



# BRANDON SCHOOL DIVISION

October 23, 2019

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

TO BE HELD MONDAY, OCTOBER 28, 2019  
6:00 P.M. (In-Camera) 7:00 P.M. (Public)

J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE

1031 - 6TH STREET, BRANDON, MANITOBA

D. Labossiere  
Secretary-Treasurer

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## AGENDA

### 1.00 AGENDA/MINUTES:

#### 1.01 Approval of Agenda

#### 1.02 Adoption of Minutes of Previous Meetings

- a) Board Meeting, October 15, 2019.  
Adopt.

### 2.00 IN CAMERA DISCUSSION

#### 2.01 Student Issues

- Reports
- Trustee Inquiries

#### 2.02 Personnel Matters

- Reports

- a) Confidential #1 – Personnel Report.

- Trustee Inquiries

#### 2.03 Property Matters/Tenders

- Reports
- Trustee Inquiries

## **2.04 Board Operations**

- Reports
- Trustee Inquiries

## **3.00 PRESENTATIONS AND COMMUNICATIONS**

### **3.01 Presentations for Information**

- a) Ms. Sarah March, Teacher, and students, King George School, presenting on and displaying artwork they have been creating in their classroom.

### **3.02 Communications for Information**

### **3.03 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, 2019 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, 2019 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')

Mr. Todd Birkhan, BDO Canada, LLP, will be presenting on the 2018-2019 Financial Audit.  
Refer Motions.

## **4.00 REPORT OF SENIOR ADMINISTRATION**

### **- From Report of Senior Administration**

- a) Review Report of Senior Administration – October 28, 2019.

## **5.00 GOVERNANCE MATTERS**

### **5.01 Reports of Committees**

- a) Finance and Facilities S. Montague

### **5.02 Delegations and Petitions (Max. 15 minutes)**

### **5.03 Business Arising**

- From Previous Delegation
- From Board Agenda

**- MSBA Issues**

- a) e-bulletin – October 16, 2019 (Appendix 'B')
- b) Executive Highlights – October 21, 2019 (Appendix 'C')

**5.04 Public Inquiries (Max. 15 Mins)****5.05 Motions**

73/2019 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2019 be and are hereby accepted, and that the Chairperson be authorized to affix their signature and the seal of the Division thereto.

74/2019 That the following guidelines be initiated for the 2020-2021 Preliminary Budget Preparation:

- a) Inflationary increases be provided as advised by suppliers for non-controllable expenditures, e.g.: employee benefits, insurance, fuel/propane for school buses, taxes and utilities;
- b) No increase for controllable services and supplies;
- c) No increase for the school instructional supply budget;
- d) No increase for the Capital and Maintenance Budget;
- e) The 2020-2021 Budget provide for expected enrollment growth.
- f) The 2020-2021 Budget provide for non-controllable operating expenditures for Maryland Park School.

75/2019 That the lowest tender from BellMTS in the amount of \$405,147.24 (including taxes) to Supply IT Equipment funded through the designated surplus and current operating budget be accepted.

76/2019 That the low tender from Ben Wiebe Construction in the amount of \$265,624 (excluding GST) for the Vincent Massey School – Fitness Studio, as recommended by MCM Architects Inc. be accepted.

**5.06 Bylaws****By-Law 9/2019****3<sup>rd</sup> Reading:**

That By-Law 9/2019 being a by-law to regulate the proceedings of the Board of Trustees of the Brandon School Division and repealing By-Law 13/2017 passed on January 8, 2018, be now read for a third and final time, having been read for a second time on October 15, 2019.

**By-Law 10/2019****2<sup>nd</sup> Reading:**

That By-law 10/2019, being a borrowing by-law in the amount of \$2,454,400 upon the credit of the Division by the issue and sale of the security to meet partial costs for construction of:

**School**

École Harrison  
Linden Lanes School  
Maryland Park School  
École New Era School  
Riverheights School

**Project**

Steam Heating System Replacement  
Grooming Room Renovation  
New K-8 School  
Steam Unit Ventilator Replacement  
Roof Replacement

be now read for the second time, having been first read on October 15, 2019.

**3<sup>rd</sup> Reading:**

That the rules be suspended and By-Law 10/2019 be now read for a third and final time, and taken as read, finally passed.

**By-Law 11/2019**

**1<sup>st</sup> Reading:**

That By-law 11/2019, being a borrowing by-law in the amount of \$2,486,600 upon the credit of the Division by the issue and sale of the security to meet partial costs for construction of:

**School**

Maryland Park School  
École New Era School  
Riverheights School

**Project**

New K-8 School  
Steam Unit Ventilator Replacement  
Roof Replacement

be now read for the first time.

**5.07 Giving of Notice**

**5.08 Trustee Inquiries**

**6.00 ANNOUNCEMENTS**

- a) Finance and Facilities Committee – Stakeholder Meeting with Brandon Chamber – 1:30 p.m., Tuesday, October 29, 2019, Boardroom.
- b) Friends of Education Fund Committee – 4:00 p.m., Tuesday, October 29, 2019, Boardroom.
- c) NEXT REGULAR BOARD MEETING – 7:00 p.m. (Public), Tuesday, November 12, 2019, Boardroom.

**7.00 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. (Public), TUESDAY, OCTOBER 15, 2019.

## **PRESENT:**

Dr. L. Ross, Chairperson, Ms. S. Bambridge, Vice-Chairperson, Mr. P. Bartlette, Ms. D. Kejick, Ms. K. Fallis, Ms. L. Letain, Mr. S. Montague, Mr. J. Murray.

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

Senior Administration: Dr. M. Casavant, Superintendent/CEO, Mr. M. Gustafson, Assistant Superintendent, Ms. E. McFadzen, Assistant Superintendent.

## **REGRETS:**

The Chairperson called the meeting to order at 6:02 p.m.

## **AGENDA**

### **1.00 AGENDA/MINUTES:**

#### **1.01 Approval of Agenda**

Senior Administration added seven (7) In-Camera items to the agenda.

Trustee Ross added three (3) Board Operations items for In-Camera.

Trustee Bambridge added two (2) Board Operations items for In-Camera.

Trustee Montague added one (1) report to the agenda.

Ms. Bambridge – Ms. Kejick  
That the agenda be approved as amended.  
Carried.

#### **1.02 Adoption of Minutes of Previous Meetings**

a) The Minutes of the Board Meeting held September 23, 2019 were circulated.

Ms. Letain – Ms. Fallis  
That the Minutes be approved.  
Carried.

Mr. Murray – Ms. Letain

That the Board do now resolve into Committee of the Whole In-Camera. (6:03 p.m.)

Carried.

## IN COMMITTEE OF THE WHOLE IN CAMERA

### **2.00 IN CAMERA DISCUSSION:**

#### **2.01 Student Issues**

##### **- Reports**

- a) Dr. Marc Casavant, Superintendent/CEO, provided information on a Student Matter.
- b) Mr. Denis Labossiere, Secretary-Treasurer, provided an update on a Student Matter.

##### **- Trustee Inquiries**

#### **2.02 Personnel Matters**

##### **- Reports**

- a) Confidential #1 – Personnel Report was presented.
- b) The Secretary-Treasurer, provided updates on two (2) Personnel Matters.

##### **- Trustee Inquiries**

#### **2.03 Property Matters/Tenders**

##### **- Reports**

##### **- Trustee Inquiries**

#### **2.04 Board Operations**

##### **- Reports**

- a) Trustee Bambridge discussed a Board Operations Matter with Trustees and requested follow-up from Senior Administration.
- b) Trustee Bambridge spoke on a Board Operations Matter. The Secretary-Treasurer will assist Trustee Ross with follow-up.
- c) Trustee Ross discussed two (2) Board Operations Matters with Trustees and received Board direction.
- d) Trustee Ross provided information on two (2) Board Operations Matters.
- e) The Superintendent/CEO provided information on two (2) Board Operations Matters.
- f) The Superintendent/CEO and Mrs. Barb Miller, Principal, Maryland Park School, provided an update on a Board Operations Matter.

##### **- Trustee Inquiries**

Ms. Letain – Ms. Kejick

That the Committee of the Whole In-Camera do now resolve into Board. (6:55 p.m.)

Carried.

The Chairperson called the public portion of the meeting to order at 7:02 p.m. with a traditional heritage acknowledgement and welcomed everyone in attendance.

### **3.00 PRESENTATIONS AND COMMUNICATIONS:**

#### **3.01 Presentations For Information**

Ms. Cynthia Kelly, Teacher, and students, King George School, gave a presentation called *What Art Means to Us*. Artwork from the class was also displayed in the Boardroom. Trustee Ross thanked Ms. Kelly and her students for their presentation and for sharing their artwork.

#### **3.02 Communications For Information**

#### **3.03 Communications For Action**

- a) Correspondence from the 2019 Poppy Committee, The Royal Canadian Legion Brandon Branch #003, September 20, 2019, advising that the Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day service on November 11, 2019 at Westoba Place, Keystone Centre. They ask that all wreath layers arrive around 10:00 a.m. and make themselves known to a member of the Legion who will usher them to their place. The suggested donation price for laying a wreath remains at \$25.00. A response is requested by November 5, 2019.

Referred Business Arising.

### **4.00 REPORT OF SENIOR ADMINISTRATION**

The Superintendent/CEO provided highlights on the following items from the October 15, 2019 Report of Senior Administration:

- Celebrations
  - Brandon School Division Professional Development Event – September 9-10, 2019
  - Indigenous Awareness and Education Week – September 30-October 4, 2019
- Information Items
  - Manitoba Education and Training Correspondence
    - Correspondence from Honourable Kelvin Goertzen, Minister of Education and Training, regarding Manitoba's Excellence in Education Awards
- Presentations
  - Continuous Improvement at Valleyview Centennial School – S. Harrison
  - Management and Information Systems Technology Update – B. Ewasiuk

Trustees asked questions for clarification. Trustee Ross thanked everyone for their presentations.

Ms. Bambridge – Mr. Murray

That the October 15, 2019 Report of Senior Administration be received and filed.

Carried.

### **5.00 GOVERNANCE MATTERS**

#### **5.01 Reports of Committees**

- a) Education and Community Relations Committee Meeting  
The written report of the Education and Community Relations Committee meeting held on September 25, 2019 was circulated.

Trustee Bartlette spoke on the Tipi Installation ceremony that took place at the Division Administration Office on October 2, 2019. He noted that Trustee Bambridge did an amazing job of representing the Board of Trustees when she spoke at ceremony.

Ms. Fallis – Ms. Letain

That the Report be received and filed.

Carried.

- b) Joint Meeting – City of Brandon & Brandon School Division  
Trustee Ross provided a verbal report on the Joint City of Brandon/Brandon School Division meeting held on October 10, 2019.

Mr. Montague – Mr. Murray

That the Report be received and filed.

Carried.

- c) Off-Campus School – Naming Committee  
Trustee Montague provided a verbal report on the Off-Campus School – Naming Committee meeting held on October 9, 2019.

Mr. Montague – Mr. Bartlette

That the Report be received and filed.

Carried.

## **5.02 Delegations and Petitions**

### **5.03 Business Arising**

#### **- From Previous Delegation**

#### **- From Board Agenda**

- a) Correspondence from the 2019 Poppy Committee, The Royal Canadian Legion Branch #003, from Communications for Action 3.03 a), noting The Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day Service on November 11, 2019 at Westoba Place, Keystone Centre and asking for wreath layers to arrive around 10:00 a.m.

Trustee Ross volunteered to attend and lay the wreath at the Remembrance Day Service on November 11, 2019.

#### **- MSBA Matters**

- a) E-bulletin - September 25, 2019

## **5.04 Public Inquiries (max. 15 minutes)**

## **5.05 Motions**

## **5.06 Bylaws**

Ms. Kejick

**By-Law 9/2019**

2<sup>nd</sup> Reading:

That By-Law 9/2019 being a by-law to regulate the proceedings of the Board of Trustees of the Brandon School Division and repealing By-Law 13/2017 passed on January 8, 2018, be now read for

the second time, having been first read on September 23, 2019.

Carried.

Ms. Letain

**By-Law 10/2019**1<sup>st</sup> Reading:

That By-law 10/2019, being a borrowing by-law in the amount of \$2,454,400 upon the credit of the Division by the issue and sale of the security to meet partial costs for construction of:

**School**

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École New Era School  
Riverheights School

**Project**

Steam Heating System Replacement  
Grooming Room Renovation  
New K-8 School  
Steam Unit Ventilator Replacement  
Roof Replacement

be now read for the first time.

Carried.

**5.07 Giving of Notice**

Ms. Bambridge

I hereby give notice that at the next Regular meeting of the Board of Trustees, I, or someone in my stead, will introduce By-law 11/2019, for the purpose of borrowing to meet partial costs for various construction projects in the Division.

**5.08 Trustee Inquiries****6.00 ANNOUNCEMENTS**

- a) Finance and Facilities Committee Meeting – 8:30 a.m., Tuesday, October 22, 2019, Boardroom.
- b) Finance and Facilities Committee – Stakeholder Meeting with Employee Groups – 4:30 p.m., Tuesday, October 22, 2019, Boardroom.
- c) Brandon and Community Drug and Alcohol Education Coalition – 9:00 a.m., Thursday, October 24, 2019, Boardroom.
- d) Personnel and Policy Committee Meeting – 1:00 p.m., Thursday, October 24, 2019, Boardroom.
- e) Finance and Facilities Committee – Stakeholder Meeting with Parent Council Representatives – 7:00 p.m., Thursday, October 24, 2019, Boardroom.
- f) NEXT REGULAR BOARD MEETING – 7:00 p.m. (Public), Monday, October 28, 2019, Boardroom.

**7.00 ADJOURNMENT**

Ms. Bambridge – Mr. Montague  
That the Board do now adjourn. (7:51 p.m.)  
Carried.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Secretary-Treasurer



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

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

June 30, 2019

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148 - 10th Street  
Brandon MB R7A 4E6 Canada

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## Independent Auditor's Report

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To the Chairperson and Board of Trustees of Brandon School Division

### Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at June 30, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*BDO Canada LLP*

Chartered Professional Accountants

Brandon, Manitoba  
October 22, 2019

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

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## Independent Practitioner's Reasonable Assurance Report on Compliance

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To the Board of Trustees  
Brandon School Division

We have undertaken a reasonable assurance engagement of Brandon School Division (the "Division")'s compliance as at September 30, 2018 with the Enrolment Reporting Requirements criteria established in Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2018/2019 School Year (the "Specified Requirements"). Our reasonable assurance engagement included the Division's reporting of the accompanying EIS Enrolment File Verification Report - September 30, 2018 as set out in the Specified Requirements.

### Management's Responsibility

Management is responsible for the Division's compliance with the Specified Requirements. Management is also responsible for such internal control as management determines necessary to enable the Division's compliance with the Specified Requirements.

### Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the Division's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Division complied with the Specified Requirements, in all significant respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the Division's compliance with specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

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

## Our Independence and Quality Control

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

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

## Opinion

In our opinion, the Division complied with the Specified Requirements as at September 30, 2018, in all significant respects.

We do not provide a legal opinion on the Division's compliance with the Specified Requirements.



Chartered Professional Accountants

Brandon, Manitoba  
October 22, 2019

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

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Date

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Chairperson



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


**CERTIFICATION FORM FOR  
REPORTING OF ENROLMENT ELECTRONICALLY  
ON SEPTEMBER 30, 2018**

**BRANDON SCHOOL DIVISION**

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

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

October 15, 2018  
DATE

  
SECRETARY - TREASURER

Oct 15, 2018  
DATE

  
SUPERINTENDENT

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

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

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

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

Remember to attach part 2

**EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2018**  
**BRANDON SCHOOL DIVISION**

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB).  
 The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to upload to the departmental EIS database.

SPECIAL UNGRADED CLASSES			GRADE																		
SCHOOL NAME	SE (Ages 4 to 13)		SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
Alexander School				10	10	10	18	21	13	13	11	14	10					120	0	0	120
Betty Gibson School				37	50	36	31	35	34	24	26	28						301	0	0	301
Crocus Plains Regional Secondary														285	272	277	322	1,156	0	0	1,156
Earl Oxford School				35	41	35	49	34	41	33	31	37						336	0	0	336
École Harrison				40	39	39	37	40	40	42	46	32						355	0	0	355
George Fitton School				64	61	52	38	60	52	50	38	56						471	0	0	471
Green Acres School				26	29	25	26	30	21	28	23	26						234	0	0	234
J. R. Reid School				24	30	24	25	42	36	30	34	37						282	0	0	282
King George School				46	38	39	32	16	31	34	61	51						348	0	0	348



**EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2018**  
**BRANDON SCHOOL DIVISION**

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB).  
 The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to upload to the departmental EIS database.

SCHOOL NAME		GRADE												TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
		SE (Ages 4 to 13)		SS (14 and Older)													
N	K	1	2	3	4	5	6	7	8	9	10	11	12				
	46	39	53	40	49	36	46	46	36					391	0	391	
	44	56	44	34	42	51	50	46	46					413	0	413	
	59	45	61	41	57	42	62	46	51					464	1	465	
35										124	144	155	312	770	0	770	
	66	63	58	45	54	47	45	61	48					487	0	487	
	33	27	28	25	26	17	18	14	14					202	0	202	
7	50	70	55	73	58	54	57	50	53					532	0	532	
	36	32	34	28	30	33	27							220	0	220	
	4	2	3	2	7		4	1	4	4	4	2	1	38	0	38	
	20	19	20	20	18	23	24	25	25					194	0	194	
EIS CERT - PART 2 OF 2 (2018/2019)																	
15/Oct/19 Page 3 of 3																	



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

## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2018

### BRANDON SCHOOL DIVISION

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB). The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to upload to the departmental EIS database.

SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE												TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL	
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10					11
Valleyview Centennial School			32	26	27	23	28	20	23	15	24						218	0	218
Vincent Massey High													242	247	233	244	966	0	966
Waverly Park School			44	50	45	49	43	55	60	43	48						437	0	437
SCHOOL DIVISION TOTAL	7	40	716	727	696	639	682	646	668	620	626	655	667	667	879	8,935	1	0	8,936
PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)																			20





Tel: (204) 727 0671  
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Toll free: 1 800 775 3328  
www.bdo.ca

BDO Canada LLP  
148-10th Street  
Brandon, MB  
R7A 4E6

October 17, 2019

Brandon School Division  
Attention: Denis Labossiere  
1031 6th Street  
Brandon, MB R7A 4K5

Dear Mr. Labossiere, CPA, CGA

The objective of an audit is to obtain reasonable assurance whether the consolidated 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 consolidated financial statements of Brandon School Division for the year ended June 30, 2019, 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 management 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,

A handwritten signature in black ink, appearing to read "Todd Birkhan", with a long horizontal flourish extending to the right.

Todd Birkhan, CPA, CA  
Partner  
BDO Canada LLP  
Chartered Professional Accountants

/CP

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## **Management's Responsibility for Financial Reporting**

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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.

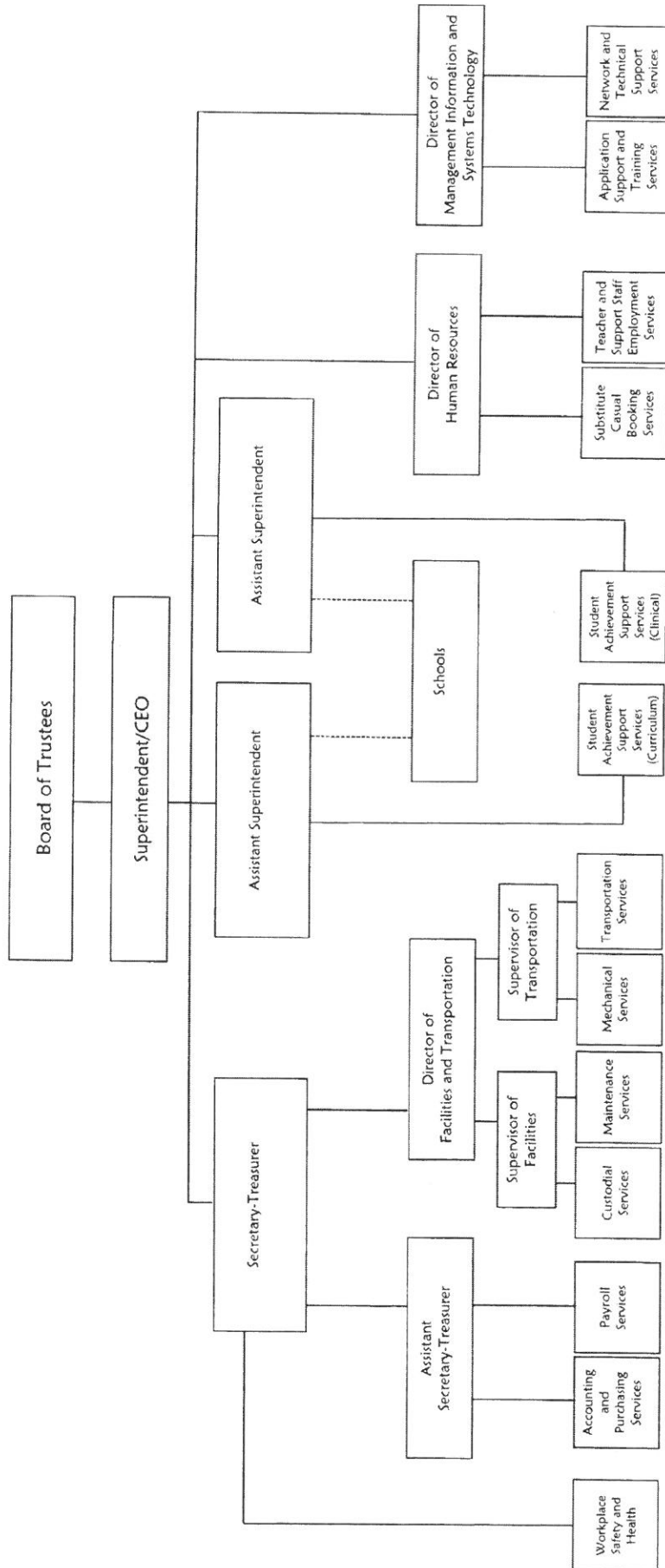
The Board of Trustees are responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the statements.

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 (incl. e-books), related supplies, services, and equipment such as desks, chairs, tables, audio visual equipment and computers. Includes costs related to Gifted students, International Baccalaureate, Advanced Placement, university offered and correspondence courses, and enrichment activities that are generalized in nature. Also includes school based administration costs including principals, vice-principals, and support staff.

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

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

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

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

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

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

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

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

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

as at June 30

Notes		2019	2018
	<b>Financial Assets</b>		
	Cash and Bank	9,332,300	7,565,752
	Due from - Provincial Government	2,448,151	2,626,556
	- Federal Government	145,804	99,196
	- Municipal Government	22,723,109	22,380,440
	- Other School Divisions	67,146	42,412
	- First Nations	77,600	10,770
	Accounts Receivable	109,166	190,755
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>34,903,276</u>	<u>32,915,881</u>
	<b>Liabilities</b>		
4	Overdraft	-	-
	Accounts Payable	16,896,434	14,567,729
	Accrued Liabilities	8,476	8,476
5	Employee Future Benefits	2,098,937	2,143,073
	Accrued Interest Payable	790,551	789,171
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
6	Deferred Revenue	3,447,988	3,351,292
7	Borrowings from the Provincial Government	39,737,650	37,554,152
	Other Borrowings	-	-
8	School Generated Funds Liability	199,480	194,315
		<u>63,179,516</u>	<u>58,608,208</u>
	<b>Net Assets (Debt)</b>	<u>(28,276,240)</u>	<u>(25,692,327)</u>
	<b>Non-Financial Assets</b>		
9	Net Tangible Capital Assets (TCA Schedule)	53,964,678	49,198,203
	Inventories	117,156	93,449
	Prepaid Expenses	473,959	489,424
		<u>54,555,793</u>	<u>49,781,076</u>
10	<b>Accumulated Surplus</b>	<u>26,279,553</u>	<u>24,088,749</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes		2019	2018
	<b>Revenue</b>		
	Provincial Government	66,220,177	64,457,797
	Federal Government	5,768	22,275
11	Municipal Government - Property Tax	39,600,779	38,954,935
	- Other	-	-
	Other School Divisions	481,855	435,204
	First Nations	278,301	202,299
	Private Organizations and Individuals	957,208	932,137
	Other Sources	358,923	324,973
	School Generated Funds	2,091,346	2,607,030
	Other Special Purpose Funds	296,035	258,062
		<u>110,290,392</u>	<u>108,194,712</u>
	<b>Expenses</b>		
	Regular Instruction	60,973,351	60,021,403
	Student Support Services	20,802,779	20,271,570
	Adult Learning Centres	-	-
	Community Education and Services	310,961	322,020
	Divisional Administration	3,164,855	3,105,980
	Instructional and Other Support Services	2,998,348	3,028,856
	Transportation of Pupils	2,449,618	2,454,570
	Operations and Maintenance	8,587,378	8,172,801
12	Fiscal - Interest	1,480,611	1,454,207
	- Other	1,712,471	1,693,088
	Amortization	3,236,255	3,039,701
	Other Capital Items	-	1,362
	School Generated Funds	2,087,486	2,640,755
	Other Special Purpose Funds	201,237	166,274
		<u>108,005,350</u>	<u>106,372,587</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>2,285,042</u>	<u>1,822,125</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>94,238</u>	<u>(60,974)</u>
	Net Current Year Surplus (Deficit)	<u>2,190,804</u>	<u>1,883,099</u>
	Opening Accumulated Surplus	24,088,749	22,205,650
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>24,088,749</u>	<u>22,205,650</u>
	<b>Closing Accumulated Surplus</b>	<u>26,279,553</u>	<u>24,088,749</u>

See accompanying notes to the Financial Statements



**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**

For the Year Ended June 30, 2019

	2019	2018
Net Current Year Surplus (Deficit)	2,190,804	1,883,099
Amortization of Tangible Capital Assets	3,236,255	3,039,701
Acquisition of Tangible Capital Assets	(8,002,730)	(4,359,765)
(Gain) / Loss on Disposal of Tangible Capital Assets	(4,187)	(8,448)
Proceeds on Disposal of Tangible Capital Assets	4,187	8,448
	(4,766,475)	(1,320,064)
Inventories (Increase)/Decrease	(23,707)	17,911
Prepaid Expenses (Increase)/Decrease	15,465	(277,533)
	(8,242)	(259,622)
(Increase)/Decrease in Net Debt	(2,583,913)	303,413
Net Debt at Beginning of Year	(25,692,327)	(25,995,740)
Adjustments Other than Tangible Cap. Assets	-	-
	(25,692,327)	(25,995,740)
<b>Net Assets (Debt) at End of Year</b>	<b>(28,276,240)</b>	<b>(25,692,327)</b>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2019

	2019	2018
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	2,190,804	1,883,099
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	3,236,255	3,039,701
(Gain)/Loss on Disposal of Tangible Capital Assets	(4,187)	(8,448)
Employee Future Benefits Increase/(Decrease)	(44,136)	(21,552)
Due from Other Organizations (Increase)/Decrease	(302,436)	(897,663)
Accounts Receivable & Accrued Income (Increase)/Decrease	81,589	166,252
Inventories and Prepaid Expenses - (Increase)/Decrease	(8,242)	(259,622)
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	2,330,085	(10,014)
Deferred Revenue Increase/(Decrease)	96,696	11,495
School Generated Funds Liability Increase/(Decrease)	5,165	(88,242)
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	7,581,593	3,815,006
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(8,002,730)	(4,359,765)
Proceeds on Disposal of Tangible Capital Assets	4,187	8,448
Cash Provided by (Applied to) Capital Transactions	(7,998,543)	(4,351,317)
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
<b>Financing Transactions</b>		
Borrowings from the Provincial Government Increase/(Decrease)	2,183,498	3,608,395
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	2,183,498	3,608,395
Cash and Bank / Overdraft (Increase)/Decrease	1,766,548	3,072,084
Cash and Bank (Overdraft) at Beginning of Year	7,565,752	4,493,668
<b>Cash and Bank (Overdraft) at End of Year</b>	<b>9,332,300</b>	<b>7,565,752</b>



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

**1. Nature of Organization and Economic Dependence**

The Brandon School Division (the 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, 2019**

**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.

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

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

**e) Tangible Capital Assets (continued)**

Grouping of assets is not permitted except for computer workstations and for systems in which use of each component is dependent on each other to operate.

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) 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.

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

**g) Use of Estimates**

The preparation of consolidated 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 consolidated 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.

**h) 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.

**i) 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.

**3. Liability for Contaminated Sites**

Effective July 1, 2014, the Division has adopted the new Public Sector Accounting Board accounting standard - Liability for Contaminated Sites, Section PS3260. The standard was applied on a retroactive basis to July 1, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the division.

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

**4. 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, 2019 is \$10,500,000. The Division also has an authorized line of credit with CIBC of \$25,000,000 for the Maryland Park School project by way of overdrafts; the unused portion of the line of credit at June 30, 2019 is \$23,198,800. Both lines of credit are repayable on demand at the bank's prime rate less 0.600%; interest is paid monthly. Interest earned is the monthly average Banker's Acceptance rate less the Banker's Acceptance cap.

**5. 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 the year ended June 30, 2019 is an increase of \$94,238 (2018 – decrease of \$60,974). At June 30, 2019, the Division has recorded an estimated liability of \$562,486 (2018 - \$468,248) in respect of these benefits.

The significant assumptions adopted in measuring the non-vested accumulated sick leave benefit liability includes a discount rate of 4% (2018 – 4%) and a salary rate increase of 0% (2018 – 3%).

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 2018-2019 is a decrease of \$132,409 (2017-2018 increase of \$51,028).

At June 30, 2019, the Division has recorded an estimated liability for employee future benefits of \$2,098,936 (2018 - \$2,143,073).

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

**6. 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, 2018	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2019
Education property tax credit	\$ 3,207,290	\$ 7,801,089	\$ 7,766,373	\$ 3,242,007
Other special funds	144,002	233,605	171,626	205,981
	<u>\$ 3,351,292</u>	<u>\$ 8,034,694</u>	<u>\$ 7,937,999</u>	<u>\$ 3,447,988</u>

**7. Borrowings from the Provincial Government**

The long-term debt of the Division is in the form of fifteen and twenty-year debentures and promissory notes, with the principal and interest payable in fifteen and twenty equal yearly instalments and maturing at various dates from 2019 to 2039. 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 and promissory notes carry interest rates that range from 3.000% to 6.875%.

The interest payable as of June 30, 2019 for the debentures and promissory notes are 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 and promissory note principal and interest repayments in the next five years are:

	Principal	Interest	Total
2019-20	\$ 2,224,030	\$ 1,544,008	\$ 3,768,038
2020-21	2,286,518	1,447,548	3,734,066
2021-22	2,365,320	1,348,929	3,714,249
2022-23	2,358,771	1,247,156	3,605,927
2023-24	2,303,632	1,147,971	3,451,603
Thereafter	28,199,379	7,026,045	35,225,424
	<u>\$ 39,737,650</u>	<u>\$ 13,761,657</u>	<u>\$ 53,499,307</u>

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

**8. 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 \$199,480.

	2019
Parent Council Funds	\$ 163,284
Student Council Funds	31,647
Staff Funds	4,549
	<u>\$ 199,480</u>

**9. 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	2019 Book Value
Owened-tangible	\$ 112,221,693	\$ 58,451,348	\$ 53,770,345
Capital Lease	555,236	360,903	194,333
	<u>\$ 112,776,929</u>	<u>\$ 58,812,251</u>	<u>\$ 53,964,678</u>

**10. Accumulated Surplus**

The consolidated accumulated surplus is comprised of the following:

	2019
Operating fund:	
Designated surplus	\$ 2,746,150
Undesignated surplus	3,403,795
Less: Non-vested sick leave to date	(562,485)
	<u>5,587,460</u>
Capital fund:	
Reserve accounts	7,293,455
Equity in tangible capital assets	11,061,560
	<u>18,355,015</u>
Special purpose fund:	
School generated funds	900,232
Other special purpose funds	1,436,846
	<u>2,337,078</u>
Total accumulated surplus	<u>\$ 26,279,553</u>



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

**10. Accumulated Surplus (continued)**

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.

	2019
Insurance Aggregate Retention (Self-Insurance)	\$ 45,000
HR Systems consultant	11,250
School budget carryovers	394,600
Linden Lanes Resource Centre Renovation Project	65,300
Vincent Massey Fitness Studio Project	295,000
VOIP (Voice over Internet Protocol) Phone System Replacement Project	176,000
Security Cameras System Replacement / Upgrade Project	339,000
Computer Network Infrastructure Project - Replacement of wireless networking equipment	225,000
Lighting Retrofit Project at Crocus Plains, Earl Oxford and George Fitton	489,000
Outdoor Basketball Backstops Replacement Project	173,000
Replacement of School Paging Systems at Neelin, Linden Lanes, JR Reid, Meadows & O'Kelly	533,000
	<u>\$ 2,746,150</u>

Reserve Accounts under the Capital Fund represent 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 24C of the audited financial statements.

	2019
Access/Barrier Free Facility Improvements	\$ 60,000
Admin. Office Roof Replacement	27,358
Administration Building Reserves	175,526
Bus Reserves	2,407,838
Computer Network Infrastructure	500,000
Ecole New Era School - DDC Controls	52,700
Electronic Job Evaluation System	54,000
Emergency Equipment/System Replacement	100,000
ERP System	224,143
Green Acres Gymnasium Addition	3,601
New School	3,000,000
School Building Reserves	411,557
School Bus Video Surveillance Hardware	36,732
Universally Accessible Washrooms	240,000
	<u>\$ 7,293,455</u>



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

**10. Accumulated Surplus (continued)**

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

	2019
Scholarship trust	\$ 3,458
Property trust	1,210,513
Charitable donation fund	222,876
Other special purpose funds	<u>\$ 1,436,847</u>

**11. 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 2018 tax year and 56.5% from 2019 tax year. Below are the related revenue and receivable amounts:

	2019	2018
Revenue - Municipal Government - Property Tax	<u>\$ 39,600,779</u>	<u>\$ 38,954,935</u>
Receivable - Due from Municipal - Property Tax	<u>\$ 22,723,109</u>	<u>\$ 22,380,440</u>

**12. Interest Received and Paid**

The Division received interest during the year of \$337,855 (2018 - \$187,486); interest paid during the year was \$1,480,611 (2018 - \$1,454,207).

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

Fiscal-short term loan, interest and bank charges	\$ (2,988)
Debenture debt interest	1,483,599
	<u>\$ 1,480,611</u>

The accrual portion of debenture debt interest expense of \$790,551 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, 2019**

**13. Special Levy Raised for la Division scolaire franco-manitobaine**

In accordance with Section 190.1 of The Public Schools Act the Division is required to collect a special levy on behalf of la Division scolaire franco-manitobaine. As at June 30, 2019, the amount of this special levy was \$773,146 (2018 - \$741,130). These amounts are not included in the Division's consolidated financial statements.



# **OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2019	2018
<b>Financial Assets</b>		
Cash and Bank	8,373,762	5,135,747
Due from		
- Provincial Government	1,657,600	1,837,385
- Federal Government	77,067	79,797
- Municipal Government	22,723,109	22,380,440
- Other School Divisions	67,146	42,412
- First Nations	77,600	10,770
- Other Funds	179,267	312,982
Accounts Receivable	109,166	190,755
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>33,264,717</u>	<u>29,990,288</u>
<b>Liabilities</b>		
Overdraft	-	-
Accounts Payable	15,371,693	14,407,795
Accrued Liabilities	8,476	8,476
Employee Future Benefits	2,098,937	2,143,073
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	7,341,278	7,281,207
Deferred Revenue	3,447,988	3,351,292
Other Borrowings	-	-
	<u>28,268,372</u>	<u>27,191,843</u>
<b>Net Financial Assets (Net Debt)</b>	<u>4,996,345</u>	<u>2,798,445</u>
<b>Non-Financial Assets</b>		
Inventories	117,156	93,449
Prepaid Expenses	473,959	489,424
	<u>591,115</u>	<u>582,873</u>
<b>Accumulated Surplus (Deficit)</b>	<u>5,587,460</u>	<u>3,381,318</u>

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

For the Year Ended June 30

	2019 Actual	2019 Budget	2018 Actual
<b>Revenue</b>			
Provincial Government - Core	62,697,776	63,091,627	61,207,733
Federal Government	5,768	18,500	22,275
Municipal Government - Property Tax	39,600,779	39,581,273	38,954,935
- Other	-	-	-
Other School Divisions	481,855	386,300	435,204
First Nations	278,301	181,500	202,299
Private Organizations and Individuals	957,208	846,400	932,137
Other Sources	337,855	173,700	187,486
	<u>104,359,542</u>	<u>104,279,300</u>	<u>101,942,069</u>
<b>Expenses</b>			
Regular Instruction	60,973,351	62,362,000	60,021,403
Student Support Services	20,802,779	21,899,000	20,271,570
Adult Learning Centres	-	-	-
Community Education and Services	310,961	364,300	322,020
Divisional Administration	3,164,855	3,245,900	3,105,980
Instructional and Other Support Services	2,998,348	3,303,500	3,028,856
Transportation of Pupils	2,449,618	2,579,100	2,454,570
Operations and Maintenance	8,587,378	8,691,600	8,172,801
Fiscal	1,709,483	1,795,900	1,690,036
	<u>100,996,773</u>	<u>104,241,300</u>	<u>99,067,236</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>3,362,769</u>	<u>38,000</u>	<u>2,874,833</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>94,238</u>		<u>(60,974)</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>3,268,531</u>	<u>38,000</u>	<u>2,935,807</u>
Net Transfers from (to) Capital Fund	<u>(1,062,389)</u>	<u>(38,000)</u>	<u>(2,668,061)</u>
Transfers from Special Purpose Funds	<u>-</u>		<u>-</u>
Net Current Year Surplus (Deficit)	<u>2,206,142</u>	<u>0</u>	<u>267,746</u>
Opening Accumulated Surplus (Deficit)	3,381,318		3,113,572
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>3,381,318</u>		<u>3,113,572</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u><u>5,587,460</u></u>		<u><u>3,381,318</u></u>



## OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2019

### Funding of Schools Program

#### Base Support

Instructional Support	16,197,977
Additional Instructional Support for Small Schools	-
Sparsity	128,540
Curricular Materials	508,836
Information Technology	521,159
Library Services	773,334
Student Services	2,865,320
Counselling and Guidance	697,684
Professional Development	386,672
Physical Education	186,000
Occupancy	3,005,330

25,270,852

#### Categorical Support

Transportation	1,097,225
Board and Room	-
Special Needs: Coordinator/Clinician	630,433
Special Needs: Level 2	1,263,500
Special Needs: Level 3	1,255,117
Senior Years Technology Education	586,465
English as an Additional Language	779,063
Indigenous Academic Achievement (including BSSIP)	371,000
Indigenous and International Languages	1,725
French Language Education	205,397
Small Schools	16,433
Enrolment Change Support	316,703
Northern Allowance	-
Early Childhood Development Initiative	171,146
Literacy and Numeracy	733,970
Education for Sustainable Development	15,400

7,443,577

#### Equalization

17,697,280

#### Additional Equalization

#### Adjustment for Days Closed

#### Formula Guarantee

#### Other Program Support

School Buildings Support: "D" Projects	205,980
Technology Education Equipment Replacement	89,543
Skills Strategy Equipment Enhancement	85,635
Other Minor Capital Support	-
Prior Year Support	
Finalization of Previous Year Support	(56)
Curricular Materials	-
School Buildings Support: "D" Projects	-
Technology Education Equipment	-

381,102

50,792,811

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

For the Year Ended June 30, 2019

### Other Department of Education and Training

[illegible]

## Other Provincial Government Departments (Not including GBE's)

[illegible]

Funding of Schools Program (previous page)

50,792,811

**TOTAL PROVINCIAL GOVERNMENT REVENUE**

62,697,776

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

For the Year Ended June 30, 2019

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		5,768	
English as an Additional Language (Adults)		-	
Other:		-	
			5,768
<b>Municipal Government</b>			
Special Requirement	48,712,199		
Less: Education Property Tax Credit	(7,766,583)		
Less: Tax Incentive Grant	(1,344,837)	39,600,779	
Other:		-	39,600,779
<b>Other School Divisions</b>			
Tuition Fees		-	
Transfer Fees		66,209	
Residual Fees		415,646	
Transportation of Pupils		-	
Other:		-	
			481,855
<b>First Nations</b>			
Tuition Fees		278,301	
Transportation of Pupils		-	
Other:		-	
			278,301
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		-	
International Tuition		85,845	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:	Joint Use Recoveries	78,405	
	Field Trip Recoveries	74,410	
	Building Rental Income	46,009	
	Vocational Sales	354,497	
	PMHA (LEAPS) Recoveries	155,458	
	Other Expense Recoveries	162,584	957,208
<b>Other Sources</b>			
Interest		337,855	
Donations		-	
Other:		-	
			337,855
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<b>41,661,766</b>



# OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2019	2018
	Regular Instruction	Student Support Services	Adult Learning Centres	Education and Services	Divisional Administration	Instructional and Other Support Services	Transportation of Pupils	Operations and Maintenance	Fiscal	TOTALS	TOTALS
Salaries	51,842,283	18,861,522	-	194,655	2,135,685	2,023,521	1,576,421	3,679,904		80,313,991	79,195,674
Employees Benefits and Allowances	2,877,027	1,407,137	-	22,281	243,735	123,325	227,864	543,811		5,445,180	5,509,403
Services	1,197,542	270,670	-	47,055	729,574	794,994	217,720	3,344,012		6,601,567	5,838,962
Supplies, Materials and Minor Equipment	4,968,749	263,450	-	46,970	55,861	56,508	427,613	1,019,651		6,838,802	6,727,861
Interest and Bank Charges									(2,988)	(2,988)	(3,052)
Bad Debt Expense									-	0	0
Transfers	87,750	-	-	-	-	-	-	-	(PAYROLL TAX) 1,712,471	1,800,221	1,798,388
TOTALS	60,973,351	20,802,779	0	310,961	3,164,855	2,998,348	2,449,618	8,587,378	1,709,483	100,996,773	99,067,236

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

21-Oct-19

For the Year Ended June 30, 2019

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	4,243,989	33,841,399		1,707,873		6,358,475	2,408,587	4,243,989
330	Instructional - Teaching		1,005,992		27,948		137,130	139,977	44,316,334
350	Instructional - Other		27,522				26,772	142,478	1,311,047
360	Technical, Specialized and Service	78,076							274,848
370	Secretarial, Clerical and Other	1,179,685							1,179,685
390	Information Technology	516,380							516,380
	Total Salaries	6,018,130	34,874,913	0	1,735,821		6,522,377	2,691,042	51,842,283
4XX EMPLOYEES BENEFITS AND ALLOWANCES		433,970	1,865,388		81,895		335,029	160,745	2,877,027
5-6XX SERVICES									
510	Professional, Technical and Specialized		127,375						
520	Communications	196,270						760	128,135
540	Travel and Meetings	9,657	14,746		2,347		4,910	525	196,270
560	Tuition							35,997	32,185
570	Printing and Binding								35,997
580	Insurance and Bond Premiums								0
590	Maintenance and Repair Services	7,533	79,959		2,773		15,850	10,302	0
610	Rentals	1,453	71,265		1,874		15,430	3,895	116,417
630	Advertising	142							93,917
640	Dues and Fees		10,277		541		564		142
650	Professional and Staff Development	20,147							11,382
680	Information Technology Services	423,720	119,200				20,030		20,147
	Total Services	658,922	422,822	0	7,535		56,784	51,479	562,950
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT									1,197,542
710	Supplies	46,299	1,045,286		46,547		190,199	615,077	
740	Curricular and Media Materials		581,380		18,555		62,696	29,316	1,943,408
760	Minor Equipment	44,913	491,653		14,507		82,926	184,026	691,947
780	Information Technology Equipment	7,107	1,411,829		1,977		21,771	72,685	818,025
	Total Supplies, Materials and Minor Equipment	98,319	3,530,148	0	81,586		357,592	901,104	1,515,369
96X-99 TRANSFERS									4,968,749
960	School Divisions		87,750						
980	Organizations and Individuals								87,750
	Total Transfers	0	87,750	0	0		0	0	0
TOTALS		7,209,341	40,781,021	0	1,906,837		7,271,782	3,804,370	60,973,351

\* 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**

21-Oct-19

For the Year Ended June 30, 2019

STUDENT SUPPORT SERVICES		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
3XX	SALARIES							
320	Executive, Managerial and Supervisory	194,018						194,018
330	Instructional - Teaching			996,491	3,089,761	4,126,930	1,821,538	10,034,720
350	Instructional - Other		3,343		5,595,059	162,555	446,407	6,207,364
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	31,093						31,093
380	Clinician		2,394,327					2,394,327
390	Information Technology							0
	Total Salaries	225,111	2,397,670	996,491	8,684,820	4,289,485	2,267,945	18,861,522
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	(29,346)	113,297	44,921	904,528	222,098	151,639	1,407,137
5-6XX	SERVICES							
510	Professional, Technical and Specialized		28,125			35,383	97,796	161,304
520	Communications	1,352	10,050		1,067	1,852	543	14,864
540	Travel and Meetings	511	40,975	1,188	1,440	10,351	11,674	66,139
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services					38		38
610	Rentals							0
630	Advertising	213						213
640	Dues and Fees							0
650	Professional and Staff Development							0
680	Information Technology Services	28,112						28,112
	Total Services	30,188	79,150	1,188	2,507	47,624	110,013	270,670
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	3,593	20,963	24,084	9,166	48,071		105,877
740	Curricular and Media Materials		85,013	434		311		85,758
760	Minor Equipment		4,637	5,860		1,354		11,851
780	Information Technology Equipment		52,128	1,273		6,563		59,964
	Total Supplies, Materials and Minor Equipment	3,593	162,741	31,651	9,166	56,299	0	263,450
96X-99	TRANSFERS							
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
	TOTALS	229,546	2,752,858	1,074,251	9,601,021	4,615,506	2,529,597	20,802,779

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

21-Oct-19

For the Year Ended June 30, 2019

<b>ADULT LEARNING CENTRES</b>		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, 2019

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			43,628		43,628
350	Instructional - Other			20	73,070	73,090
360	Technical, Specialized and Service			53,714		53,714
370	Secretarial, Clerical and Other					0
380	Clinician				24,223	24,223
390	Information Technology					0
	Total Salaries	0	0	97,362	97,293	194,655
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			8,763	13,518	22,281
5-6XX	SERVICES					
510	Professional, Technical and Specialized				41,766	41,766
520	Communications					0
540	Travel and Meetings					0
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services			289		289
610	Rentals					0
630	Advertising					0
640	Dues and Fees				5,000	5,000
650	Professional and Staff Development					0
680	Information Technology Services					0
	Total Services	0	0	289	46,766	47,055
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies			26,934	18,312	45,246
740	Curricular and Media Materials					0
760	Minor Equipment			831	893	1,724
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	27,765	19,205	46,970
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	134,179	176,782	310,961

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

For the Year Ended June 30, 2019

21-Oct-19

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	143,836				143,836
320	Executive, Managerial and Supervisory		409,268	397,047	124,947	931,262
360	Technical, Specialized and Service			251,903		251,903
370	Secretarial, Clerical and Other		186,461	603,538	18,685	808,684
390	Information Technology					0
	Total Salaries	143,836	595,729	1,252,488	143,632	2,135,685
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	3,878	23,169	194,319	22,369	243,735
5-6XX	SERVICES					
510	Professional, Technical and Specialized	38,777	49,733	133,053		221,563
520	Communications	660	8,023	33,448	900	43,031
540	Travel and Meetings	40,173	16,682	8,175		65,030
570	Printing and Binding					0
580	Insurance and Bond Premiums			72,246		72,246
590	Maintenance and Repair Services	24	5,064			5,088
610	Rentals			9,884		9,884
630	Advertising	71	1,687	10,134		11,892
640	Dues and Fees	109,804	5,323	5,476	150	120,753
650	Professional and Staff Development			18,425	6,411	24,836
680	Information Technology Services				155,251	155,251
	Total Services	189,509	86,512	290,841	162,712	729,574
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	2,152	11,263	3,523	487	17,425
740	Curricular and Media Materials					0
760	Minor Equipment		1,435	13,465		14,900
780	Information Technology Equipment				23,536	23,536
	Total Supplies, Materials and Minor Equipment	2,152	12,698	16,988	24,023	55,861
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0		0
	TOTALS	339,375	718,108	1,754,636	352,736	3,164,855



## OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

21-Oct-19

For the Year Ended June 30, 2019

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	68,619	100,630				169,249
330	Instructional - Teaching		359,719	757,373	471,997		1,589,089
350	Instructional - Other			116,673	3,681	30,884	151,238
360	Technical, Specialized and Service				58,879	28,702	87,581
370	Secretarial, Clerical and Other				26,364		26,364
390	Information Technology						0
	Total Salaries	68,619	460,349	874,046	560,921	59,586	2,023,521
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	3,596	19,008	51,738	42,138	6,845	123,325
5-6XX	SERVICES						
510	Professional, Technical and Specialized		1,660				1,660
520	Communications		3,294	734	1,862	550	6,440
540	Travel and Meetings		11,753	258		8,602	20,613
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		20				20
640	Dues and Fees					9,048	9,048
650	Professional and Staff Development				726,299		726,299
680	Information Technology Services			30,914			30,914
	Total Services	0	16,727	31,906	728,161	18,200	794,994
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		14,297	5,389		14,871	34,557
740	Curricular and Media Materials			21,951			21,951
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	14,297	27,340	0	14,871	56,508
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
	Total Transfers					0	0
	TOTALS	72,215	510,381	985,030	1,331,220	99,502	2,998,348



**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**  
For the Year Ended June 30, 2019

21-Oct-19

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	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	127,461					127,461
350	Instructional - Other						0
360	Technical, Specialized and Service		1,377,722		40,488		1,418,210
370	Secretarial, Clerical and Other	30,750					30,750
390	Information Technology						0
Total Salaries		158,211	1,377,722		40,488	0	1,576,421
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		28,331	199,346		187		227,864
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized						0
520	Communications	4,524					4,524
540	Travel and Meetings						37,901
550	Transportation of Pupils		1,845				1,845
570	Printing and Binding						0
580	Insurance and Bond Premiums		51,950				51,950
590	Maintenance and Repair Services	235	98,707				98,942
610	Rentals		1,973				1,973
630	Advertising	10					10
640	Dues and Fees	508	2,449				2,957
650	Professional and Staff Development	1,728	5,296				7,024
680	Information Technology Services	10,594					10,594
Total Services		17,599	162,220	0	37,901	0	217,720
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies	571	419,040				419,611
740	Curricular and Media Materials						0
760	Minor Equipment		8,002				8,002
780	Information Technology Equipment						0
Total Supplies, Materials and Minor Equipment		571	427,042		0	0	427,613
<b>96X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
Total Transfers		0	0	0	0	0	0
<b>TOTALS</b>		204,712	2,166,330	0	78,576	0	2,449,618



**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
For the Year Ended June 30, 2019

21-Oct-19

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	257,466					257,466
360	Technical, Specialized and Service		3,275,374		97,876	37,405	3,410,655
370	Secretarial, Clerical and Other	11,783					11,783
390	Information Technology						0
	Total Salaries	269,249	3,275,374	0	97,876	37,405	3,679,904
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	34,742	487,074		16,465	5,530	543,811
5-6XX	SERVICES						
510	Professional, Technical and Specialized		144,772		565		145,337
520	Communications	5,818	1,100				6,918
530	Utility Services		1,288,692		80,274		1,368,966
540	Travel and Meetings	577	3,056				3,633
570	Printing and Binding						0
580	Insurance and Bond Premiums		241,296				241,296
590	Maintenance and Repair Services		527,650	546,423	74,575	82,443	1,231,091
610	Rentals	4,158	131,374				135,532
620	Property Taxes		88,787		45,792	27,595	162,174
630	Advertising	111					111
640	Dues and Fees	1,016	962				1,978
650	Professional and Staff Development	14,637	9,013				23,650
680	Information Technology Services	23,326					23,326
	Total Services	49,643	2,436,702	546,423	201,206	110,038	3,344,012
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	6,872	729,459	76,402	17,710	66,994	897,437
740	Curricular and Media Materials						0
760	Minor Equipment	56,183	29,322	30,031	4,850	971	121,357
780	Information Technology Equipment	735	122				857
	Total Supplies, Materials and Minor Equipment	63,790	758,903	106,433	22,560	67,965	1,019,651
96X-99	TRANSFERS						
999	Recharge						0
	TOTALS	417,424	6,958,053	652,856	338,107	220,938	8,587,378

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

For the Year Ended June 30, 2019

### Transfers To Capital Fund

Category "D" School Buildings	-	
Bus Reserve	-	
Bus Purchases	-	
Other Vehicles	67,096	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: Johnson DDC Controls Reserve	52,700	
School Bus Reserve	600,000	
Clearpass Network Equipment	55,981	
Forklift	30,140	
Network Switches	174,535	
Gymnasium Sound Equipment	36,478	
Boardroom Camera System	49,646	
		1,066,576
<b>Less: Transfers From Capital Fund</b>		
Proceeds from disposal of vehicle	4,187	
		4,187
<b>Net Transfers To (From) Capital Fund</b>		1,062,389

**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2019	2018
<b>Financial Assets</b>		
Cash and Bank	221,750	-
Due from		
- Provincial Government	790,551	789,171
- Federal Government	68,682	19,359
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	7,341,278	7,281,207
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>8,422,261</u>	<u>8,089,737</u>
<b>Liabilities</b>		
Overdraft	1,801,200	4,115
Accounts Payable	1,522,600	159,844
Accrued Liabilities	-	-
Accrued Interest Payable	790,551	789,171
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	179,923	311,647
Deferred Revenue	-	-
Borrowings from the Provincial Government	39,737,650	37,554,152
Other Borrowings	-	-
	<u>44,031,924</u>	<u>38,818,929</u>
<b>Net Assets (Debt)</b>	<u>(35,609,663)</u>	<u>(30,729,192)</u>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	<u>53,964,678</u>	<u>49,198,203</u>
<b>Accumulated Surplus / Equity *</b>	<u>18,355,015</u>	<u>18,469,011</u>
* Comprised of:		
Reserve Accounts	7,293,455	7,281,206
Equity in Tangible Capital Assets	<u>11,061,560</u>	<u>11,187,805</u>
	<u>18,355,015</u>	<u>18,469,011</u>



# CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2019	2018
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	2,038,802	1,792,805
- Interest	1,483,599	1,457,259
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	4,187	8,448
Gain on receipt of Modular classroom	-	-
PSFB Project/Furniture Claims	5,624	
Non-PSFB Funded Capital Items	11,257	
	16,881	129,039
	3,543,469	3,387,551
<b>Expenses</b>		
Amortization	3,236,255	3,039,701
Interest on Borrowings from the Provincial Government	1,483,599	1,457,259
Other Interest	-	-
Other Capital Items	-	1,362
	4,719,854	4,498,322
Current Year Surplus / (Deficit)	(1,176,385)	(1,110,771)
Net Transfers from (to) Operating Fund	1,062,389	2,668,061
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	(113,996)	1,557,290
Opening Accumulated Surplus / Equity	18,469,011	16,911,721
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	18,469,011	16,911,721
<b>Closing Accumulated Surplus / Equity</b>	18,355,015	18,469,011

# SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2019

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2019 TOTALS	2018 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	87,937,531	3,346,265	4,805,180	438,687	4,178,783	2,320,937	1,079,084	298,062	392,444	104,796,973	100,849,809
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	87,937,531	3,346,265	4,805,180	438,687	4,178,783	2,320,937	1,079,084	298,062	392,444	104,796,973	100,849,809
Add:											
Additions during the year	34,633	-	556,429	38,748	268,231	299,667	-	-	6,805,022	8,002,730	4,359,765
Less:											
Disposals and write downs	-	-	-	22,774	-	-	-	-	-	22,774	412,601
Closing Cost	87,972,164	3,346,265	5,361,609	454,661	4,447,014	2,620,604	1,079,084	298,062	7,197,466	112,776,929	104,796,973
<b>Accumulated Amortization</b>											
Opening, as previously reported	46,276,626	1,660,697	3,026,105	293,957	3,187,235	982,049	-	172,101	-	55,598,770	52,971,670
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	46,276,626	1,660,697	3,026,105	293,957	3,187,235	982,049	-	172,101	-	55,598,770	52,971,670
Add:											
Current period Amortization	2,016,606	81,262	336,754	58,424	385,200	328,204	-	29,805	-	3,236,255	3,039,701
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	22,774	-	-	-	-	-	-	-
Closing Accumulated Amortization	48,293,232	1,741,959	3,362,859	329,607	3,572,435	1,310,253	-	201,906	-	58,812,251	55,598,770
<b>Net Tangible Capital Asset</b>	39,678,932	1,604,306	1,998,750	125,054	874,579	1,310,351	1,079,084	96,156	7,197,466	53,964,678	49,198,203
<b>Proceeds from Disposal of Capital Assets</b>	-	-	-	4,187	-	-	-	-	-	4,187	8,448

\* Includes network infrastructure.

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Fund Name >	Buses	School Buildings	Admin Buildings	ERP System	Bus Garage Addition	Sub-Totals
Opening Balance, July 1, 2018	2,335,919	411,557	175,526	293,293	-	3,216,295
Additions: (Provide a description of each transaction)						
<b>School Bus Reserve</b>	600,000					600,000
						-
						-
						-
						-
						-
						-
Total Additions	600,000	-	-	-	-	600,000
Withdrawals: (Provide a description of each transaction)						
Purchase four (4) school buses	528,081			69,150		528,081 69,150
ERP System implementation						-
						-
						-
						-
						-
Total Withdrawals	528,081	-	-	69,150	-	597,231
Closing Balance, June 30, 2019	<b>2,407,838</b>	411,557	175,526	224,143	-	<b>3,219,064</b>

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

Date \_\_\_\_\_

Secretary-Treasurer



## For the Year Ended June 30, 2019

Fund Name >	Disaster Recovery System	Admin Office Roof Replacement	Emergency Equip./Systems Replacement	New School	Ameresco	Sub-Totals (includes totals from previous page)
Opening Balance, July 1, 2018	-	27,358	100,000	3,000,000	-	6,343,653
Additions: (Provide a description of each transaction)						
						600,000
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	600,000
Withdrawals: (Provide a description of each transaction)						
						528,081
						69,150
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	-	597,231
Closing Balance, June 30, 2019	-	27,358	100,000	3,000,000	-	6,346,422

## For the Year Ended June 30, 2019

Fund Name >	School Bus Video Surveillance	Electrician Vehicle	Johnson (DDC) Controls	Security Camera/Card Access	Green Acres Gymnasium	Totals (includes totals from previous pages)
Opening Balance, July 1, 2018	36,732	-	43,220	-	3,601	6,427,206
Additions: (Provide a description of each transaction)						
Transfer to DDC Controls			52,700			652,700
						-
						-
						-
						-
						-
Total Additions	-	-	52,700	-	-	652,700
Withdrawals: (Provide a description of each transaction)						
Completion of Harrison Steam System Replacement			43,220			571,301
						69,150
						-
						-
						-
						-
Total Withdrawals	-	-	43,220			-
Closing Balance, June 30, 2019	36,732	-	52,700	-	3,601	6,439,455

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

Date \_\_\_\_\_

Secretary-Treasurer



## For the Year Ended June 30, 2019

Fund Name >	Electronic Job Evaluation System	Access/Barrier Free Facility Improvements	Universally Accessible Washrooms	Computer Network Infrastructure	Linden Lanes Resource Centre Renovations	Totals  (includes totals from previous pages)
Opening Balance, July 1, 2018	54,000	60,000	240,000	500,000	-	7,281,206
Additions: (Provide a description of each transaction)						
Total Additions	-	-		-	-	652,700
Withdrawals: (Provide a description of each transaction)						
Total Withdrawals	-	-				
Closing Balance, June 30, 2019	54,000	60,000	240,000	500,000	-	640,451
						7,293,455

# **SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2019	2018
<b>Financial Assets</b>		
Cash and Bank	2,537,988	2,434,120
GST Receivable	55	40
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>2,538,043</u>	<u>2,434,160</u>
<b>Liabilities</b>		
School Generated Funds Liability	199,480	194,315
Accounts Payable	2,141	90
Accrued Liabilities	-	-
Due to Other Funds	(656)	1,335
Deferred Revenue	-	-
	<u>200,965</u>	<u>195,740</u>
<b>Accumulated Surplus *</b>	<u>2,337,078</u>	<u>2,238,420</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	900,232	896,372
Other Funds Accumulated Surplus	<u>1,436,846</u>	<u>1,342,048</u>
<b>Accumulated Surplus *</b>	<u>2,337,078</u>	<u>2,238,420</u>

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

For the Year Ended June 30

	2019	2018
<b>Revenue</b>		
School Generated Funds	2,091,346	2,607,030
Other Funds <u>Contributions</u>	266,597	238,635
<u>Interest</u>	29,438	19,427
	2,387,381	2,865,092
<b>Expenses</b>		
School Generated Funds	2,087,486	2,640,755
Other Funds <u>Withdrawals</u>	201,237	166,274
	-	-
	2,288,723	2,807,029
Current Year Surplus (Deficit)	98,658	58,063
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	98,658	58,063
Opening Accumulated Surplus	2,238,420	2,180,357
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	2,238,420	2,180,357
<b>Closing Accumulated Surplus</b>	2,337,078	2,238,420

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

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2018
REGULAR INSTRUCTION		
English Language - Single Track		6,374.5
Francais - Single Track		
French Immersion - Single Track		335.0
Dual Track		
- English Language	974.5	
- Francais		
- French Immersion	461.0	
- Other Bilingual	-	1,435.5
Senior Years Technology Education		<u>420.0</u>
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u><u>8,565.0</u></u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,581
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	883,717
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	851,680
LOADED KILOMETERS (For the period ended June 30)	518,062

# FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2018/19 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	35.00	1.25			6.00	1.50	2.00	3.00	48.75
330	Instructional - Teaching	503.70	111.94		0.50		14.75			630.89
350	Instructional - Other	51.14	246.32		3.00		4.96			305.42
360	Technical, Specialized And Service	9.34								137.47
370	Secretarial, Clerical And Other	30.64	1.46			4.15	2.19	40.96	80.83	49.60
380	Clinician		27.25		0.25	16.00	0.50	0.50		27.50
390	Information Technology	8.00								8.00
TOTALS (excluding Trustees)		637.82	388.22	0.00	3.75	26.15	23.90	43.46	84.33	1,207.63
510	Contracted Clinicians (include private clinicians where possible)									
310	TRUSTEES					9.00				



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

#### Administration Costs

Divisional Administration, Function 500	3,164,855
Less: Liability Insurance	72,246
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	38,560
	<u>3,054,049 (A)</u>

#### Expense Base

Total Operating Expenses	100,996,773
Plus: Transfers to Capital	1,066,576
Less: Adult Learning Centres, Function 300	0
	<u>102,063,349 (B)</u>

Percentage (A) / (B) 2.99%

Maximum Allowable Percentage 3.00%

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

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

##### International Student Programs

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

##### Self-Administered Pension Plans

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

(1) Incremental costs of the program.

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



# BRANDON SCHOOL DIVISION

## Report of Senior Administration to the Board of Trustees

October 28, 2019

### A. Administrative Information

#### I. CELEBRATIONS

##### 1. NAMING COMMITTEE FOR BRANDON SCHOOL DIVISION OFF CAMPUS

The Naming Committee for Brandon School Division Off Campus is currently accepting submissions for the official name of this new school. Submissions will be accepted until 4:00pm on Friday, November 22, 2019. Submissions may be made online via a link on the BSD website, or via paper copy of the submission form. Paper copies are available at the BSD Administration Office and BSD Off Campus, as well as the following locations in the community: Brandon Friendship Centre, Brandon Youth Activity Centre, Elspeth Reid Family Resource Centre, Brandon Public Library, Manitoba Métis Federation, and Brandon Aboriginal Youth Activity Centre.

##### 2. MARYLAND PARK SCHOOL

The registration process for Maryland Park School will be the focus of a parent/guardian information session scheduled as follows:

Date/Time: Monday, November 4, 2019 at 6:30pm

Location: Crocus Plains Regional Secondary School (cafeteria)

#### II. COMMUNITY CONNECTIONS

The following community connections were made by Dr. Casavant, Superintendent/CEO from October 9, 2019 to October 22, 2019.

- October 9, 2019 – meeting with IBM K-12 Education
- October 9, 2019 – Off Campus School Naming Committee
- October 10, 2019 – meeting with Barbara Miller, School Leader, Maryland Park School

*“Accepting the Challenge”*

- October 10, 2019 – Meeting with City of Brandon, Brandon School Division Board of Trustees
- October 11, 2019 – Administration Office fall luncheon
- October 15, 2019 – meeting with Barbara Miller, School Leader, Maryland Park School
- October 16, 2019 – Brandon School Division Research Advisory Committee meeting
- October 16, 2019 – meeting with Honourable Cliff Cullen, Minister of Justice and Attorney General; Len Isleifson, MLA, Brandon East; Reg Helwer, MLA, Brandon West; and Brandon School Division Board of Trustees
- October 18, 2019 – Southwest Superintendents Group meeting
- October 18, 2019 – *Jake's Gift* (play), sponsored by RCA Museum, CFB Shilo; 200 grade 8 Brandon School Division students attended
- October 21, 2019 – meeting with Barbara Miller, School Leader, Maryland Park School
- October 21, 2019 – site visit to Soaring Eagle Educational Centre, with Cale Dunbar, President, Brandon Teachers' Association
- October 22, 2019 – meeting with Divisional Leadership Team Co-Chairs
- October 22, 2019 – Operational Divisional Leadership Team meeting, with Cale Dunbar, President, Brandon Teachers' Association
- October 22, 2019 – Workers Compensation Board of Manitoba training session

### **III. SUSPENSIONS**

<u>SCHOOL</u>	<u>NO./STUDENT</u>	<u>NO./DAYS</u>	<u>REASON</u>
Elementary Schools	6 total	2 – 3 day 1 – 3 day 1 – 4 day 1 – 5 day 1 – 5 day	Drug and Alcohol AP (2 vaping) Assaultive Behaviour Drug and Alcohol AP (1 vaping) Drug and Alcohol AP (1 vaping) Assaultive Behaviour
High Schools	20 total	3 – 3 day 2 – 3 day 8 – 3 day 1 – 5 day 2 – 5 day 2 – 5 day 1 – 10 day 1 – 30 day	Drug and Alcohol AP (2 vaping) Cyberbullying Unacceptable Behaviour (3 vaping) Drug and Alcohol AP Assaultive Behaviour Unacceptable Behaviour Assaultive Behaviour Assaultive Behaviour



## **IV. INFORMATION ITEMS**

### **1. MANITOBA EDUCATION AND TRAINING CORRESPONDENCE**

#### **PROCLAMATION RE: DYSLEXIA AWARENESS MONTH**

For Information ..... Dr. Casavant

Correspondence has been received from Honourable Kelvin Goertzen, Minister of Education and Training, on behalf of The Honourable Brian Pallister, Premier of Manitoba, proclaiming October 2019 as Dyslexia Awareness Month. The Learning Disabilities Association of Manitoba estimates 10-15 percent of the Canadian population struggles with a learning disability, and that up to 80 percent of children with learning disabilities have difficulty learning to read. Manitoba Education and Training is committed to improving literacy and numeracy outcomes for all students in Manitoba.

#### **PROCLAMATION RE: SCHOOL LIBRARY DAY**

For Information ..... Dr. Casavant

Correspondence has been received from Honourable Kelvin Goertzen, Minister of Education and Training, proclaiming October 28, 2019 as Manitoba School Library Day. The theme of the day is “School Libraries Change Lives”. In celebration of Manitoba School Library Day, schools are encouraged to participate in the “Drop Everything and Read” (D.E.A.R.) challenge sponsored by the Manitoba School Library Association. All students and educators are encouraged to read for 20 minutes at 11:00am on October 28.

### **2. HIGH SCHOOL INDIGENOUS LANGUAGE COURSE REVIEW 2018/2019**

For Information ..... M. Gustafson

For the 2018/2019 school year, Anishinaabemowin/Ojibwe, Cree and Michif were offered on a semester basis with 65 minutes of instruction per day inside the standard timetable. Dakota was not offered as there was no instructor available.

For the 2019/2020 school year, Anishinaabemowin/Ojibwe and Cree are being offered at the High School Level. Michif is being offered at George Fitton School to seven Grade 1 classrooms. The language instructor works to incorporate basic Michif language into various settings such as music class, read-aloud in the library, and with content being integrated in collaboration with the classroom teacher.

<b>Demographic Measures</b>	
<b>Grade Distribution</b>	
Grade 9	71.7%
Grade 10	15.1%
Grade 11	1.9%
Grade 12	11.3%
<b>Language Course Selection</b>	
Cree	43.4%
Anishinaabemowin/Ojibwe	45.3%
Michif	11.3%
<b>Credit Completion</b>	
Student Enrolled in the 3 courses	53
Credits Received	33
<b>3 Year Enrollment Measure</b>	
2016/2017 School Year	153
2017/2018	53
2018/2019	53
<b>2019/2020 Enrollment</b>	
Cree	35
Anishinaabemowin/Ojibwe	30

### **3. VINCENT MASSEY HIGH SCHOOL OFF-SITE ACTIVITY**

For Information ..... E. McFadzen

Vincent Massey High School submitted an off-site activity request for volleyball students, consisting of twelve (12) male students in grades 11 and 12, to make a trip to Regina, Saskatchewan from October 24 to October 26, 2019.

Mr. Bryce Ridgen, School Leader, Vincent Massey High School recommended this trip for approval. Mrs. Elaine McFadzen, Assistant Superintendent has given approval for this trip.

## **V. PRESENTATIONS**

### **1. CONTINUOUS IMPROVEMENT AT GREEN ACRES SCHOOL**

For Information ..... S. Cords, M. Walker, A. Murray

Shelley Cords, Principal, along with Meredith Walker and Alex Murray, Teachers, Green Acres School, will provide an update on Continuous Improvement initiatives in progress at Green Acres School.

## **B. Business Arising for Board Action**

### **I. INFORMATION FOR DISCUSSION AND CORRESPONDENCE**

#### **1. PERSONNEL REPORT**

For Information ..... Y. Otukoya

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

### **II. SENIOR ADMINISTRATION RESPONSE TO TRUSTEE INQUIRIES**

#### **1. RESPONSE TO TRUSTEE MONTAGUE INQUIRY FOR INFORMATION REGARDING WHAT THE DIVISION HAS DONE OR IS DOING TO ADDRESS THE CALLS TO ACTION REGARDING INDIGENOUS EDUCATION AND HISTORY IN OUR SCHOOLS (TRUTH AND RECONCILIATION COMMISSION OF CANADA CALL TO ACTION 62; MISSING AND MURDERED INDIGENOUS WOMEN AND GIRLS CALL TO ACTION 11)**

For Information .....M. Gustafson

Mathew Gustafson, Assistant Superintendent will provide a response to Trustee Montague's inquiry that includes a summary of some of the actions taken by the Brandon School Division. Please see Appendix A.

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

**Dr. Marc D. Casavant  
Superintendent/Chief Executive Officer**



# BRANDON SCHOOL DIVISION

## Office of the Superintendent / Chief Executive Officer

Dr. Marc D. Casavant, Superintendent / Chief Executive Officer

Mr. Mathew Gustafson, Assistant Superintendent

Mrs. Elaine McFadzen, Assistant Superintendent

**DATE:** October 2019

**TO:** Board of Trustees

**REPORT PREPARED BY:** Mr. Mathew Gustafson, Assistant Superintendent

**RE:** Response to Trustee Montague Inquiry for Information  
Regarding what the Division has done or is doing to address the calls to action regarding Indigenous education and history in our schools (Truth and Reconciliation Commission of Canada Call to Action 62; Missing and Murdered Indigenous Women and Girls Call to Action 11)

### Introduction

The following report was prepared in response to Trustee Montague's request for information regarding what the Division has done and is doing to address the calls to action regarding Indigenous education and history in our schools in response the Truth and Reconciliation Commission ("TRC") of Canada: Call to Action and the National Inquiry into Missing and Murdered Indigenous Women and Girls.

Upon closing on June 2015, the TRC issued 94 Calls to Action in order to "redress the legacy of residential schools and advance the process of Canadian reconciliation." The proposed actions call on all levels of government to work together to repair the harm caused by residential schools and begin the process of reconciliation. The calls to action are divided into the categories of Legacy and Reconciliation. Call to Action 62 and 63 have implications for education.

62. We call upon the federal, provincial and territorial governments, in consultation and collaboration with Survivors, Aboriginal peoples, and educators, to:
  - i. Make age-appropriate curriculum on residential schools, Treaties, and Aboriginal peoples' historical and contemporary contributions to Canada a mandatory education requirement for Kindergarten to Grade Twelve students.
  - ii. Provide the necessary funding to post-secondary institutions to educate teachers on how to integrate Indigenous knowledge and teaching methods into classrooms.

- iii. Provide the necessary funding to Aboriginal school to utilize Indigenous knowledge and teaching methods in classrooms.
  - iv. Establish senior-level positions in government at the assistant deputy minister level or higher dedicated to Aboriginal content in education.
63. We call upon the Council of Ministers of Education, Canada to maintain an annual commitment to Aboriginal education issues, including:
- i. Developing and implementing Kindergarten to Grade Twelve curriculum and learning resources on Aboriginal peoples in Canadian history, and the history and legacy of residential schools.
  - ii. Sharing information and best practices on teaching curriculum related to residential schools and Aboriginal history.
  - iii. Building student capacity for intercultural understanding, empathy, and mutual respect.
  - iv. Identifying teacher-training needs relating to the above.

In addition to the calls to action 62 and 63, there are a number of calls to action that are directed to other levels of government but provide insight on the intent of the calls to action. These include eliminating the educational gap, developing culturally appropriate curricula, improving educational attainment levels and success rates, providing sufficient funding to close the achievement gaps, and collaboration between governments, agencies and Indigenous peoples.

On December 18, 2015, Manitoba's post-secondary institutions and public school boards signed the Manitoba Collaborative Indigenous Education Blueprint for Universities, Colleges and Public School Boards: Making Excellence in Indigenous Education a Priority.

The signing institutions include Assiniboine Community College, Brandon University, Canadian Mennonite University, the Manitoba Institute of Trades and Technology, the Manitoba School Boards Association, Red River College, University College of the North, the University of Manitoba, the Université de Saint-Boniface and the University of Winnipeg.

The signatories commit to:

- Engaging with Indigenous peoples in respectful and reciprocal relationships and to realize the right to self-determination, and to advance reconciliation, language and culture through education, research and skill development;
- Bringing Indigenous knowledge, languages and intellectual traditions, models and approaches into curriculum and pedagogy;
- Promoting research and learning that reflects the history and contemporary context of the lives of Indigenous peoples;

- Increasing access to services, programs, and supports to Indigenous students, to ensure a learning environment is established that fosters learner success;
- Collaborating to increase student mobility to better serve the needs of Indigenous students;
- Building school and campus communities that are free of racism, value diversity and foster cultural safety;
- Increasing and measuring Indigenous school and post-secondary participation and success rates;
- Showcasing successes of Indigenous students and educators;
- Reflecting the diversity of First Nations, Inuit and Métis cultures in Manitoba through institutional governance and staffing policies and practices; and
- Engaging governments and the private and public sectors to increase labour market opportunities for Indigenous graduates.

The commitments were to be set out in a five year Manitoba Indigenous Education Collaborative Blueprint Implementation Plan, to be entered into in 2016.

In the spring of 2019, the National Inquiry into Missing and Murdered Indigenous Women and Girls released the final report. The final report issued 124 Calls for Justice. Two Calls for Justice are for educators:

- 11.1 We call upon all elementary, secondary, and post-secondary institutions and education authorities to educate and provide awareness to the public about missing and murdered Indigenous women, girls, and 2SLGBTQQIA (Two-Spirit, lesbian, gay, bisexual, transgender, queer, questioning, intersex and asexual) people, and about the issues and root causes of violence they experience. All curriculum development and programming should be done in partnership with Indigenous Peoples, especially Indigenous women, girls, and 2SLGBTQQIA people. Such education and awareness must include historical and current truths about the genocide against Indigenous Peoples through state laws, policies, and colonial practices. It should include, but not be limited to, teaching Indigenous history, law, and practices from Indigenous perspectives and the use of *Their Voices Will Guide Us* with children and youth.
- 11.2 We call upon all educational service providers to develop and implement awareness and education programs for Indigenous children and youth on the issue of grooming for exploitation and sexual exploitation.

The following response to the trustee inquiry provides a summary of the responses from Brandon School Division to the calls of action and calls for justice.

## Research Findings

### I. Process

Given that the Calls to Action and the Calls for Justice involve multiple layers of government and community and as such require multiple levels of response from within the Brandon School Division organization, a process was utilized that examined existing education programs, current programming supports, and community partnerships. The responses summarized below involve large numbers of staff which makes the naming of staff and schools for all responses impractical.

### II. Data Sources

- Indigenous Education Specialist reports (2016-present)
- School based information
- Brandon School Division Off-Campus information (formerly Neelin High School Off-Campus and Upper Deck)
- Current alternative programming
- Senior Administration information
- Brandon School Division Research and Evaluation Data

### III. Analysis

#### **Participation/Collaboration with Community Agencies/Educational Institutions/Indigenous Government/Provincial Government**

- **Sioux Valley High School collaboration in professional development activities:** Sioux Valley Teachers have participated for two years in the Divisional Professional Development days in September. In addition, this year Sioux Valley Education Assistants participated in the Divisional Professional Development day in September for EA's. This is an example of provincial and self-governed education organizations collaborating to build staff capacity.
- **Sioux Valley High School and Brandon School Division Partnership for Industrial Arts and Home Economics:** Grade 7 and 8 students from Sioux Valley High School will be accessing Industrial Arts and Home Economics programming through Brandon School Division. This is an example of provincial and self-governed education organizations collaborating to provide access to programming for non-provincially funded Indigenous students.
- **Indigenous Campus Life:** Brandon School Division, Brandon University and Assiniboine Community College collaborated to provide the Grade 8 Indigenous Campus Life experience in 2018 and 2019. The Indigenous Campus Life event encourages Indigenous youth in the Brandon School Division to continue with their education in middle and high school, and be successful students who then move on to post-secondary education. The purpose was to inspire students by presenting Indigenous role models who have succeeded, including current students, alumni and staff from both institutions, all while



highlighting how they maintained their cultural identity. Additionally, the purpose was for students to be able to envision themselves on campus at ACC and BU.

- **Indigenous Education Leadership Roundtable:** Brandon School Division, Brandon University, Assiniboine Community College and Indigenous Leadership including BSD Elder and Chiefs from the Southwest Region – advise and provide direction on what their youth need.
- **Our Journey - Celebrating Indigenous Student Success:** Brandon University, Assiniboine Community College, Brandon Friendship Centre, Brandon Urban Aboriginal Peoples Council, Sioux Valley High School and Brandon School Division organized Our Journey – a celebration to honour the educational success of our community’s Indigenous students on May 23, 2019. Students from pre-kindergarten to post-secondary were honoured. The day began with a Pipe Ceremony followed by the Grand Entry where the graduates were honoured. The celebration included drumming, dancing, fiddling, and many more activities, followed by a traditional feast.
- **Honouring the Good Road Gala:** Brandon School Division students and staff were recognized in the Honouring the Good Road Gala hosted by numerous Brandon organizations in May 2019. The Gala recognized Mother Earth and the contributions of Indigenous community members through the seven sacred teachings.
- **Brandon Urban Aboriginal Peoples Council:** BUAPC was established in December 2010 by Brandon City Council. BSD has representation that sit on BUAPC from BSD Senior Administration and the BSD Board of Trustees. BUAPC considers and advises on matters relating to the issues of concern to Indigenous people in Brandon.
- **Brandon University Indigenous Education Senate Sub-Committee:** Dr. Casavant represents BSD on the committee which makes recommendations to Senate on how Brandon University can implement the 10 Blueprint commitments BU signed in 2015.
- **Indigenous Awareness and Education Week:** BSD has participated for a number of years in Orange Shirt Day. It was designed to educate people and promote awareness about the Indian Residential School System and the impact this system has had on Indigenous communities for more than a century in Canada. The week of September 30 – October 4, 2019 was proclaimed by the City of Brandon’s Mayor, Rick Chrest as **Indigenous Awareness & Education Week**. Throughout the week, BSD staff and students participated in various activities and learning opportunities to assist us with our goals:
  - All staff and students will be introduced to and/or will re-visit the truth, history and impacts of Canada’s Residential School System;
  - All staff and students will recognize that we have a shared history and therefore, an opportunity and a responsibility to work together for our shared future;
  - All staff and students will be able to explain what reconciliation means and why it matters;
  - Each school will take action by creating a symbol of our commitment to continuous learning and positive change on our shared journey to achieving reconciliation – Act of Reconciliation; and

- All staff and students will have a clear understanding of the significance of Orange Shirt Day.
- **Tipi Tour Legacy Project:** In the 2018/19 school year, BSD Board of Trustees committed to participate in the project. Dr. Casavant, Superintendent/CEO and a committee of teachers developed a concept and theme for the Tipi. On October 2, 2019, Senior Administration, Board of Trustees, Indigenous Language Instructors and staff and students from George Fitton School were joined by members of the Brandon Urban Aboriginal Peoples Council for the official installation and unveiling of the first of three Tipis to be installed on Brandon School Division property.
- **Cooperative Efforts Between Specialists and Indigenous Directorate:** Amie Martin, Indigenous Education Learning Specialist, worked with staff from the Indigenous Directorate and with Off-Campus staff on an Indigenous Cultural Project. The goal of the project was to further historical understandings and creating reconciliation. This project involved a series of activities, speakers, off-site activities; land based learning experiences, and Elders.
- **Kindergarten Registration/Transition With The Little Teaching Lodge Since 2017.**
- **Non-Resident Students:** BSD in conjunction with various Education Authorities provide access to Secondary Education opportunities for students in Grades 10-12 as identified by the Education Authorities.
- **Star Blanket Presentations at Convocations:** The star blanket represents best wishes and is part of the traditional giveaway at ceremonies. Historically, special people were honoured with buffalo or elk robes for their good deeds and selfless acts. In each secondary school a star blanket is presented by graduating students to a staff member. In addition, a blanket donated by IANE is presented by staff to a graduating student.
- **Participation in Manitoba Aboriginal Languages Strategy:** BSD participated in a focus group examining the possibilities and challenges of an Indigenous teachers training program in Manitoba.
- **Soaring Eagle Education Centre (S.E.E.C.):** Brandon School Division and Brightscape Endeavors entered into a year-long community based specialized programming agreement for 2019-2020, whereby BSD will be the service provider of academic programming through the assignment of two teachers to S.E.E.C., an off-site school setting.

## Resource Allocation for Indigenous Programming

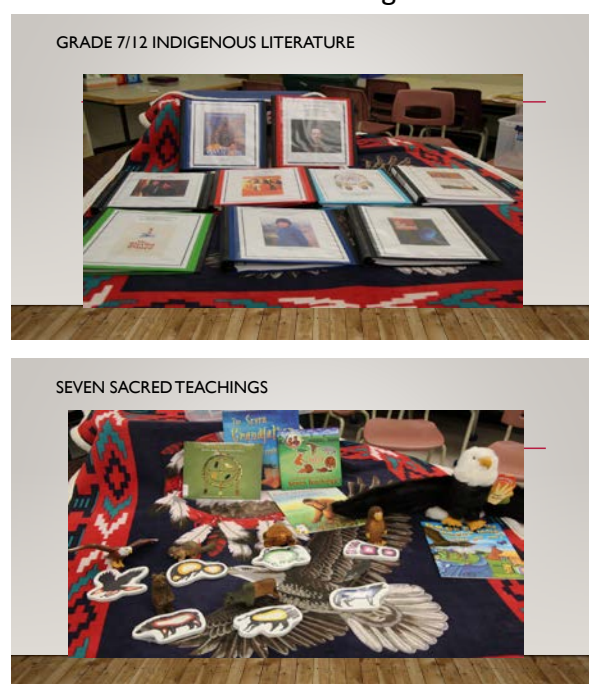
- **Equity Administrative Procedure 1030:** Brandon School Division Board of Trustees adopted an Equity policy, which is now Administrative Procedure 1030. The Division recognizes and accepts its responsibility to provide direction and resources to enhance and support quality instruction and learning opportunities that assist schools in closing educational achievement gaps by investing strategically in all students. This is of particular importance for Indigenous students, given the educational achievement gap for Indigenous students in Manitoba.
- **Equity Staffing Formula:** Brandon School Division adopted an equity staffing formula in 2019. Given the identified achievement gap for Indigenous students and given the Equity Administrative Procedure, the equity staffing formula provides additional staff to schools with higher equity factors including the number of Indigenous students. The additional equity staffing provides greater staffing resources to schools to support student achievement. For the 2019-2020 school year, 28.3 additional FTE were allocated to K-8 schools and 7.371 FTE to 9-12 schools based on the number of Indigenous student in the schools.
- **Indigenous Education Learning Specialist:** Brandon School Division has established an Indigenous Education Learning Specialist position since 2012.
- **Language instructors:** Brandon School Division has offered Indigenous Languages in the four high schools registration process for four years. Depending on class requests, the four schools have scheduled Indigenous Language courses including Cree, Anishinaabe, Michif and Dakota.
- **Full Day Everyday Kindergarten:** FDED Kindergarten was implemented in schools with lower Early Development Instrument Scores. EDI is intended to measure children's school readiness at a group level. The purpose of the FDED Kindergarten was to provide an additional support to students with a lower readiness. While not solely focused on Indigenous students, the FDED Kindergarten schools have a higher representation of Indigenous students. The decision of which schools receive FDED Kindergarten based on EDI scores correlates to the demonstrated readiness gap for Indigenous students and is consistent with the BSD Equity Administrative Procedure 1030.

Schedule	Indigenous	Half	
	<b>25%</b>	AL	4%
	25%	GA	28%
Full	<b>24%</b>	HA	1%
BG	27%	JR	10%
EO	25%	KH	10%
GF	31%	LL	8%
KG	20%	ME	13%
NE-eng	40%	NE-fi	10%
RH	7%	OK	5%
RV	19%	SA	4%
VV	20%	WP	6%
		<b>Total</b>	<b>16%</b>

- **George Fitton School Language Project/Grant:** This project has been made possible in part by the Government of Canada. The grant is providing for multiple experiences and a language instructor to incorporate language in classrooms, work collaboratively with classroom teachers, incorporating language into the music class, and to use literature, visuals, songs and modelling to expose students to language.
- **Building Student Success with Indigenous Parents:** One position through the Community Schools Partnership Initiative and Brandon School Division sponsors an additional seven positions in seven other schools.
- **Creation of Indigenous Library:** Indigenous Library sections were created in school libraries.
- **Indigenous Guided Literacy Resources**
- **Indigenous Coding Project:** Incorporates Indigenous perspectives and coding using mini robots.
- **Brandon School Division Off-Campus:** See Off-Campus/École secondaire Neelin High School Indigenous Cultural Project in research section.
- **Indigenous Elder:** Brandon school Division established the Divisional Elder position. The Elder has supported students, families and schools for over 20 years.
- **Indigenous Sensory Path at Riverview School:** Incorporates the seven teachings into the hallways of the school.
- **Indigenous Peoples Atlas Map:** Resource to assist teachers and students in understanding the past, present and future of Indigenous Peoples in Canada.
- **Purchase of Indigenous Resources** (Appendix A)
- **Establishing Cultural Literacy and Numeracy Pool of Indigenous Foundational Outcomes:** There are a large number of support documents that provide recommendations/guidelines to schools on incorporating Indigenous perspectives. Often these resources are presented in different formats. The purpose of establishing the pool of Foundational Outcomes was to review the documents and provide a resource to teachers on some of the most important outcomes Kindergarten to Grade 12. (Appendix B)
- **Manitoba Treaty Education Kit:** Teacher guides and handbooks with supporting resources.
- **Indigenous Resource Kits:** Focused on cross curricula learning including resources such as teaching guides, games, puzzles, pictures, books, posters, maps, puppets, DVDs, and step by step lesson ideas.



- **Indigenous Thematic Units:** Resources to develop literacy skills while building knowledge and understanding of Indigenous history, culture and traditions. The units come with stories, illustrations, hands on activities and collaborative learning.



### Raising Awareness in Community

- **Sexually Exploited Children and Youth (SECY) Conference:** A joint initiative between Educators and Faculty members from Brandon School Division and Brandon University (specifically the Faculty of Education and the Centre for Aboriginal and Rural Education Studies) regarding the impact of Sexually Exploited Children and Youth within our community. In November 2017, 120 educators, practitioners, and local and provincial government officials and researchers, participated in four sessions which included the following topics:
  - Language and definitions of sexually exploited children and youth;
  - Issues and consequences of SECY;
  - Challenges and opportunities for coordinated services; and
  - Community and institutional roles.
- **Gay-Straight Alliance:** A GSA is a student-run group that provides a safe place for any and all students to meet and learn about all different orientations, to support each other and to educate the surrounding areas and the community on different gender and equality issues.
- **Indigenous Awareness and Education Week:** see Indigenous Awareness and Education Week in Participation/Collaboration with Community Agencies/Educational Institutions/Indigenous Government/Provincial Government section.

## **Participation in Research**

- **Report on the Research Round Table on Sexually Exploited Children and Youth (SECY):** The report presents themes that emerged from focused group discussions at the conference and results of a systemic review of the relevant literature that is aligned to these themes. This report was a collaboration between the Brandon School Division and Brandon University, specifically, the Faculty of Education and the Centre for Aboriginal and Rural Education Studies.
- **Graduation Study:** Brandon School Division conducted a research study on Graduation Outcomes between 2003 and 2005. One of the findings was that Aboriginal students who attended BSD before high school had a 41.4% grad rate and Aboriginal students that registered in BSD during their high school years had a 35.1% graduation rate. The creation of Off-Campus was one of the responses to the Graduation Outcomes study. Since its inception in 2007, Off-Campus has graduated over 900 students.

## **Professional Development for Staff**

Brandon School Division offers a variety of professional development activities at a Divisional and school level every year. The Indigenous Education Learning Specialist also works with individual teachers/classrooms at providing individualized capacity building experiences for the teacher and class. In addition, BSD staff participate in regional, provincial and national PD opportunities as they become available. While it is impossible to list the number of PD activities that have occurred since 2015, the following provides an overview of the PD activities scheduled this year.

- **Indigenous Peoples Atlas training:** Indigenous Education Specialist and eight teachers receive training in the Indigenous Peoples Atlas of Canada. The National Centre for Truth and Reconciliation was one of the official partners and consultants for the Atlas.
- **Grade 7/8 Indigenous Studies Options Course Professional Development**
- **Kairos Blanket Exercise:** fosters truth, understanding respect and reconciliation among Indigenous and Non-Indigenous peoples.
- **K-12 Treaty Education Training Sessions:** teachers receive 2 days of training and a treaty education kit sponsored by the Treaty Relations Commission of Manitoba
- **Full Circle Cultural Proficiency:** Indigenous education specialist offers sessions to increase awareness, knowledge, understanding and confidence in topics that are important to Indigenous education.
- **BSSIP Fall Gathering**



## **Indigenous Education Courses**

- **Grade 7/8 Indigenous Studies Course:** A locally developed options course provided in the Grade 7 & 8 registration period. This is one of the outcomes of the BSD Middle Years Options Review.
- **Current Topics in First Nations, Metis and Inuit Studies Course:** This course is a grade 12 elective that counts as one credit towards the graduation requirement.
- **Indigenous Languages High School Course:** Cree, Anishinaabe, Michif and Dakota languages are offered during the 9-12 registration process. Students are assessed through their language instructors and can receive 1-4 language credits towards the graduation requirements as an elective.
- **Indigenous Languages Course at George Fitton:** see George Fitton School language project/grant in Resource Allocation for Indigenous Programming section.
- **Creation of Cultural Literacy and Numeracy Pool of Indigenous Foundational Outcomes:** see Establishing Cultural Literacy and Numeracy Pool of Indigenous Foundational Outcomes in Resource Allocation for Indigenous Programming section.
- **Off-Campus/École secondaire Neelin High School Indigenous Cultural Project:** The goal of the project was to further historical understandings and creating reconciliation. This project involved a series of activities, speakers, off-site activities; land based learning experiences, and Elders.
- **School Leader Presentation:** Are We Important In Your Eyes? Presentation on missing and murdered Aboriginal women presented by Aleaha Blackhawk.
- **Indigenous Elder Professional Development Sessions:** Kevin Tacan, Indigenous Elder, Brandon School Division presented five times to School Leaders during the 2018-2019 school year.

## **IV. Conclusion**

In summary, I would like to highlight the following points from the research above:

- The research is not exhaustive but provides multiple examples of work that has occurred in the Division to date.
- Some of the points are directly linked to the calls for action while others are supportive of the principles and themes guiding the calls to action.
- There are artifacts prior to 2015 that demonstrate progressive thinking of the Board of Trustees and Brandon School Division that became important supports in responding to TRC and MMIWG, especially the Equity Administrative Procedure.
- Encompasses work at all levels, from classroom to community. It reflects governance and operational items. The past work is collaborative between education institutions and community organizations.
- Involves policy and budgetary items that demonstrate a financial and human resource commitment.

- Closing the achievement gap for Indigenous students is one of the primary goals of the Continuous Improvement Plan.
- There are examples of collaborative work with Indigenous organizations and government.
- Numerous initiatives at the school level are not reflected in this report.
- The importance and impact of their work should not be underrated. However, it is not possible to reflect their work in this report.
- Brandon School Division does not exist in isolation in responding to the calls. Brandon School Division works with other organizations to respond to the calls for actions. Examples include but are not limited to: Indigenous Directorate, Brandon University, Assiniboine Community College, BUAPC, and Federal government languages grant.

I would like to acknowledge the contribution from Amie Martin in the preparation of this document.

**List of Available Indigenous Resources to Support Reconciliation**

Primary Inuit Theme Bundle

Resource Books – Totem Tales

Theme Bundle – Remembrance

Resource Theme Bundle – Bringing Metis Children Literature to Life

Resource Book Bundle – Lessons from Turtle Island

Resource Book Bundle – Turtle Island

Resource Book Bundle – High Interest Aboriginal Theme Strategies Kit

Metis Tool Kit (2)

Theme Bundle –Eagles

Theme Bundle – Aboriginal Strong Books

Theme Bundle – Bears

100 Years of Loss

Truth and Reconciliation - What is it about?

Early Learning Recovery reading

Theme Bundle – Sun, Stars, Moon

Treaty Educational Kit k -12

Kindergarten Medicine Wheel

Theme Bundle – Reading Connection

Resource Book Bundle – Untold History

Grandmother /Grandfather Teachings Set 1 & 2

Seven Sacred Teachings kit

Indigenous Legends

Grade I Literacy kit

CD's – Raven Tales

Integrating Aboriginal Content in the classroom

Art Grade 5/6

Grade Three Under the Sun complete set

Theme Bundle ABC

Indigenous languages Kit

Lesson from Turtle Island Kit

Grade 5/6 Brandon Indian Residential Unit

Posters & Visual Tools

The four Medicines Kit

Ozobots Kit

Take Action for Reconciliation – Community Ties – Grade 4 - 6

Take Action for Reconciliation – We are the Land- Grade 4 -6

### **Books**

Atlas of Indian Nations

April Raintree

As Long as the River Flows

Buffalo Hunt

Daily Life in a Plain Indian Valley 1868

Dictionary of North American Indian

Did you hear the Wind Sing Your Name?

Eagle Feather

Embers

Arctic People

First People and First Contact

The Imagery Indian

Indian WHY series

House of Wood

House of Sow, Skins and Bones

House of Hide and Earth  
House o Bark  
House of Adobe  
Indigenous Writers  
Keepers of the Animals  
Keepers of the Earth  
Keepers of the Fire  
Keepers of Life  
Keepers of the night  
Life in the Anishinaabe Camp  
Life in the Far North  
Life in the Longhouse Village  
Life in Plains Camp  
Lie in Pueblo Navajo  
Living like Indian  
Nations of the Northwest Coast  
Nations of the Eastern Great Lakes  
Nations of the Plains  
Nations of the Western Great Lakes  
Nations of the Southwestern  
Native Homes  
No Time to Say Goodbye  
7 Generations Pact  
7 Generations End/Begin  
7 Generations Stone  
7 Generations Scare  
Little Red Riding Hood  
Secret Path



Sitting Bull Remembers  
Our Coast Salish Way of life  
The Beothuk of Newfoundland – A Vanished People  
The Dakota of the Canadian Northwest  
The Drums Calls Softly  
The Indian HOW Book  
The Indian Tipi  
The Messenger of spring  
Good Bye Buffalo Bay  
The Sharing Circle (Stories about First Nations Culture)  
Vantage Point Volumes 1 -4  
Wild Tracks  
First Nation Perspective Series  
Seven Teaching Scenarios (TG)  
Turtle Island Voices (TG)  
Strong Readers – Metis Series  
Making Snow Shoes  
The All about Series (Trees, Famous Canadians from Manitoba)  
Fanatic Journey of Animals and Birds  
The Making of a Star Blanket

## Cultural Literacy and Cultural Numeracy Pool of Indigenous Foundational Outcomes

Indigenous Worldview	Kindergarten	Source Document
<p><i>Cultural Literacy</i></p> <ul style="list-style-type: none"> <li>➤ Understand that Indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop an awareness of the importance of Treaties for First Nations people in Manitoba</li> </ul>	<ul style="list-style-type: none"> <li>➤ CLK.1 Understand the importance of one's role as an active listener and when it is appropriate to speak (Sharing Circle)</li> <li>➤ CLK.2 Orally prepared a personal experience that conveys personal understanding of the world around them</li> <li>➤ CLK.3 Understand that pictures, symbols, visuals and objects convey cultural meaning (Pictographs, inuksuk's, hide paintings, etc.)</li> <li>➤ CLK.4 Appreciate oral stories, songs and informational text and respond in a personal way through drawing a picture/movement or song)</li> <li>➤ CLK.5 Identify which animals are associated with each of the Seven Teachings</li> <li>➤ CLK.6 Verbalize a similarity relationship between a promise and a treaty</li> </ul>	<ul style="list-style-type: none"> <li>➤ Integrating Aboriginal Perspectives into Curricula p. 22</li> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>

<p><i>Cultural Numeracy</i></p> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematic pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CNK.1 Repeat patterns in nature (weather, seasons, time) and in culture (geometric beadwork designs)</li> <li>➤ CNK.2 Sing and recite Indigenous numbers words in sequence 1 -10</li> <li>➤ CNK.3 Understand the significance of different shapes in Indigenous culture</li> </ul>	<ul style="list-style-type: none"> <li>➤ Integrating Aboriginal Perspectives into Curricula</li> </ul>
	<b>Grade One</b>	
<p><i>Cultural Literacy</i></p> <ul style="list-style-type: none"> <li>➤ Understand that indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop an awareness on the importance of Treaties of First Nations people in Manitoba</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL1.1 Understand the importance of story telling in indigenous culture. Example: oral stories, song and informational text</li> <li>➤ CL1.2 Listen and retell to understand and analyze lessons taught in an indigenous story</li> <li>➤ CL1.3 Recognize common words or place names that are based on indigenous languages (Manitoba, Canada)</li> <li>➤ CL1.4 Identify the Seven Teachings</li> <li>➤ CL.5 Tell how promises are similar to the treaties</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>
<p><i>Cultural Numeracy</i></p> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN 1.1 Demonstrate an understanding of geometric and floral beadwork designs, identify recurring patterns and symmetry</li> <li>➤ CN1.2 Repeat a pattern found in beadwork designs (floral and geometric) and moon phases</li> </ul>	

	<ul style="list-style-type: none"> <li>➤ CN1.3 Having students developing number sense using indigenous manipulative example: jingle dress, beads, indigenous math games</li> </ul>	
	<b>Grade 2</b>	
<p><i>Cultural Literacy</i></p> <ul style="list-style-type: none"> <li>➤ Understand that Indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop an awareness on the importance of Treaties for First Nations people in Manitoba</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL2.1 Identify the names of the trickster characters in different Canada's indigenous groups</li> <li>➤ CL2.2 Recognize and recall the purpose of oral traditions and storytelling and how they teach behavior in culture (Please recognize that certain stories are told at certain times of the year)</li> <li>➤ CL2.3 Respond sensitively and thoughtfully to oral stories in a sharing circle</li> <li>➤ CL2.4 Identify and explain the Seven Teachings</li> <li>➤ CL2.5 Articulate the meaning of the treaty symbols (medal, suit, handshake, pipe, Union Jack, Northwest Mounted Police)</li> </ul>	<p>Teachers note: Find source or make list</p> <ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>
<p><i>Cultural Numeracy</i></p> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN2.1 Describe, compare and contrast 2-D shapes and visually recognize where these shapes are found in Indigenous communities (ex. Geometry of housing)</li> <li>➤ CN2.2 Demonstrate an understanding of repeating patterns using the jingles from a jingle dress as a manipulative</li> </ul>	<p>YouTube (Indigenous measurement)</p>

	<ul style="list-style-type: none"> <li>➤ CN2.3 Recognize and recreate tessellations found in First Nations cultures (beadwork, star blanket, par fleche)</li> <li>➤ CN2.4 Creating concrete graphs using personal identity and/or cultural topics</li> </ul>	
	<b>Grade 3</b>	
<p><i>Cultural Literacy</i></p> <ul style="list-style-type: none"> <li>➤ Understand that Indigenous learners listen to ideas and express themselves through culturally responsive mathematics pedagogy of Indigenous learners</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples customs, values and beliefs</li> <li>➤ Develop an awareness on the importance of Treaties for First Nations people in Manitoba</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL3.1 Provide experiences from a variety of cultural traditions to understand that stories can be told in different ways and forms (oral, written, symbolic and kinetically)</li> <li>➤ CL3.2 Understand that literacy is communicated in a variety of interesting ways (through dance, music or traditions)</li> <li>➤ CL3.3 Have students share a story about their identity, community or social responsibility (puppet show, mural, different multi-media expressions)</li> <li>➤ CL3.4 Respond to and discuss new meanings and ideas about artifacts from Indigenous cultures</li> <li>➤ CL3.5 Understand that legends, myths and oral stories represent the perspectives and knowledge of indigenous cultures</li> <li>➤ CL3.6 Make personal connections with the Seven Teachings</li> <li>➤ CL3.7 Explain and extend understanding of historical and political change (terms, definitions)</li> <li>➤ CL 3.8 Identify the government structures involved in the treaties</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>



<p><i>Cultural Numeracy</i></p> <ul style="list-style-type: none"> <li>➤ Demonstrate and Understand the Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN3.1 Identify repeating patterns in birch bark biting and eight point star quilts and Metis dance</li> <li>➤ CN3.2 Identify symmetrical and non- symmetrical patterns in various Indigenous beadwork designs.</li> <li>➤ CN3.3 Create an eight point star quilt or symmetrical birch bark biting</li> <li>➤ CN3.4 Collect, display, and analyze pow wow data to solve problems (point system, categories, prize money)</li> <li>➤ CN3.5 Have students develop the concept of time, measuring mass, linear measurement, 3-D objects and 2—D shapes using Indigenous manipulative example: buffalo hides, jingle dress, beads, and Indigenous math games</li> </ul>	
	<b>Grade 4</b>	
<p><i>Cultural Literacy</i></p> <ul style="list-style-type: none"> <li>➤ Understand that Indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop an awareness on the importance of Treaties</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL4.1 Listen to a range of Indigenous texts and oral stories for tone, intonation, facial expression, non-verbal gestures as a way of enhancing pleasure and understanding</li> <li>➤ CL4.2 Connect cultural stories to prior knowledge to construct new meaning</li> <li>➤ CL4.3 Compare and contrast the elements and organization of traditional Indigenous stories in Manitoba and Canada</li> <li>➤ CL4.4 Make connections between the Seven Teachings and their community</li> <li>➤ CL4.5 Discuss and interpret Treaty perspectives (First Nations people and non- First Nations people)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>

for First Nations people in the numbered treaty areas (1, 2, 3, 4, 5, 6 and 10 )in Manitoba	<ul style="list-style-type: none"> <li>➤ CL4.6 Compare and contrast communities with a treaty. (Urban/Rural, Treaty 1 &amp; 2)</li> </ul>	
<i>Cultural Numeracy</i> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN4.1 Use data to represent graphs using numbers and words example pow wow dance styles and categories (data analysis)</li> <li>➤ CN4.2 Identify patterns in the indigenous world cultural contexts example: design of par fleche or poche à feu</li> <li>➤ CN4.3 Demonstrate and illustrate an understanding that symmetrical beadwork design and birch bark biting can have more than one line of symmetry (geometry)</li> </ul>	
	<b>Grade 5</b>	
<i>Cultural Literacy</i> <ul style="list-style-type: none"> <li>➤ Understand that indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop a broad and deep understanding of Manitoba Treaties (1,2,3, 4, 5 ,6 and 10) for First Nations people</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL5.1 Identify ways in which Indigenous storytelling can incorporate various art forms</li> <li>➤ CL5.2 Identify elements of Indigenous communication styles (tone, gestures, emphasis, pause)</li> <li>➤ CL5.3 Define and model an example of various oral traditions (songs, dance, winner count)</li> <li>➤ CL5.4 Incorporate the Seven Teachings into daily work and interactions</li> <li>➤ CL5.5 Interpret and discuss how the treaty promises were unfulfilled</li> <li>➤ CL5.6 Understand that not all First Nations communities in Manitoba and Canada participated in the original</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>

	<p>treaty signing but have since recognized them through adhesions to the treaties</p> <ul style="list-style-type: none"> <li>➤ CL5.7 Define the many terms for First Nations people through the Indian Act, through historical misinformation, and through community oral histories</li> </ul>	
<p><i>Cultural Numeracy</i></p> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN5.1 Express and interpret cultural knowledge through different types of math concepts</li> <li>➤ CN5.2 Compare original areas of reserves and grants to the areas in Treaty Land Entitlement and solve the difference (data analysis)</li> </ul>	
	<b>Grade 6</b>	
<p><i>Cultural Literacy</i></p> <ul style="list-style-type: none"> <li>➤ Understand that indigenous learners listen to ideas and express themselves through Indigenous Intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop a broad and deep understanding of Manitoba numbered treaties for First Nations people ( 1,2,3,4,5,6 and 10)</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL6.1 Present a story about oneself based on a personal inquiry related to the seven teachings</li> <li>➤ CL6.2 Demonstrate the use of voice, tone, pausing when telling oral stories</li> <li>➤ CL6.3 Evaluate the components of oral storytelling</li> <li>➤ CL6.4 Represent the art of oral storytelling (using multi-media)</li> <li>➤ CL6.5 Create an oral or written story centered on one of the seven teachings</li> <li>➤ CL6.6 Define and identify assimilation based on the treaty promise of education</li> <li>➤ CL6.7 Define urban reserve and list the urban areas in which they exist</li> <li>➤ CL6.8 Recognize and describe change that takes place over time</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>

	<ul style="list-style-type: none"> <li>➤ CL6.9 Evaluate and assess how reserve land was allocated and whether or not the land grant was honored</li> </ul>	
<i>Cultural Numeracy</i> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN6.1 Express and interpret cultural knowledge through different types of math concepts</li> <li>➤ CN6.2 Create two and three-dimensional patterns after studying examples of traditional Indigenous structures (e.g. trapper cabins, fish traps) then construct a model or replica</li> </ul>	<ul style="list-style-type: none"> <li>➤ Creating an Inclusive School Climate for Aboriginal Learners (A Resource Guide for Teachers)</li> </ul>
	<b>Grade 7</b>	
<i>Cultural Literacy</i> <ul style="list-style-type: none"> <li>➤ Understand that indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Metis and Inuit) peoples' customs, values and beliefs</li> <li>➤ Develop a broad and deep understanding of Manitoba numbered treaties (1,2,3,4,5,6 and 10) from First Nations people</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL7.1 Understand and apply the use of voice in oral storytelling tradition</li> <li>➤ CL7.2 Analyze and compare different structures and characters in oral traditions</li> <li>➤ CL7.3 Inquire about the importance of learning multiple indigenous perspectives</li> <li>➤ CL7.4 Create and explain an oral or written story on the Seven Teachings</li> <li>➤ CL7.5 Define and identify the intergenerational impact of assimilation on First Nations people</li> <li>➤ CL7.6 Identify and discuss similarities and differences of their issues on urban and rural reserves in today's society</li> <li>➤ CL7.7 Debate pros and cons of the ways in which ethnic identity has been defined for Indigenous peoples in Canada over time</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Unit</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>
Cultural Numeracy		

<ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN7.1 Express and Interpret cultural knowledge through different types of math concepts</li> <li>➤ CN7.2 Examine various pieces of Indigenous artwork or regalia for examples of parallels, balance, and geometry</li> </ul>	
<b>Grade 8</b>		
<p><b>Cultural Literacy</b></p> <ul style="list-style-type: none"> <li>➤ Understand that Indigenous learners listen to ideas and express themselves through Indigenous intelligence</li> <li>➤ Create an awareness to appreciate Indigenous (First Nations, Métis and Inuit) Peoples' customs, values and beliefs</li> <li>➤ Develop a broad and understanding of Manitoba numbered Treaties (1,2,3,4,5,6 and 10) for First Nations people</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL8.1 Distinguish between oral history and oral traditions example; entertainment, teaching and Sacred stories</li> <li>➤ CL8.2 Recognize the time and place that stories are told</li> <li>➤ CL8.3 Understand the protocol around sacred stories</li> <li>➤ CL8.4 Create and explain an oral or written story on the Seven Teachings</li> <li>➤ CL8.5 Develop an understanding of the land claims in Treaty areas</li> <li>➤ CL8.6 Apply and demonstrate an understanding of treaty obligations</li> <li>➤ CL8.7 Compare and contrast residential school systems (Canada, USA, New Zealand/Australia)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Seven Teachings Guide</li> <li>➤ K-12 Treaty Education Continuum 2013-14</li> </ul>

<p>Cultural Numeracy</p> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand Mathematical concepts through culturally responsive mathematics pedagogy of Indigenous learners</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN8.1 Express and interpret cultural knowledge through different types of math concepts and skills for lifelong use</li> <li>➤ CN8.2 Develop templates and patterns for making birch bark baskets in one-quarter or two-quarter sizes</li> <li>➤ CN8.3 Develop Patterns for baskets for holding irregular of heavy shapes, such as fish or stones</li> </ul>	
	Grade 9	
<p>Cultural Literacy</p> <ul style="list-style-type: none"> <li>➤ Demonstrate and understand of how story supports the well-being of the self, the family and the community Indigenous cultures.</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL9.1 Develop an understanding of the importance of respect in Indigenous cultures</li> <li>➤ CL9.2 Develop an understanding of the importance of oral tradition in Indigenous cultures</li> <li>➤ CL9.3 Explain protocols that are associated with Indigenous oral tradition</li> <li>➤ CL9.4 Develop an understanding of the appropriate behaviors while listening to an Indigenous storyteller</li> </ul>	
<p>Cultural Numeracy</p> <ul style="list-style-type: none"> <li>➤ Appreciate the presence and importance of mathematics and mathematical thinking with Indigenous cultures and activities</li> <li>➤ Develop numeracy concepts and skills for lifelong use by making connections between</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN9.1 Express and interpret the use of geometry in traditional Indigenous structures</li> <li>➤ CN9.2 Identify traditional fishing practices and discuss with class the use of geometry in traditional fishing</li> </ul>	



Mathematics and Indigenous knowledge		
	Grade 10	
<p>Cultural Literacy</p> <ul style="list-style-type: none"> <li>➤ Demonstrate and appreciate of how story supports the well-being of self, the family and the community Indigenous cultures.</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL10.1 Develop an understanding that a teaching found Indigenous stories that they heard</li> <li>➤ CL10.2 Develop an awareness that Indigenous stories contain more than one teaching</li> <li>➤ CL10.3 Describe the commonalities between contemporary and traditional Indigenous stories.</li> <li>➤ CL10.4 Understand the reasons behind the lack of Indigenous literature in the early part of the 20<sup>th</sup> Century</li> <li>➤ CL10.5 Develop an appreciation the reasons for the increase in Indigenous literature since 1970</li> </ul>	
<p>Cultural Numeracy</p> <ul style="list-style-type: none"> <li>➤ Develop numeracy concepts and skills for lifelong use by making connections between Mathematics and Indigenous knowledge.</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN10.1 Express the awareness of the use of geometry in the work of contemporary Indigenous architects</li> <li>➤ CN10.2 Examine the architecture of Douglas Cardinal (e.g. The Museum of Civilization in Hull, Quebec) and examples of Indigenous architectures of Indigenous communities (e.g. tipis, pit houses, and longhouses)</li> </ul>	
	Grade 11	
<p>Cultural Literacy</p> <ul style="list-style-type: none"> <li>➤ Demonstrate and appreciate of how story supports of self, family</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL11.1 Create an awareness of Indigenous writers and artisans</li> <li>➤ CL11.2 Compare the work of an Indigenous writer with that of a Non-Indigenous writer with respect to</li> </ul>	

and community Indigenous cultures.	<p>elements of style, structures, characters, and meanings</p> <ul style="list-style-type: none"> <li>➤ CL11.3 Create an awareness of an appropriate greeting in the Seven Indigenous languages of Manitoba</li> <li>➤ CL11.4 Create and understanding of a social, cultural, or political issue that affects Indigenous people</li> <li>➤ CL11.5 Create an awareness of the resources pertaining to Indigenous issues and information</li> </ul>	
<p>Cultural Numeracy</p> <ul style="list-style-type: none"> <li>➤ Develop numeracy concepts and skills for lifelong use by making connections between Mathematics and Indigenous knowledge.</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN11.1 Identify examples of the concepts of parallels, balance, and geometry in Indigenous artwork and architecture</li> <li>➤ CN11.2 Focus on the use of geometry in Indigenous designs</li> </ul>	
	Grade 12	
<p>Cultural Literacy</p> <ul style="list-style-type: none"> <li>➤ Demonstrate and appreciate the supports of well being of self, family and community Indigenous cultures.</li> </ul>	<ul style="list-style-type: none"> <li>➤ CL12.1 Demonstrate an understanding of the implications and meanings of cultural appropriation of Indigenous people</li> <li>➤ CL12.2 Demonstrate an understanding of the effects of racism and discrimination on the individual's ability to be successful in his or her chosen field</li> <li>➤ CL12.3 Demonstrate an understanding on the concept of systemic racism how it applies to Indigenous issues</li> </ul>	

	<ul style="list-style-type: none"> <li>➤ CL12.4 Evaluate the appropriateness of the portrayal of Indigenous people in various media forms</li> </ul>	
<p>Cultural Numeracy</p> <ul style="list-style-type: none"> <li>➤ Develop numeracy concepts and skills for lifelong use by making connections between Mathematics and indigenous knowledge</li> </ul>	<ul style="list-style-type: none"> <li>➤ CN12.1 Create an appreciation that Indigenous people measured time without using calendars, clocks, or watches</li> <li>➤ CN12.2 Examine and discuss with your class about the use of probability, counting, guessing and prediction in the game “Lahal” and how it was used as a teaching tool to develop skills needed for traditional life</li> </ul>	Link (Lahal game)

### Sources

Creating an Inclusive School Climate for Aboriginal Learners – Mi'kmaq PEI

Integrating Aboriginal Perspectives into Curricular

It's Our Time: First Nations Education for Teachers Guide (National and Manitoba)

Grade 12 Current Topics I First Nation, Metis and Inuit Studies: A Foundation for Implementation

From Apology to Reconciliation – Residential School Survivors – A guide for Grades 9 and 11 Social Studies teachers in Manitoba

Kindergarten to Grade 12 Aboriginal Language's and Cultures; Manitoba Curriculum Framework of Outcomes

WNCP (Western and Northern Canadian Protocol) – Common Curriculum Framework

Seven Teachings Guide

Kindergarten to Grade 12 Treaty Education Continuum



# BRANDON SCHOOL DIVISION

## Finance and Facilities Committee Minutes

Tuesday, October 22, 2019 – 8:30 a.m.

Boardroom, Administration Office

Present: S. Montague (Chair), P. Bartlette, L. Ross-Alternate (arrived at 8:43 a.m.)

D. Labossiere, E. Jamora

Guests: T. Birkhan, C. Parr

Regrets: J. Murray, C. Cramer

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### 1. CALL TO ORDER

The Finance and Facilities Committee Meeting was called to order at 8:36 a.m. by Committee Chair, Trustee Stephen Montague.

### 2. APPROVAL OF AGENDA

The agenda was approved as circulated.

### 3. PREVIOUS COMMITTEE MINUTES FOR INFORMATION PURPOSES ONLY

The Minutes of the September 17, 2019 meeting were received as information.

### 4. COMMITTEE GOVERNANCE GOAL ITEMS

#### A. **Presentation of 2018-2019 Financial Audit – BDO Canada LLP**

Trustee Montague welcomed Mr. Todd Birkhan, the Division Auditor from BDO Canada LLP, to the meeting. Mr. Birkhan began his presentation by saying that there were no issues or misstatements with the audit, which indicates that the information provided to Trustees to make decisions throughout the year are correct.

Mr. Birkhan then reviewed the Final Audit Report addressed to the Board of Trustees, explaining the process involved in undertaking the audit. Mr. Birkhan spoke about the responsibilities of the auditor under the PSAB rules; reviewed the audit approach, the status of the audit, materiality used, audit findings, oversight process regarding fraud detection, internal control matters and other required communications. He discussed “Likely aggregate misstatements” resulting from using Provincial formulas instead of using an Actuary in calculating the non-vested sick leave liability.

The Committee agreed to move forward with the recommendation regarding acceptance of the Auditor’s Report and the audited financial statements. The Committee Chairperson thanked Mr. Birkhan for attending and presenting information to the Committee.

Mr. Birkhan exited the meeting at 9:06 a.m.

Mr. Denis Labossiere, Secretary-Treasurer, spoke to the memo he provided to the Committee, along with the Schedule of Revenue, Expenses and Accumulated Surplus Variances, Variance Summary of Revenue and Expenditures, and Accumulated Surplus. Trustees asked questions for clarification. The Committee accepted the reports as presented.

The Secretary-Treasurer provided an update on requests to the Public Schools' Finance Branch (PSFB) to establish seven (7) capital reserves. He indicated that the Province denied the requests and the money that would have been set aside in the reserves will remain in designated surplus. Trustees asked questions for clarification.

**Recommendation:**

That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2019 be and are hereby accepted, and that the Chairperson be authorized to affix their signature and the seal of the Division thereto.

**B. 2020-2021 Budget Preparations**

Consumer Price Index (CPI)

The Secretary-Treasurer reviewed the Manitoba CPI rate for the months of September 2018 to August 2019 (2.2%).

Factors That Will Affect the 2020-2021 Budget

Mr. Labossiere spoke to this item and reviewed the memo provided to the Committee. The Secretary-Treasurer noted revenue, expenditures and other factors which will affect the development of the 2020-2021 budget.

Further discussions were held regarding the opening of Maryland Park School and the additional operating costs for the new school that must be built into budget.

2020-2021 Budget Preparation

Mr. Labossiere reviewed the 2020-2021 Budget Preparation memo provided to the Committee. Trustees asked questions for clarification.

The Committee agreed to the following recommendation for the 2020-2021 Preliminary Budget Preparation:

**Recommendation**

That the following guidelines be initiated for the 2020-2021 Preliminary Budget Preparation:

- a) Inflationary increases be provided as advised by suppliers for non-controllable expenditures, e.g.: employee benefits, insurance, fuel/propane for school buses, taxes and utilities;
- b) No increase for controllable services and supplies;
- c) No increase for the school instructional supply budget;
- d) No increase for the Capital and Maintenance Budget;
- e) The 2020-2021 Budget provide for expected enrollment growth.
- f) The 2020-2021 Budget provide for non-controllable operating expenditures for Maryland Park School.

## **5. OTHER COMMITTEE GOVERNANCE MATTERS**

### **A. Ameresco**

The Secretary-Treasurer spoke to this item and noted that this year's Ameresco report shows \$48.7M in deferred costs required in the next five years. He reviewed the report and provided the items listed as high priority in the next two years, which amount to \$5.2M.

Mr. Labossiere also noted that Ms. Caroline Cramer, Director of Facilities and Transportation, is working on implementing a new work order system for Maintenance.

### **B. Baragar Enrollment Projections**

The Secretary-Treasurer reviewed the Projected Enrollments based on the September 2018 EIS information and the Maryland Park School Catchment. Mr. Labossiere noted that enrolment growth is at a slower pace than it was in the past. Enrollments of the schools affected by the opening of Maryland Park School in September 2020 were reviewed: King George, George Fitton and Riverheights. School of Choice and capacities were also discussed.

### **C. Tender – Supply of IT Equipment**

Ms. Eunice Jamora, Assistant Secretary-Treasurer, reviewed the memo to the Committee and the Tender Summary regarding wireless networking equipment replacement. Trustees asked questions for clarification. The Committee agreed to the recommendation as presented.

#### **Recommendation**

That the lowest tender from BellMTS in the amount of \$405,147.24 (including taxes) to Supply IT Equipment funded through the designated surplus and current operating budget be accepted.

### **D. Tender – Vincent Massey High School – Fitness Studio**

The Secretary-Treasurer reviewed the Tender Summary regarding the Vincent Massey High School Fitness Studio project. The Committee agreed to the recommendation as presented.

#### **Recommendation**

That the low tender from Ben Wiebe Construction in the amount of \$265,624 (excluding GST) for the Vincent Massey School – Fitness Studio Project, as recommended by MCM Architects Inc. be accepted.

### **E. Betty Gibson School – Joint User Group – The Gate Church**

The Committee reviewed a communication from The Gate Church group to the Director of Facilities and Transportation. The Committee agreed that the type of use currently occurring was not the intent of the Joint Use Agreement and that the Division respond to the Church as such.

### **F. Budget Request – Busing of Home Ec/Industrial Arts Students**

The Committee agreed to put forth a budget request for consideration regarding the busing of Home Ec/Industrial Arts students, which was not approved during the 2019-2020 Budget Deliberations.



**G. Confirm Payments of Account (July, August & September)**

The payments of account for the months of July, August and September were provided for information.

The reports were accepted as circulated.

**H. Review Monthly Reports (July, August & September)**

The Monthly Reports for the months of July, August and September were provided for information.

The reports were accepted as circulated.

The Committee asked to have future reports show the current year, plus 2 years of data percentages for comparison.

**I. Sub-Committee Reports**

- Workplace Safety and Health – NIL

**6. OPERATIONS INFORMATION**

- The Secretary-Treasurer provided updates on the following projects:
  - Linden Lanes – Grooming Room Renovation
  - École New Era School – Steam Unit Ventilator Replacement
- The Secretary-Treasurer provided information on the following:
  - Meadows School – Classroom Wall

**7. NEXT REGULAR MEETING: Tuesday, November 26, 2019, 8:30 a.m., Boardroom.**

The meeting adjourned at 10:54 a.m.

Respectfully submitted,

\_\_\_\_\_  
S. Montague (Chair)

\_\_\_\_\_  
P. Bartlette

\_\_\_\_\_  
J. Murray

\_\_\_\_\_  
L. Ross (Alternate)

## Appendix 'B'

## e-bulletin

October 16, 2019

191 Provencher Blvd. Winnipeg, MB R2H 0G4  
Phone: 204-233-1595 Toll Free: 1-800-262-8836[www.mbschoolboards.ca](http://www.mbschoolboards.ca)Follow us on Twitter [@MBSchoolBoards](https://twitter.com/MBSchoolBoards)

## YOU HAVE QUESTIONS?

We have answers—at least if your questions relate to school board procedures! In our latest Practical Procedure Division Dispatch, we share ten of the most common procedural questions we receive at the association office, along with our answers. Those answers are based on requirements contained within *The Public Schools Act*, direction provided by Robert's Rules of Order (the parliamentary authority most commonly used by Manitoba school boards), and school board procedural by-laws.

[Part 1](#) of [Short Answers to Common Questions](#) focuses on matters related to voting. [Part 2](#) examines meeting and interpersonal dynamics in the context of school board meetings. Check them out, and remember: if you have an uncommon question related to school board procedure, you can always ask it of Director of Education and Communication Services [Heather Demetrio](#).



## RECOGNIZING EXCELLENCE

Nominations are now open for the [Manitoba Excellence in Education Awards](#). Since 2006, these awards have recognized outstanding educators whose practices have a profound impact on student learning and engagement. The awards are presented in several categories:

- Teaching Excellence (three awards);
- Outstanding New Teacher (one award);
- Outstanding Team Collaboration (one award);
- Outstanding School Leader (one award);
- Premier's Award for Excellence in Education (one award, selected from nominees from the above categories).

The deadline for receipt of nominations is December 2, 2019. Award recipients will be invited to attend a reception at the Legislative Building and will be presented with a certificate and a monetary gift of \$500.



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MANITOBA'S  
EXCELLENCE  
IN EDUCATION  
AWARDS

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## TICK, TOCK

Just a friendly reminder that the deadline for receipt of resolutions to be considered at our upcoming fall meetings is Friday, November 1, 2019. Detailed information about resolutions can be found in the [Call for Nominations and Resolutions](#), which was distributed in September. That document also served as the first call for nominations for those positions on the provincial executive that are up for election in March 2020—Vice-President (boards with 6000+ students), and Directors for Regions 1, 3 and 5 (one position only). The second call for nominations will take place on the morning of Saturday, November 23, as part of the day's general meeting agenda, and the final call at the call to order of our annual convention, on Thursday, March 12, 2020. Nominations may also be submitted at any time between now and the final call, to the Nominating Committee c/o the association office.



The registration deadline for our fall professional development day and general and regional meetings is Wednesday, November 13, 2019. [Program](#) and registration material for these events was distributed in the September 25 divisional email; a more detailed program will be distributed by the end of October. These events are being held at the Victoria Inn on Friday and Saturday, November 22 and 23. A block of rooms is being held at the hotel under group number 867017.

## DOING COPYRIGHT RIGHT

If you're on Twitter, now would be a good time to confirm that you are following [CMEC—The Council of Ministers of Education Canada](#). Throughout October, CMEC will be focusing its attention on copyright awareness, and helping educational institutions and personnel ensure that they are operating within the fair dealing guidelines when it comes to duplicating material for classroom use. You can also check out their [Teachers and Copyright](#) page for useful resources, including the Fair Dealing Decision Tool, which will help teachers decide whether "fair dealing" permits classroom use of print materials, artistic works, or audiovisual materials without first getting copyright permission.

follow us [@MBSchoolBoards](https://twitter.com/MBSchoolBoards)

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

## Executive Highlights

Monday, October 21, 2019

**Alan Campbell**  
President  
204-886-7121

**Sandy Nemeth**  
Vice-President  
(6,000 students or more)  
204-230-6475

**Floyd Martens**  
Vice-President  
(fewer than 6,000 students)  
204-572-5374

**Vacant**  
Past President

**Kelli Riehl**  
Director Region 1  
204-539-2803

**Leah Klassen**  
Director Region 2  
204-325-8093

**Lena Kublick**  
Director Region 3  
204-757-2889

**Vaughn Wadelius**  
Director Region 4  
204-623-3073

**Jerry Sodomlak**  
Director Region 5  
204-999-1409

**Julie Fisher**  
Director Region 5  
204-261-7963

**Chris Broughton**  
Director Region 6  
204-509-8642

1. The Executive received and reviewed the association's draft 2018-2019 audited financial statements and the Audit Findings Report, as presented by KPMG partner Shawna Lounsbury and Robyn Winters, Chief Financial Officer.
2. Louise Johnston, Louis Riel S.D. was re-appointed to the Convention Planning Committee.
3. The Executive shared thoughts and ideas to build on the Local Voices, Local Choices campaign leading up to the K-12 Review Commission's final report anticipated release date of March 2020.
4. Alan provided an overview of the Fall regional meeting structure for the new Directors around the executive table, including their responsibilities as hosts of their regional meetings.
5. Josh indicated that the Association will extend liaison meeting invitations to all political caucuses, education partners and other organizations. As dates are confirmed, they will be shared with Executive members.
6. The final MSIP Trust Agreement, the Administrative Agreement between Manitoba Schools Insurance Program and HUB/Milnco, and the certificates for loss pools and liability were presented. The Executive approved the agreements, which will go forward for signature at MSIP's next committee meeting.
7. The Executive reviewed the proposed 2020 Executive Resolutions regarding the audited financial statements and appointment of auditor. These resolutions will be included as information with all resolutions in the fall regional meetings package. They will be voted upon at the March convention.
8. The Executive reviewed the challenges involved with the Council of Ministers of Education Canada request of school boards regarding Access Copyright and their mandated participation in a document discovery process. It is important that all boards comply with the requests that have been received.
9. A summary of the 2019 Member Satisfaction Survey results was provided to Executive.

JW/ak

*Questions about the items above? Contact any member of the MSBA Executive or Josh Watt, Executive Director.*

***The official minutes will be posted to the MSBA website once approved at the Executive's next meeting on November 21, 2019.***