Debenture debt interest	793,666
Other interest	-
	<u>\$ 820,473</u>

The accrual portion of debenture debt interest expense of \$320,936 included under the Capital Fund-Debenture debt interest is offset by an accrual of the debt servicing grant from the Province of Manitoba and our self-funded debt.

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2014

12. Special Levy Raised for la Division scolaire franco-manitobaine

In accordance with Section 190.1 of The Public Schools Act the Division is required to collect a special levy on behalf la Division scolaire franco-manitobaine. As at June 30, 2014, the amount of this special levy was \$371,511 (2013 - \$316,876). These amounts are not included in the Division's consolidated financial statements.

ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS

as at June 30, 2014

Operating Fund Accumulated Surplus (Deficit)	3,789,614
Equity in Tangible Capital Assets	8,932,171
Capital Reserve Accounts	924,508
School Generated Funds	675,873
Other Special Purpose Funds	<u>1,028,546</u>
Consolidated Accumulated Surplus	<u>15,350,712</u>

Operating Fund Accumulated Surplus Comprised of:

Designated Surplus *

[illegible]

* Includes all Board-approved surplus designations by Board Motion or, in the case of school budget carryovers, by Board policy.

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2014	2013
Financial Assets		
Cash and Bank	800	800
Due from		
- Provincial Government	1,892,208	1,969,831
- Federal Government	-	60,928
- Municipal Government	18,560,053	16,327,685
- Other School Divisions	72,270	132,310
- First Nations	57,113	74,607
- Other Funds	3,394,420	946,522
Accounts Receivable	97,031	28,635
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>24,073,895</u>	<u>19,541,318</u>
Liabilities		
Overdraft	3,720,324	4,285,197
Accounts Payable	12,076,877	9,518,113
Accrued Liabilities	10,555	8,444
Employee Future Benefits	1,608,493	1,552,038
Accrued Interest Payable	-	-
Due to		
- Provincial Government	1,627	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	-	-
Deferred Revenue	3,166,395	3,421,579
Other Borrowings	-	-
	<u>20,584,271</u>	<u>18,785,371</u>
Net Financial Assets (Net Debt)	<u>3,489,624</u>	<u>755,947</u>
Non-Financial Assets		
Inventories	56,097	74,374
Prepaid Expenses	243,893	199,004
	<u>299,990</u>	<u>273,378</u>
Accumulated Surplus (Deficit)	<u><u>3,789,614</u></u>	<u><u>1,029,325</u></u>

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

For the Year Ended June 30

	2014 Actual	2014 Budget	2013 Actual
Revenue			
Provincial Government - Core	53,814,572	53,211,394	50,136,302
Federal Government	24,918	23,900	129,504
Municipal Government - Property Tax	32,108,074	32,197,506	28,302,015
- Other	-	-	-
Other School Divisions	315,072	280,800	353,285
First Nations	173,220	307,600	227,955
Private Organizations and Individuals	751,327	670,600	781,230
Other Sources	68,048	73,000	53,906
	<u>87,255,231</u>	<u>86,764,800</u>	<u>79,984,197</u>
Expenses			
Regular Instruction	50,237,368	51,689,000	47,675,685
Student Support Services	18,010,847	18,399,100	17,781,477
Adult Learning Centres	-	-	-
Community Education and Services	245,769	293,200	281,821
Divisional Administration	2,431,661	2,732,600	2,358,821
Instructional and Other Support Services	2,526,743	2,523,000	2,404,475
Transportation of Pupils	2,041,728	2,041,300	1,972,082
Operations and Maintenance	7,030,834	7,330,400	6,665,537
Fiscal	1,466,498	1,501,700	1,424,654
	<u>83,991,448</u>	<u>86,510,300</u>	<u>80,564,552</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>3,263,783</u>	<u>254,500</u>	<u>(580,355)</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(8,666)</u>		<u>76,758</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>3,272,449</u>	<u>254,500</u>	<u>(657,113)</u>
Net Transfers from (to) Capital Fund	<u>(512,160)</u>	<u>(254,500)</u>	<u>(806,820)</u>
Transfers from Special Purpose Funds	<u>-</u>		<u>-</u>
Net Current Year Surplus (Deficit)	<u>2,760,289</u>	<u>0</u>	<u>(1,463,933)</u>
Opening Accumulated Surplus (Deficit)	1,029,325		2,493,258
Adjustments:	-		-
	-		-
	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>1,029,325</u>		<u>2,493,258</u>
Closing Accumulated Surplus (Deficit)	<u>3,789,614</u>		<u>1,029,325</u>

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

For the Year Ended June 30, 2014

Funding of Schools Program

Base Support

Instructional Support	14,994,951	
Additional Instructional Support for Small Schools	-	
Sparsity	110,830	
Curricular Materials	466,890	
Information Technology	466,890	
Library Services	715,898	
Student Services	2,548,773	
Counselling and Guidance	638,083	
Professional Development	357,949	
Physical Education	187,125	
Occupancy	3,052,350	23,539,739

Categorical Support

Transportation	1,002,404	
Board and Room	-	
Special Needs: Coordinator/Clinician	544,705	
Special Needs: Level 2	1,040,938	
Special Needs: Level 3	1,454,514	
Senior Years Technology Education	567,215	
English as an Additional Language	796,075	
Aboriginal Academic Achievement (including BSSAP)	342,500	
Aboriginal and International Languages	742	
French Language Instruction	181,443	
Small Schools	20,615	
Enrolment Change Support	387,314	
Northern Allowance	-	
Early Childhood Development Initiative	146,441	
Early Literacy Intervention	391,660	
Numeracy	76,020	
Experiential Learning	22,620	
Education for Sustainable Development	15,400	6,990,606

Equalization		11,482,622
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Additional Equalization		-
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Adjustment for Days Closed		-
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Formula Guarantee		-
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Other Program Support

School Buildings Support: "D" Projects	198,960	
Technology Education Equipment Replacement	79,100	
Technical Vocational Initiative - Equipment Upgrade	21,305	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	-	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	299,365

42,312,332

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

For the Year Ended June 30, 2014

Other Department of Education and Advanced Learning

Non-Resident	-	
Special Needs	-	
Institutional Programs	-	
Nursing Supports (URIS)	(13,048)	
Substitute Fees	9,789	
General Support Grant	1,388,329	
Education Property Tax Credit	7,792,534	
Tax Incentive Grant	1,831,418	
Smaller Classes Initiative (K - 3)	311,223	
Community Schools	66,814	
Healthy Schools Initiative	21,898	
Learning to Age 18 Coordinator	39,547	
Other: French Second Language Revitalization Grant	38,506	
Marking	5,426	
Christian Heritage	9,804	
		11,502,240

Other Provincial Government Departments (Not including GBE's)

Employment Programs	-	
Adult Learning Centres	-	
Other:	-	
		0

Funding of Schools Program (previous page)	42,312,332
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TOTAL PROVINCIAL GOVERNMENT REVENUE	53,814,572
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OPERATING FUND - REVENUE DETAIL **NON-PROVINCIAL GOVERNMENT SOURCES**

For the Year Ended June 30, 2014

Federal Government

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:			
	Elections Canada	3,060	
	Odyssey Program	21,858	
			24,918

Municipal Government

Special Requirement	41,732,026		
Less: Education Property Tax Credit	(7,792,534)		
Less: Tax Incentive Grant	(1,831,418)	32,108,074	
Other:		-	32,108,074

Other School Divisions

Transfer Fees		80,600	
Residual Fees		234,102	
Transportation of Pupils		-	
Other:	Sub Recovery	370	
			315,072

First Nations

Tuition Fees		173,220	
Transportation of Pupils		-	
Other:		-	
			173,220

Private Organizations and Individuals (Includes GBE's)

Regular Tuition		-	
International Tuition		50,000	
Continuing Education		-	
Other Tuition:		-	
Food Service		247,487	
Government Business Enterprises (GBE's)		-	
Other:			
	Joint Use Recovery	68,092	
	Rental of Building Space	35,551	
	Vocational Sales	41,703	
	Expense Recovery	123,421	
	BRHA Cost Recovery	128,700	
	Field Trips	56,373	751,327

Other Sources

Interest		68,048	
Donations		-	
Other:		-	
			68,048

TOTAL NON-PROVINCIAL GOVERNMENT REVENUE

33,440,659

OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2014	2013
	Regular Instruction	Student Support Services	Adult Learning Centres	Education and Services	Divisional Administration	Instructional and Other Support Services	Transportation of Pupils	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	43,489,403	16,267,253	-	160,573	1,648,587	1,871,018	1,227,496	3,039,238		67,703,568	65,146,153
Employees Benefits and Allowances	2,550,860	1,300,928	-	18,301	170,900	116,282	173,842	451,622		4,782,735	4,436,793
Services	600,078	307,150	-	41,536	560,177	459,087	223,089	2,669,021		4,860,138	4,599,682
Supplies, Materials and Minor Equipment	3,474,177	135,516	-	25,359	51,997	80,356	417,301	870,953		5,055,659	4,825,905
Interest and Bank Charges									26,808	26,808	23,304
Bad Debt Expense										0	13,021
Transfers	122,850	-	-	-	-	-	-	-	(PAYROLL TAX) 1,439,690	1,562,540	1,519,694
TOTALS	50,237,368	18,010,847	0	245,769	2,431,661	2,526,743	2,041,728	7,030,834	1,466,498	83,991,448	80,564,552

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

For the Year Ended June 30, 2014

10-Oct-14

REGULAR INSTRUCTION		10	SINGLE TRACK SCHOOLS *				80	90	TOTALS
			20	50	70				
CODE	OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION		DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
3XX	SALARIES								
320	Executive, Managerial and Supervisory	3,602,444							3,602,444
330	Instructional - Teaching		28,099,454		1,411,064		5,603,658	2,152,760	37,266,936
350	Instructional - Other		691,352		18,412		162,523	104,670	976,957
360	Technical, Specialized and Service	50,051	40,203				21,945	125,279	237,478
370	Secretarial, Clerical and Other	1,045,473							1,045,473
390	Information Technology	360,115							360,115
	Total Salaries	5,058,083	28,831,009	0	1,429,476		5,788,126	2,382,709	43,489,403
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	350,092	1,656,429		75,058		329,533	139,748	2,550,860
5-6XX	SERVICES								
510	Professional, Technical and Specialized								0
520	Communications	181,807							181,807
540	Travel and Meetings	3,009	15,540		160		2,687		21,396
560	Tuition							12,928	12,928
570	Printing and Binding							0	0
580	Insurance and Bond Premiums								0
590	Maintenance and Repair Services	894	77,640		247		11,288		90,069
610	Rentals	1,499	47,154		1,820		8,101		58,574
630	Advertising								0
640	Dues and Fees		52,042				271		52,313
650	Professional and Staff Development	2,838							2,838
680	Information Technology Services	58,495	121,658						180,153
	Total Services	248,542	314,034	0	2,227		22,347	12,928	600,078
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT								
710	Supplies	23,257	844,958		56,193		168,117	527,383	1,619,908
740	Curricular and Media Materials		549,503		14,702		74,497	31,681	670,383
760	Minor Equipment	6,326	175,807				139	118,400	300,672
780	Information Technology Equipment	25,233	824,455					33,526	883,214
	Total Supplies, Materials and Minor Equipment	54,816	2,394,723	0	70,895		242,753	710,990	3,474,177
96X-99	TRANSFERS								
960	School Divisions		122,850						122,850
980	Organizations and Individuals								0
	Total Transfers	0	122,850	0	0		0	0	122,850
	TOTALS	5,711,533	33,319,045	0	1,577,656		6,382,759	3,246,375	50,237,368

* 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, 2014

10-Oct-14

STUDENT SUPPORT SERVICES		10	20	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION / CO-ORDINATION	GIFTED EDUCATION *	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	OTHER RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX	SALARIES								
320	Executive, Managerial and Supervisory	84,594							84,594
330	Instructional - Teaching				966,323	2,925,520	4,242,085	1,547,433	9,681,361
350	Instructional - Other			2,048	879,135	3,551,908	147,948	333,614	4,914,653
360	Technical, Specialized and Service				10,881				10,881
370	Secretarial, Clerical and Other	28,281		46,553					74,834
380	Clinician			1,500,930					1,500,930
390	Information Technology								0
	Total Salaries	112,875	0	1,549,531	1,856,339	6,477,428	4,390,033	1,881,047	16,267,253
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	6,049		82,984	173,920	663,870	243,060	131,045	1,300,928
5-6XX	SERVICES								
510	Professional, Technical and Specialized			22,349			98,303	94,345	214,997
520	Communications	1,062		14,156		678	2,716	977	19,589
540	Travel and Meetings			32,290	1,188	488	7,230	11,148	52,344
560	Tuition								0
570	Printing and Binding								0
580	Insurance and Bond Premiums								0
590	Maintenance and Repair Services								0
610	Rentals								0
630	Advertising								0
640	Dues and Fees								0
650	Professional and Staff Development			20,220					20,220
680	Information Technology Services								0
	Total Services	1,062	0	89,015	1,188	1,166	108,249	106,470	307,150
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT								
710	Supplies	6,821		22,527	23,652	19,916	6,209		79,125
740	Curricular and Media Materials			4,272	1,432				5,704
760	Minor Equipment			18,642					18,642
780	Information Technology Equipment			32,045					32,045
	Total Supplies, Materials and Minor Equipment	6,821	0	77,486	25,084	19,916	6,209	0	135,516
96X-99	TRANSFERS								0
960	School Divisions								0
980	Organizations and Individuals								0
	Total Transfers	0		0	0	0			0
	TOTALS	126,807	0	1,799,016	2,056,531	7,162,380	4,747,551	2,118,562	18,010,847

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300
For the Year Ended June 30, 2014

10-Oct-14

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

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2014

COMMUNITY EDUCATION AND SERVICES		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other			32,589	71,953	104,542
360	Technical, Specialized and Service			56,031		56,031
370	Secretarial, Clerical and Other					0
380	Clinician					0
390	Information Technology					0
	Total Salaries	0	0	88,620	71,953	160,573
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			7,101	11,200	18,301
5-6XX	SERVICES					
510	Professional, Technical and Specialized				41,176	41,176
520	Communications					0
540	Travel and Meetings				360	360
570	Printing and Binding					0
590	Maintenance and Repair Services					0
610	Rentals					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	41,536	41,536
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies					
740	Curricular and Media Materials			24,535	824	25,359
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	24,535	824	25,359
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	120,256	125,513	245,769

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500
For the Year Ended June 30, 2014

10-Oct-14

DIVISIONAL ADMINISTRATION		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	136,050				136,050
320	Executive, Managerial and Supervisory		301,803	278,012	90,519	670,334
360	Technical, Specialized and Service			226,226		226,226
370	Secretarial, Clerical and Other		147,049	468,928		615,977
390	Information Technology					0
	Total Salaries	136,050	448,852	973,166	90,519	1,648,587
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,350	25,864	129,262	13,424	170,900
5-6XX	SERVICES					
510	Professional, Technical and Specialized		9,901	78,917	59,607	148,425
520	Communications		6,713	28,905	1,800	37,418
540	Travel and Meetings	35,334	10,709	8,498	1,740	56,281
570	Printing and Binding					0
580	Insurance and Bond Premiums			50,794		50,794
590	Maintenance and Repair Services	264	8,813	1,117		10,194
610	Rentals			6,576		6,576
630	Advertising			85,721		85,721
640	Dues and Fees	82,222	3,606	6,406		92,234
650	Professional and Staff Development			12,793	11,668	24,461
680	Information Technology Services				48,073	48,073
	Total Services	117,820	39,742	279,727	122,888	560,177
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	297	9,933	1,551	4,494	16,275
740	Curricular and Media Materials					0
760	Minor Equipment		2,105	14,518	3,034	19,657
780	Information Technology Equipment	1,151			14,914	16,065
	Total Supplies, Materials and Minor Equipment	1,448	12,038	16,069	22,442	51,997
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0		0
	TOTALS	257,668	526,496	1,398,224	249,273	2,431,661

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2014

10-Oct-14

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX SALARIES							
320	Executive, Managerial and Supervisory		76,152				76,152
330	Instructional - Teaching		231,394	723,135	632,347		1,586,876
350	Instructional - Other			103,681			103,681
360	Technical, Specialized and Service				47,656	35,586	83,242
370	Secretarial, Clerical and Other				21,067		21,067
390	Information Technology						0
Total Salaries		0	307,546	826,816	701,070	35,586	1,871,018
4XX EMPLOYEES BENEFITS AND ALLOWANCES			15,450	53,637	43,247	3,948	116,282
5-6XX SERVICES							
510	Professional, Technical and Specialized		2,040				2,040
520	Communications		3,319	498	2,138	677	6,632
540	Travel and Meetings		9,000			4,900	13,900
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees					7,300	7,300
650	Professional and Staff Development		6,756		388,205		394,961
680	Information Technology Services			34,254			34,254
Total Services		0	21,115	34,752	390,343	12,877	459,087
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies						
740	Curricular and Media Materials		6,248	1,785		29,866	37,899
760	Minor Equipment			42,457			42,457
780	Information Technology Equipment						0
Total Supplies, Materials and Minor Equipment		0	6,248	44,242	0	29,866	80,356
96X-99 TRANSFERS							
960	School Divisions						0
980	Organizations and Individuals						0
Total Transfers						0	0
TOTALS		0	350,359	959,447	1,134,660	82,277	2,526,743

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700
For the Year Ended June 30, 2014

10-Oct-14

TRANSPORTATION OF PUPILS		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	122,985					122,985
350	Instructional - Other						0
360	Technical, Specialized and Service		1,055,840			29,273	1,085,113
370	Secretarial, Clerical and Other	19,398					19,398
390	Information Technology						0
	Total Salaries	142,383	1,055,840		0	29,273	1,227,496
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	20,768	153,072			2	173,842
5-6XX	SERVICES						
510	Professional, Technical and Specialized						0
520	Communications	3,991	1,183				5,174
540	Travel and Meetings	722	35			39,582	40,339
550	Transportation of Pupils		6,291				6,291
570	Printing and Binding						0
580	Insurance and Bond Premiums		21,342				21,342
590	Maintenance and Repair Services	552	143,205				143,757
610	Rentals		1,480				1,480
630	Advertising						0
640	Dues and Fees		1,949				1,949
650	Professional and Staff Development	2,134	490				2,624
680	Information Technology Services	133					133
	Total Services	7,532	175,975	0	0	39,582	223,089
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		415,698				415,698
740	Curricular and Media Materials		1,603				1,603
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	417,301		0	0	417,301
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
	TOTALS	170,683	1,802,188	0	0	68,857	2,041,728

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

10-Oct-14

For the Year Ended June 30, 2014

OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	162,668					162,668
360	Technical, Specialized and Service		2,712,471		107,408	37,820	2,857,699
370	Secretarial, Clerical and Other	18,871					18,871
390	Information Technology						0
	Total Salaries	181,539	2,712,471	0	107,408	37,820	3,039,238
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	28,823	409,698		9,792	3,309	451,622
5-6XX	SERVICES						
510	Professional, Technical and Specialized		44,204	6,698			50,902
520	Communications	4,994	1,900				6,894
530	Utility Services		1,196,639		59,995		1,256,634
540	Travel and Meetings						0
570	Printing and Binding						0
580	Insurance and Bond Premiums		175,189				175,189
590	Maintenance and Repair Services		483,218	370,541	12,121	45,044	910,924
610	Rentals		74,854			6,567	81,421
620	Property Taxes		94,976		44,606	27,715	167,297
630	Advertising						0
640	Dues and Fees	813	406				1,219
650	Professional and Staff Development	5,146	1,203				6,349
680	Information Technology Services	12,192					12,192
	Total Services	23,145	2,072,589	377,239	116,722	79,326	2,669,021
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	3,360	709,886	80,380	2,329	30,373	826,328
740	Curricular and Media Materials						0
760	Minor Equipment	2,782	40,652			1,191	44,625
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	6,142	750,538	80,380	2,329	31,564	870,953
96X-99	TRANSFERS						
999	Recharge						0
	TOTALS	239,649	5,945,296	457,619	236,251	152,019	7,030,834

For the Year Ended June 30, 2014

Category "D" School Buildings	-
Bus Reserve	200,000
Bus Purchases	-
Other Vehicles	-
Furniture/Fixtures & Equipment	-
Computer Hardware & Software	-
Assets Under Construction	-
Other: Self Supported Debenture	54,465
Tractor Purchase - Crocus Plain	38,279
Tractor Lease Buyout - Maintenance	29,860
Security Card Access System	171,690
Scissorlift Purchase	17,866

512,160

512,160

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2014	2013
Financial Assets		
Cash and Bank	-	-
Due from		
- Provincial Government	316,997	300,470
- Federal Government	119,819	39,996
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	924,508	941,291
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>1,361,324</u>	<u>1,281,757</u>
Liabilities		
Overdraft	2,916,323	399,592
Accounts Payable	-	-
Accrued Liabilities	-	-
Accrued Interest Payable	320,936	306,190
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	4,318,928	1,887,813
Deferred Revenue	-	-
Debenture Debt	15,060,824	14,763,839
Other Borrowings	-	-
	<u>22,617,011</u>	<u>17,357,434</u>
Net Debt	<u>(21,255,687)</u>	<u>(16,075,677)</u>
Non-Financial Assets		
Net Tangible Capital Assets	<u>31,112,366</u>	<u>26,344,710</u>
Accumulated Surplus / Equity *	<u>9,856,679</u>	<u>10,269,033</u>
* Comprised of:		
Reserve Accounts	924,508	941,289
Equity in Tangible Capital Assets	<u>8,932,171</u>	<u>9,327,744</u>
	<u>9,856,679</u>	<u>10,269,033</u>

CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2014	2013
Revenue		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,071,000	863,907
- Interest	785,599	697,284
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
Gain / (Loss) on Disposal of Capital Assets	-	2,419
Gain on receipt of Modular classroom	-	-
	-	-
	-	1,107
	1,856,599	1,564,717
Expenses		
Amortization	1,979,188	1,835,238
Debenture Debt Interest	793,665	708,336
Other Interest	-	-
Other Capital Items	8,260	8,963
	2,781,113	2,552,537
Current Year Surplus / (Deficit)	(924,514)	(987,820)
Net Transfers from (to) Operating Fund	512,160	806,820
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	(412,354)	(181,000)
Opening Accumulated Surplus / Equity	10,269,033	10,450,033
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	10,269,033	10,450,033
Closing Accumulated Surplus / Equity	9,856,679	10,269,033

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2014

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2014 TOTALS	2013 TOTALS
	School	Non-School									
Tangible Capital Asset Cost											
Opening Cost, as previously reported	58,620,058	1,937,773	3,873,226	237,668	2,283,281	1,332,269	1,079,084	298,062	1,056,717	70,718,138	64,793,916
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	58,620,058	1,937,773	3,873,226	237,668	2,283,281	1,332,269	1,079,084	298,062	1,056,717	70,718,138	64,793,916
Add:											
Additions during the year	1,861,397	-	216,783	68,139	189,557	-	-	-	4,410,968	6,746,844	5,945,300
Less:											
Disposals and write downs	-	-	-	-	-	-	-	-	-	-	21,078
Closing Cost	60,481,455	1,937,773	4,090,009	305,807	2,472,838	1,332,269	1,079,084	298,062	5,467,685	77,464,982	70,718,138
Accumulated Amortization											
Opening, as previously reported	37,937,212	1,357,346	2,469,697	217,035	2,283,281	85,786	-	23,071	-	44,373,428	42,559,268
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	37,937,212	1,357,346	2,469,697	217,035	2,283,281	85,786	-	23,071	-	44,373,428	42,559,268
Add:											
Current period Amortization	1,421,491	43,161	280,614	13,587	18,956	171,572	-	29,807	-	1,979,188	1,835,238
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	-	-	-	-	-	-	-	21,078
Closing Accumulated Amortization	39,358,703	1,400,507	2,750,311	230,622	2,302,237	257,358	-	52,878	-	46,352,616	44,373,428
Net Tangible Capital Asset	21,122,752	537,266	1,339,698	75,185	170,601	1,074,911	1,079,084	245,184	5,467,685	31,112,366	26,344,710
Proceeds from Disposal of Capital Assets	-	-	-	-	-	-	-	-	-	-	2,419

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS
For the Year Ended June 30, 2014

Fund Name >	Buses	School Buildings	Admin Buildings	Computer Reserve		Totals
Opening Balance, July 1, 2013	354,206	411,557	175,526	-	-	941,289
Additions: (Provide a description of each transaction)						
Transfer from Operating	200,000					-
						200,000
						-
						-
						-
						-
						-
Total Additions	200,000	-	-	-	-	200,000
Withdrawals: (Provide a description of each transaction)						
Bus Purchases	216,781					-
						216,781
						-
						-
						-
						-
Total Withdrawals	216,781					-
Closing Balance, June 30, 2014	337,425	411,557	175,526	-	-	216,781
						924,508

SPECIAL PURPOSE FUND
SCHEDULE OF FINANCIAL POSITION
as at June 30

	2014	2013
Financial Assets		
Cash and Bank	1,972,303	1,719,018
GST Receivable	298	101
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>1,972,601</u>	<u>1,719,119</u>
Liabilities		
School Generated Funds Liability	268,182	296,177
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>268,182</u>	<u>296,177</u>
Accumulated Surplus *	<u>1,704,419</u>	<u>1,422,942</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	675,873	543,716
Other Funds Accumulated Surplus	<u>1,028,546</u>	<u>879,226</u>
Accumulated Surplus *	<u>1,704,419</u>	<u>1,422,942</u>

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

For the Year Ended June 30

	2014	2013
Revenue		
School Generated Funds	2,533,167	2,584,626
Other Funds Contributions	307,247	163,665
Bank Interest	10,713	10,162
	<u>2,851,127</u>	<u>2,758,453</u>
Expenses		
School Generated Funds	2,401,010	2,621,478
Other Funds Withdrawals	168,640	252,786
	<u>-</u>	<u>-</u>
	<u>2,569,650</u>	<u>2,874,264</u>
Current Year Surplus (Deficit)	281,477	(115,811)
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	<u>281,477</u>	<u>(115,811)</u>
Opening Accumulated Surplus	1,422,942	1,538,753
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>1,422,942</u>	<u>1,538,753</u>
Closing Accumulated Surplus	<u><u>1,704,419</u></u>	<u><u>1,422,942</u></u>

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2013
REGULAR INSTRUCTION		
English Language - Single Track		5,844.2
Francais - Single Track		-
French Immersion - Single Track		313.5
Dual Track		
- English Language	1,090.0	
- Francais	-	
- French Immersion	367.5	
- Other Bilingual	-	1,457.5
Senior Years Technology Education		385.3
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>8,000.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	2,944
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	811,890
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	805,073
LOADED KILOMETERS (For the period ended June 30)	490,487

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2013/14 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	33.00	0.75			6.00	1.00	2.00	2.00	44.75
330	Instructional - Teaching	476.67	117.01				14.25			607.93
350	Instructional - Other	45.82	231.83		4.80		4.00			286.45
360	Technical, Specialized And Service	8.84	0.50			3.65	2.19	34.95	71.20	121.33
370	Secretarial, Clerical And Other	28.50	2.46			14.39	0.50	0.50	0.50	46.85
380	Clinician		20.00							20.00
390	Information Technology	7.00								7.00
TOTALS (excluding Trustees)		599.83	372.55	0.00	4.80	24.04	21.94	37.45	73.70	1,134.31

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	2,431,661
Curriculum Consulting & Development Administration, Program 605	0
Transportation Administration, Program 710	170,683
Operations & Maintenance Administration, Program 810	239,649
Sub-total	2,841,993
Less: Liability Insurance	50,794
Administration portion of self-funded expenses (see below)	0 *
	<u><u>2,791,199 (A)</u></u>

Expense Base

Total Operating Expenses	83,991,448
Plus: Transfers to Capital	512,160
Less: Adult Learning Centres, Function 300	0
	<u><u>84,503,608 (B)</u></u>

Percentage (A) / (B)

3.3%

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

International Student Programs

Expenses (1)

Instructional	-
Administration (deducted above)	- *
Other:	-
	-
	<u><u>0</u></u>

Associated Revenue ⁽²⁾

-

Self-Administered Pension Plans

Expenses (1)

Administration (deducted above)	- *
Other:	-
	-
	<u><u>0</u></u>

Associated Revenue ⁽²⁾

-

(1) Incremental costs of the program.

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

CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES								
FUNCTION / PROGRAM	TOTAL EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES	
		ADJUSTMENTS TO EXPENSES <<<<<< (from Appendix A) >>>>>>	CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER			NON-PROVINCIAL SOURCES TUITION, TRANSFER AND RESIDUAL FEES OTHER
					PROVINCIAL GOVERNMENT REVENUE			
210 - 260 Student Support Services	15,892,285	0	3,850,337	0	0	0	128,700	11,913,248
270 Counselling and Guidance	2,118,562	0	0	0	0	0	0	2,118,562
300 Adult Learning Centres	0							
400 Community Education and Services	245,769		146,441	0		0	0	
620 Library / Media Centre	959,447	0	0	0	66,814	0	68,092	
630 Professional and Staff Development	1,134,660	0	0	0	0	0	0	959,447
800 Operations and Maintenance	7,030,834	54,465	0	198,960	0	0	45,823	1,134,660
ALL OCATED ADJUSTMENTS/REDUCTIONS		54,465	3,996,778	198,960	66,814	0	242,615	6,840,516
UNALLOCATED ADJUSTMENTS/REDUCTIONS		257,695	2,993,828	100,405	1,811,474	537,922	484,000	
TOTALS	27,381,557	312,160	6,990,606	299,365	1,878,288	537,922	726,615	22,966,433

☒ OPEN OR CLOSE DETAIL

OTHER FUNCTION/PROGRAMS EXPENSES	56,609,891
100 Regular Instruction	50,237,368
500 Administration	2,431,661
605 Curriculum Consulting Admin.	0
610 Curriculum Consulting	350,359
680 Other	82,277
700 Transportation of Pupils	2,041,728
900 Fiscal	1,466,498
TOTAL EXPENSES	83,991,448

CALCULATION OF UNSUPPORTED EXPENSES

OTHER FUNCTION/PROGRAMS EXPENSES	56,609,891
TOTAL ALLOWABLE EXPENSES	22,966,433
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(5,669,934)
- ADJUSTMENTS TO EXPENSES	257,695
- CATEGORICAL SUPPORT	(2,993,829)
- OTHER PROGRAM SUPPORT	(100,405)
- OTHER PROVINCIAL GOVERNMENT REVENUE	(1,811,474)
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESI	(537,922)
- NON-PROV. SOURCES - OTHER	(484,000)
Base Support (from page 8)	(23,539,739)
Formula Guarantee (from page 8)	0
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	280,614
TOTAL UNSUPPORTED EXPENSES	50,647,265

☒ OPEN OR CLOSE DETAIL

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

[illegible]

OTHER PROGRAM SUPPORT:

School Buildings Support: "D" Projects	198,960
Technology Education Equipment & Technical Vocational Initiative	100,405
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	0
Amount carried forward to Allowable Expenses	299,365

CATEGORICAL SUPPORT TO BE ALLOCATED

Special Needs: Coordinator/Clinician		
(A) Maximum Support	544,705	544,705
(B) Eligible Expenses	1,603,627	2,495,452
(C) Less related revenues		342,500
(D) Allowable Expenses (B) - (C)	1,603,627	391,660
		76,020
Eligible Support (lesser of A or D)		
Special Needs: Level 2 and 3		
Aboriginal Academic Achievement		
Early Literacy Intervention		
Early Numeracy		
Board and Room		
(A) Maximum Support	0	
(B) Program Expenses	0	
Eligible Support (lesser of A or B)		
Small Schools		
(A) Maximum Support	20,615	
(B) Program Expenses	21,225	
Eligible Support (lesser of A or B)		
Early Childhood Development		
Total allocable Categorical Support (carried to Allow Input)		
Non-allocable Categorical Support		
Total Categorical Support (carried to page 30)		

CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:

Program 850 School Building Repairs & Replacements	
PLUS: Capitalized Section "D" Expenses (net)	457,619
Grounds	0
LESS: Related revenue other than "D" Support	-
Allowable Section "D" Expenses	
< OR >	
Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.	
(cannot be more than amount on line "C")	457,619

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			
	1,388,329	1,388,329	
General Support Grant			
	7,792,534	7,792,534	
Education Property Tax Credit			
	1,831,418	1,831,418	
Tax Incentive Grant			
	489,959	489,959	
All other			
	0	0	
Other Provincial Government Departments			
	11,012,281	11,012,281	
Total Revenue			
			11,502,240

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			
24,918		24,918	
Municipal Government			
Net Special Requirement			
	32,108,074	32,108,074	
Other			
0		0	
Other School Divisions			
Transfer Fees			
80,600		80,600	
Residual Fees			
234,102		234,102	
All other			
370		370	
First Nations			
Tuition Fees			
173,220		173,220	
All other			
0		0	
Private Organizations and Individuals			
Tuition Fees			
50,000		50,000	
Ancillary Services			
701,327		701,327	
Other Sources			
	68,048	68,048	
Interest			
0		0	
Donations			
0		0	
Other			
Total Revenue			
1,264,537	32,176,122	33,440,659	

OTHER PROVINCIAL GOVERNMENT REVENUE:

Total Revenue	11,502,240
Education Property Tax Credit	(7,792,534)
Tax Incentive Grant	(1,831,418)
PROVINCIAL REVENUE FOR EQUALIZATION	1,878,288

(to agree with Other Provincial Gov't Revenue on page 30)

NON-PROVINCIAL SOURCES:

TOTAL ALLOCABLE FEES	537,922
(Tuition, Transfer and Residual Fees)	

TOTAL ALLOCABLE OTHER REVENUE

(to agree with total other revenue on page 30)

726,615

TOTAL ALLOCABLE NON-PROV. SOURCES

1,264,537



BRANDON SCHOOL DIVISION

Report of Senior Administration to the Board of Trustees

October 14, 2014

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“Accepting the Challenge”

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This report from members of the Brandon School Division Senior Administration is submitted respectfully for your consideration, action, and information.

**Dr. Donna M. Michaels
Superintendent of Schools/
Chief Executive Officer**

A. Business Arising for Board Action

I. PRESENTATIONS

1. FROM SCHOOLS

Earl Oxford School
King George School

II. HUMAN RESOURCES

III. SECRETARY-TREASURER

1. AUDITOR'S REPORT AND FINANCIAL STATEMENTS

For Action.....D. Labossiere

Included in 2.04 Communications for Action are the letter and Supplementary Report received from the Auditors for the financial operations of the Division for the year ended June 30, 2014. A copy of the financial statements is included in your electronic agenda package. A representative of BDO Canada LLP will be present at the meeting to speak to their report.

Also enclosed for your further information is the Variance Summary report and Accumulated Surplus Analysis presented to the Finance Committee on October 14, 2014. (Please see Appendix A.)

RECOMMENDATION:

That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2014 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.

IV. SUPERINTENDENT OF SCHOOLS

1. VINCENT MASSEY HIGH SCHOOL OFF-SITE ACTIVITY REQUEST

For Action.....G. Malazdrewicz

Vincent Massey High School has submitted an off-site activity request (attached as Appendix B for Board of Trustees consideration) for twenty one (21) grades 10, 11 and 12 hockey students, from Vincent Massey High School to make a trip to Montreal, Quebec from December 4 – December 8, 2014.

Mr. Bruce Shamray, Principal, Vincent Massey High School; Mr. Greg Malazdrewicz, Associate Superintendent; and Dr. Donna Michaels, Superintendent of Schools/Chief Executive Officer have given approval for this trip. Approval from the Board of Trustees is respectfully requested.

RECOMMENDATION:

That the trip involving twenty one (21) grades 10, 11 and 12 hockey students, from Vincent Massey High School to make a trip to Montreal, Quebec from December 4 – December 8, 2014 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.

V. SENIOR ADMINISTRATION RESPONSE TO TRUSTEE INQUIRIES

B. Administrative Information

I. HUMAN RESOURCES

1. PERSONNEL REPORT

For Information..... B. Switzer

Included in the agenda package as Confidential #1 is the Personnel Report, a listing of resignations and employment approved by the Superintendent of Schools and Secretary-Treasurer since the last meeting.

II. SECRETARY-TREASURER

1. HEAD TEACHER ADDITIONS 2014/2015

For Information.....D. Labossiere

At the September 22, 2014 Board Meeting, the Head Teachers for 2014/2015 were approved. The following schools were inadvertently missed in the report:

- Neelin High School Upper Deck – Brandy Hamilton; and
- Neelin High School Off Campus – Jim Ferguson.

These head teachers will be added to the September 22, 2014 approved list. This is provided as information.

III. SUPERINTENDENT OF SCHOOLS

1. SCHOOL VISITS (SEPTEMBER 13 – OCTOBER 1, 2014)

For Information..... D. Michaels

- September 22, 2014 school Visit – École New Era School
- September 29, 2014 – school update meeting – Valleyview Centennial School
- September 29, 2014 – school update meeting – St. Augustine School

2. SCHOOL INFORMATION – IMPLEMENTATION OF STRATEGIC PLAN 2014-2017

For Information..... D. Michaels

A. ACADEMIC PREPAREDNESS

ACADEMIC PREPAREDNESS AT BETTY GIBSON SCHOOL

Report prepared by Mr. Phil Vickers, Principal, Betty Gibson School

One of the current three year goals at Betty Gibson School is “from June 2014 to June 2015, ninety percent (90%) of grade 1 to 6 students initially at numeracy level all students will demonstrate at least one year’s growth on the Brandon School Division Math Continuum (Trial), with eighty percent (80%) of the students who were initially ‘Not Meeting’ mental Math level showing more than one year’s growth.”

This accelerated growth goal will require numerous approaches to be achievable.

One of our approaches to support this goal is continued implementation of Differentiation Blocks. These blocks are a scheduled time in the cycle, where grade level classes join together to create flexible groups that can address specific student learning needs.

This year our school is also implementing “Math Workshop” or “BUILD”. These approaches allow teachers the opportunity to run guided Math with small groups while the rest of the class works on specific activities that support each student’s specific learning goals. Teacher led activities have included students running a store and engaging in other “hands on” academic activities.

Grade 1 Student A – “We go to math groups. It is a lot of fun.”

Grade 2 Student B – “I like BUILD because you get to learn new stuff.”

Every grade level is exploring different delivery models and will report to the staff the pros and cons of each model. Staff will share their results in our Professional Learning Community meetings to refine their approach to implementing these strategies.

B. GLOBAL CITIZENSHIP

GLOBAL CITIZENSHIP AT KING GEORGE SCHOOL

Report prepared by Ms. Barb Miller, Principal, King George School

At King George School, we encourage our students to be respectful citizens who make responsible choices and contribute actively to our school, local, and global community. We have undertaken several initiatives to support our students as they develop their leadership, self-management, and social skills.

Our guidance counsellor is providing direct support to classroom teachers by exploring the themes of friendship, empathy, understanding, tolerance, acceptance, and appreciation of individual differences within the classroom context. The focus is on making positive choices that are supportive and contribute to a sense of community. The foundation of this programming is rooted in a children's book entitled: *Have you Filled a Bucket Today?* This story explores the idea of being a bucket filler: someone who says and does positive things or a bucket dipper, which is someone who says or does things that are not so positive. This classroom based programming is intended to complement our school-wide focus on recognizing and celebrating positive behaviours and choices.

We also have an active student leadership group who participate in YR (Youth Revolution) activities and student council. Students have many opportunities to volunteer in our school and contribute to creating a positive school climate. As a school, we also participate in several fundraising activities that give back to our local and global community. All of our students recently participated in the Terry Fox Run and raised money to contribute to cancer research. In October, students will participate in the Drive Away Hunger campaign. Students will be encouraged to bring in non-perishable food items to donate to our local food bank in partnership with Farm Credit Canada. Within our school, students volunteer to work in the canteen, shelve books in the library, walk younger children to and from school, be school patrols, score keep for sports teams, and other activities that arise throughout the year.

This year, we have identified attendance as a key area of focus. We have spent some time talking with our families and have identified some factors that are contributing to attendance challenges for some students. Some of the barriers that have been identified are anxiety, lifestyle practices, transportation, childcare, and lack of resources to meet their basic needs. Our student management team is working in partnership with these families and community agencies to address these barriers and increase attendance rates.

C. HEALTH AND WELLBEING

HEALTH AND WELLBEING AT RIVERVIEW SCHOOL

Report prepared by Mr. Kelly Braun, Principal, Riverview School

Riverview School has decided to continue to participate in the Canadian Red Cross "Day of Pink" sponsored by RBC. To make a bigger impact on the students, activities have been scheduled as a week -long "Ravens Don't Bully" campaign. As part of the "Anti-bullying" theme, units will be created by classroom, High Ability Learner Enrichment Programming (HALEP) and English as an Additional Language (EAL) teachers throughout the year. This year, our school will focus on the importance to distinguish between rude, mean and bullying behaviour so we all know what to pay attention to and when to intervene.

Stand for Respect (Anti-Bullying) Plan

- September/October: Introduce “Rude vs. Mean vs. Bullying: Defining the Differences”
- November: National Bullying Awareness Week
 - Constable McCallum : Bullying presentations to Grades 3 to 6
- November – January: Friendship Groups
 - Middle years students
- November – May: Mind-Up program in Grades 3/4, 4/5 and 5/6
 - Mindfulness techniques that teach self-regulation
- September – May: Yoga at recess
 - Open to the whole school
 - Assists with self-regulation & decompressing
- April 6-10: Day of Pink
 - Guest readers throughout the entire school
 - Two Bobcat readers
 - Bake Sale: Last year raised \$370. Goal this year will be \$400
 - Power of the Positive Awards (school wide)
- May/June: Whole school celebration in the completion of Anti-bullying campaign

Riverview Community Connections

Riverview School continues to work collaboratively and cooperatively with community partners in several different areas. One important development to date is the Riverview Community Garden. The Grade 3/4 students in Ms. Nicol’s room are continuing with a new sustainable undertaking that partners Riverview School with Healthy Brandon and the City of Brandon in supporting the creation of the **Riverview Community Garden**. The Lion’s East End Playscape green space (Purple Park) has been transformed into a Community Garden. With the combined effort of the City of Brandon, Healthy Brandon and Riverview School, this green space (located one block East of Riverview School on the corner of Lawrence and Louise Avenue East), has become a place for food growing, education, and community development. There can be up to twenty garden boxes built this year with more to follow next year, finances permitting. Garden boxes will be available for community members to plant during the growing season for a small fee of \$10.00. In the future, one of these boxes will house plants native to this area and one box which will grow plants important to First People’s throughout history. In the spring of last year the students of Riverview planted one garden box. This box was tended by any interested Riverview Students over the summer.

On-going experiential learning opportunities abound with the creation of this community space in walking proximity to our school. A school-based garden club is a natural extension of this project and will transpire in the spring of 2014/2015.

3. DIVISIONAL INITIATIVES

For Information..... D. Michaels

A. ACADEMIC PREPAREDNESS

PRINCIPAL LEADERSHIP PREPARATION PROGRAM – SESSION 11: EDUCATION AND THE LAW / SEPTEMBER 16, 2014

Report prepared by Mr. Jaime Lombaert, Vice Principal, George Fitton School and Mr. Blaine Aston, Vice Principal, Waverly Park School

This was the first Principal/Leadership Preparation Program Session of the 2014/2015 School Year. Tom Skinner from Brandon University was the speaker for the evening, and David Swayze is now scheduled to speak at the October session.

Dr. Skinner has served on a number of provincial and national committees focused on policy and legislative development in education. His topic for the session was on social media and education. Dr. Skinner used policy, case studies, and court precedence to present on social media and education.

Principal/Leadership Mentorship will once again be offered in Year 2 of the Principal/Leadership Preparation Program. Participants will have the opportunity to have two and a half days of mentorship. This mentorship will consist of participants being assigned to a school, where the participants will have the opportunity to be mentored not only by the school principal, but also by the school team.

B. HEALTH AND WELLBEING

2014-2015 CANADIAN STUDENT TOBACCO, ALCOHOL AND DRUGS SURVEY (VINCENT MASSEY HIGH SCHOOL)

Vincent Massey High School was selected to participate in the 2014-2015 Canadian Student Tobacco, Alcohol and Drugs Survey (CSTADS) thirty minute survey. There are two English versions of the survey: Module A and Module B. Module A (grades 6, and can be used for grades 7 and up) asks questions about tobacco use, school connectedness, bullying and mental wellbeing. Module B (grades 7 and up only) asks questions about these topics as well as alcohol and drug use.

There are two types of permission protocols (school or school division picks which type is used): Active and Passive. Active involves distributing and collecting parent-signed permission forms in order for the student to be able to participate. Passive involves distributing information letters to parents which ask them to contact me (phone or e-mail) if they *don't want* their child[ren] to participate.

Elizabeth Harland from CancerCare Manitoba supports schools in collecting permission and with the data collection (set on a date/time convenient for the school during this school year), and the school receives their results within 8 weeks of the data collection. The school also receives an honorarium for their participation.

4. ADMINISTRATIVE AND STATISTICAL INFORMATION

SUSPENSIONS

<u>SCHOOL</u>	<u>NO./STUDENTS</u>	<u>NO./DAYS</u>	<u>REASON</u>
Crocus Plains	18 total	2 – 5 day 1 – 5 day 2 – 15 day 2 – 30 day 9 – 5 day 2 – 30 day	Drug and Alcohol Policy Assaultive Behaviour Assaultive Behaviour Assaultive Behaviour Unacceptable Behaviour Unacceptable Behaviour
Earl Oxford	3 total	2 – 3 day 1 – 3 day	Assaultive Behaviour Unacceptable Behaviour
George Fitton	1 total	1 – 5 day	Drug and Alcohol Policy
King George	3 total	1 – 4 day 1 – 5 day 1 – 4 day	Weapons Assaultive Behaviour Unacceptable Behaviour
Neelin	1 total	1 – 5 day	Drug and Alcohol Policy
Riverheights	1 total	1 – 3 day	Unacceptable Behaviour

CLASS SIZE INFORMATION AS OF SEPTEMBER 30, 2014

As of September 30, 2014, the average class size for K-8 classes is 20.66 students per class. The classrooms have increased by five (5) with 125 more students in the Division.

Senior high school classes are at 18.93 students per class for a Division average.

Discretionary staffing was allocated in the spring, 2014, to facilitate the development of effective school instructional plans and to maintain reasonable class sizes.

For more information please see Appendixes C, D, and E.

ENGLISH AS AN ADDITIONAL LANGUAGE (EAL) ENROLMENT UPDATE / SEPTEMBER 30, 2014

The Brandon School Division Currently has 1394 English as an Additional Language (EAL) Students.

- 135 new registrations were received from June 30 - September 30, 2014;
- 57 students left the Brandon School Division from June 30 – September 30, 2014.

The number of new EAL registrations received to date for the 2013/2014 school year is as follows:

Month of Registration	Number of New EAL Registrations Received
September 2014	135
Total	135

The current school totals for *continuing students* are as follows:

	Current Total	Students who have left the Division 2014/2015	Students who have left the Division 2013/2014	EAL Discontinued (Stage 5+) 2014/2015	EAL Discontinued (Stage 5+) 2013/2014
Alexander	0	1			
Betty Gibson	134	5	20		
Crocus Plains	229	14	27		
Earl Oxford	52	6	4		
George Fitton	99	2	4		
Green Acres	23	1	1		
Harrison	0				
J.R. Reid	27	1			
King George	103	4	6		
Kirkcaldy Heights	28	2			
Linden Lanes	24		2		
Meadows	92	9	15		
Neelin	35	1	5		
New Era	105	4	20		
O'Kelly	32	1	5		
Riverheights	88	1	6		
Riverview	43		6		
Spring Valley	31				
St. Augustine	51		6		
Valleyview Centennial	13				
Vincent Massey	136	5	10		36
Waverly Park	49		2		
Total	1394	57	139		36

The number of students who left Brandon School Division from June 30 – September 30, 2014 is fifty seven (57). Of these students:

- ten (10) moved out of the Division;
- thirty eight (38) moved out of the Province;
- three (3) moved back to their home country;
- two (2) are no longer attending (18 years of age); and
- four (4) did not have an exit path identified.

Two hundred and six students (206) students changed catchment areas from June 30 – September 30, 2014. Of those one hundred fifteen (115) went from a K-8 school to a high school.

5. CORRESPONDENCE

For Information..... D. Michaels

CORRESPONDENCE RECEIVED FROM DARRYL GERVAIS, DIRECTOR, INSTRUCTION, CURRICULUM AND ASSESSMENT BRANCH

The following correspondence has been received from Darryl Gervais, Director, Instruction, Curriculum and Assessment Branch:

Take Our Kids to Work™ invites students in Grade 9 to spend a day at work with a parent, relative or volunteer host to help them learn about today's workplace and explore possible future career options that are open to them.

When will it take place?

On Wednesday, November 5, 2014, every Grade 9 student in Manitoba is invited to spend a day in the workplace of a parent, relative, adult friend or volunteer.

What are the benefits for students and schools?

Take Our Kids to Work helps students:

- *understand the importance of staying in school, getting a high school diploma and pursuing post-secondary studies;*
- *make connections between education and their future;*
- *gain knowledge of the skills required in today's workplaces;*
- *recognize their parents' roles in making a living and supporting their families;*
- *begin career discussions with adults about the work they do;*
- *understand the complexity of career choices and the benefits of early exploration; and*
- *explore career options in practical ways.*

What do you need to do?

Register participating students by completing and returning the Take Our Kids to Work™ Registration Form for Workers Compensation Coverage by October 31, 2014.

Wishing you and your students continued success with Take Our Kids to Work™ Day.



BRANDON SCHOOL DIVISION

Office of the Secretary-Treasurer

Mr. Denis Labossiere, Secretary-Treasurer

Ms. Eunice Jamora, Assistant Secretary-Treasurer

Memorandum

Date: October 9, 2014

To: The Chairperson and Board of Trustees

From: Denis Labossiere, Secretary-Treasurer

Re: **Auditor's Report and Financial Statements for the Year Ended June 30, 2014**

Included in the agenda for the Board of Trustees' approval is the Auditor's Report and Financial Statements for the period ended June 30, 2014. As stated in the Auditor's Report, the consolidated financial statements present fairly, in all material respects, the financial position of the Brandon School Division as at June 30, 2014 and that the results from our operations and our cash flows for the year then ended are in accordance with Canadian public sector accounting standards.

The operations of the Brandon School Division for the year ended June 30, 2014, resulted in a net operating surplus of \$2,760,289 as reflected on the Operating Fund – Schedule of Revenue, Expenses and Accumulated Surplus on page 7. This surplus includes a planned contingency amount of \$455,547. The Variance is approximately 3.18% of the total operating budget (2.66% without the planned contingency).

The attached Variance Summary Report, presented to the Finance Committee on October 14, 2014, outlines the major items contributing to the budget variance as reported in the Audited Financial Report.

Also attached, is the Accumulated Surplus Analysis as of June 30, 2014, which shows an undesignated surplus of \$3,257,416, or 3.75% of the 2013/14 Operating Budget. When factoring in the 2014/15 budget and Board Motions since June 2014 the undesignated surplus is reduced to \$2,837,416 or 3.16% of the 2014/15 Operating Budget. Due to the uncertainties of the current budgeting process, it is recommended that these funds not be designated except for immediate emergency situations.

We trust this summary of the Division's financial operations for the year ended June 30, 2014 is sufficient, but if further information or clarification is required, please contact me.

Respectfully submitted,

Denis Labossiere, CGA
Secretary-Treasurer

/bjs

"Accepting the Challenge"

Variance Summary Report
2013/2014
As of June 30, 2014

Revenues

Planned Contingency		\$	455,547	
Provincial - Funding of School Programs	\$	130,927		
Provincial - General Support Grant		(101,671)		
Provincial - Other funding		(64,503)		
First Nations		(134,380)		
Other		111,065	\$	(58,562)
Total Revenue Over/(Under) Budget				\$ 396,984

Salaries

Sick Time	\$	(157,950)		
Bus Relief		(33,201)		
Maternity Leaves		(117,632)		
Parental Leaves		(68,467)		
Retirement Savings		(96,000)		
Non Vested Sick Leave		(38,666)		
Staff Changes and Increment Savings		(342,231)		
Respectful Workplace		(158,634)		
Student Services staff reduction due to Provincial funding		(233,831)		
Unfilled staff positions		(307,697)		
Total Salaries Over/(Under) Budget				\$ (1,554,309)

Other Operational Variances

Professional, Technical, Specialized Services	\$	(38,247)		
Public Consultations/Receptions		(32,300)		
Utilities (Gas, Hydro, Water, Waste Removal)		(158,766)		
Insurance (Fleet and Property)		(31,273)		
Insurance Claims		(15,699)		
Portables		(71,270)		
Supplies and Minor Equipment		(145,004)		
Property Taxes		26,397		
Payroll Taxes		(50,310)		
Overdraft Interest		15,108		
School Carryforward (including Principals PD)		(199,800)		
Others		(107,831)		
Total Other Over/(Under) Budget				\$ (808,996)

Total Over/(Under) Budget

\$ (2,760,289)

BRANDON SCHOOL DIVISION

ACCUMULATED SURPLUS ANALYSIS - OPERATING FUND

As of June 30, 2014

	Board Motion No.	
ACCUMULATED SURPLUS GROSS OF NON-VESTED SICK LEAVE AS AT JULY 1, 2013		\$ 1,396,814
Change in Non-vested Sick Leave		(8,666)
Net Current Year Surplus		<u>2,760,289</u>
Accumulated Surplus Gross of Non-vested sick leave - June 30, 2014		\$ 4,148,437
LESS: Designated & Committed		
a) School Carry Forwards	Policy 3002	\$ 331,500
LESS: Designated but not Committed		
a) Vocational Equipment Replacement		50,000
b) Major Building Renovations		40,894
c) Administration Computers		9,924
d) Insurance Aggregate Retention (Self-Insurance)	155/2006	45,000
e) Natural Gas Infrastructure - Transportation	156/2007	<u>54,880</u>
Total Designated Surplus		<u>532,198</u>
Undesignated Surplus (Deficit)		\$ 3,616,239
LESS: Non-vested Accumulated Sick Leave Liability		358,823
UNDESIGNATED SURPLUS NET OF NON-VESTED SICK LEAVE- JUNE 30, 2014		<u>\$ 3,257,416</u>
2013/2014 Operating Budget		\$ 86,764,800
Percentage of Undesignated Surplus on 2013/2014 Operating Budget		3.75%

K - 8 Class Size 2014/2015

Calculation of Average Class Size						
School	Enrollment	# Classes	Sp. Ed. Enrollment			Spec. # Classes
			SSP	LAC	LS	
Alexander	105	5	0	0	0	0
Betty Gibson	324	15	0	0	0	0
Earl Oxford	299	15	0	0	0	0
George Fitton	470	23	0	0	0	0
Green Acres	179	9	0	0	0	0
Harrison	338	16	0	0	0	0
J.R. Reid	264	13	0	0	0	0
King George	285	14	0	0	0	0
Kirkcaldy	372	18	0	0	0	0
Linden Lanes	359	16	0	0	0	0
Meadows	452	22	0	0	0	0
New Era	456	23	0	0	0	0
O'Kelly	255	14	0	0	0	0
Riverheights	472	23	0	0	17	2
Riverview	185	9	0	0	0	0
Spring Valley	31	1	0	0	0	0
St. Augustine	206	9	0	0	0	0
Valleyview	158	8	0	0	0	0
Waverly Park	409	19	0	0	0	0
TOTALS:	5619	272	0	0	17	2

Class Size Analysis

Classes by Group

	Variance	Av. Class Size (14/15)	Av. Class Size (13/14)	Av. Class Size (12/13)	Av. Class Size (11/12)	Av. Class Size (10/11)
All Classes Enrollment (including Spec. Classes)	0.08	20.66	20.58	20.61	21.92	21.13
Regular Class Enrollment (excluding Spec. Classes)	0.04	20.75	20.71	20.86	22.5	21.79
Special Class Enrollment	-0.50	8.5	9.0	7.6	7.7	6.9

Summary

i) The overall class size increased for K-8 schools in 2014 by 0.08 FTE student/class.
The total number of classrooms increased by five (5) with an increase of 125 students (5494 to 5619)

Last year (2013/2014) the overall class size decreased for K-8 schools by 0.03 FTE student/class.
The total number of classrooms increased by five (5) with an increase of 95 students (5399 to 5494)

ii) Regular class sizes increased by 0.04 FTE student/class.
The total number of classes increased by six (6) with an increase of 135 students (5467 to 5602).

Last year the total number of classes increased by five (5) with an increase of 106 students (5361 to 5467).

iii) The special class size decreased in 2014 by -0.50 students/class.
The total number of classes decreased by one (1) with the number of students decreasing by 10 (27 to 17).

Last year the total number of classes decreased by one (1) with the number of students decreasing by 11 (38 to 27).

September 30, 2014

Appendix D

K - 8 Class Size 2014/2015

K-8 Class Size Breakdown											
School	Enrollment	# of Classrooms	Grades	1-15	16-20	21-25	26	27	28	29	30+
Alexander	105	5	K-6		2	2					
Betty Gibson	324	15	K-6		3	9					
Earl Oxford	299	15	K-6	2	5	2	2	1			
George Fitton	470	23	K-6	1	11	7					
Green Acres	179	9	K-6		5	2					
Harrison	338	16	K-6		6	8					
J.R. Reid	264	13	K-6		8	3					
King George	285	14	K-6	2	5	1	2				
Kirkcaldy	372	18	K-6		9	2	2		1		
Linden Lanes	359	16	K-6		3	7	1	1	1		
Meadows	452	22	K-6		6	11					
New Era	456	23	K-6		13	6					
O'Kelly	255	14	K-6	3	6	3					
Riverheights	472	23 (2 spec. ed.)	K-6		7	8					
Riverview	185	9	K-6		5	4					
Spring Valley	31	1	K-12								1
St. Augustine	206	9	K-6		3	4					
Valleyview	158	8	K-6	2	1	5					
Waverly Park	409	19	K-6		6	7	2				
Alexander			7-8			1					
Betty Gibson			7-8			2	1				
Earl Oxford			7-8		3						
George Fitton			7-8			4					
Green Acres			7-8		2						
Harrison			7-8			1	1				
J.R. Reid			7-8		1				1		
King George			7-8			4					
Kirkcaldy			7-8			4					
Linden Lanes			7-8			3					
Meadows			7-8		2	3					
New Era			7-8	1	2				1		
O'Kelly			7-8		1	1					
Riverheights			7-8	2		4	2				
St. Augustine			7-8			2					
Waverly Park			7-8		1	3					
Totals:	5619	272		13	116	123	13	2	4	0	1
%				5%	43%	45%	5%	1%	1%	0%	0%

September 30, 2014

Appendix E

Brandon School Division High School Sections

First Semester 2014/2015 - September 30, 2014

High School	Class Size										46+	Total Classes	Student Seats	Av.Class Size 14/15	Av.Class Size 13/14	Variance	September 30 Enrollment	Average Student Load Semester 1
	1 to 5	6 to 10	11 to 15	16 to 20	21 to 25	26 to 30	31 to 35	36 to 40	41 to 45									
Crocus Plains																		
Semester 1	15	34	63	72	65	31	14	0	0	1	295	5334	18.08	17.95	0.13	1105	4.83	
Neelin																		
Semester 1	3	17	19	33	29	14	0	1	0	1	117	2092	17.88	18.72	-0.84	496	4.22	
Vincent Massey																		
Semester 1	2	11	33	44	55	44	3	1	0	2	195	4064	20.84	20.89	-0.05	880	4.62	
Division																		
Semester 1	20	62	115	149	149	89	17	2	0	4	607	11490	18.93	19.02	-0.09	2481		

*Lifeskills and Off Campus numbers are not included in the Neelin enrollment total.