



# BRANDON SCHOOL DIVISION

October 17, 2018

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

TO BE HELD MONDAY, OCTOBER 22, 2018  
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 9, 2018.  
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****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, 2018 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, 2018 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 2017-2018 Financial Audit.  
Refer Motions.

- b) Correspondence from The Honourable Kelvin Goertzen, Minister of Education and Training, October 5, 2018, sent to Chairs of School Boards, Superintendents of School Divisions, Principals of Schools, Directors of First Nations and Tribal Councils, Presidents of Advisory Councils for School Leadership/Parent Councils, announcing the launch of Manitoba's Excellent in Education Awards to celebrate outstanding teachers and school administrators whose stimulating educational practices have a profound impact on both student learning and engagement. School Trustees, Superintendents, principals, teacher colleagues, students and parents are encouraged to nominate the exceptional educators in their community who are deserving of recognition, in the following award categories:
- Teaching Excellence
  - Outstanding New Teacher
  - Outstanding Team Collaboration
  - Outstanding School Leader
  - Premier's Award for Excellence in Education

Contact details and complete information on these awards is provided on the website: [www.edu.gov.mb.ca/k12/excellence/](http://www.edu.gov.mb.ca/k12/excellence/). Deadline for submissions is November 30, 2018.  
(Appendix 'B')

Refer Business Arising.

**4.00 REPORT OF SENIOR ADMINISTRATION**

- From Report of Senior Administration

- a) Review Report of Senior Administration – October 22, 2018.

## **5.00 GOVERNANCE MATTERS**

### **5.01 Reports of Committees**

- a) Finance and Facilities Committee Meeting M. Sefton

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

#### **5.03 Business Arising**

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

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

- a) Correspondence from The Honourable Kelvin Goertzen, Minister of Education and Training, from Communications for Action 3.02 b), regarding the launch of Manitoba's Excellence in Education Awards to celebrate outstanding teachers and school administrators who go above and beyond to benefit students.

##### **- MSBA Issues**

- a) Call for Nominations and Resolutions (Appendix 'C')
- b) MSBA Survey (Appendix 'D')
- c) Memo – "Talking to Kids About Cannabis" Fact Sheet (Appendix 'E')
- d) Memo – November 29<sup>th</sup> and 30<sup>th</sup> Events (Appendix 'F')
- e) Memo – Fall 2018 Registration Form (Appendix 'G')
- f) E-news October 10, 2018 (Appendix 'H')
- g) Provincial Executive Highlights October 2018 (Appendix 'I')
- h) Manitoba's Pre-Budget Consultation – An Education Perspective: Summary (Appendix 'J')

### **5.04 Public Inquiries (Max. 15 Mins)**

### **5.05 Motions**

68/2018 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2018 be and are hereby accepted, and that the Chairperson be authorized to affix their signature and the seal of the Division thereto.

69/2018 That the following guidelines be initiated for the 2019-2020 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) A 2.4% inflationary increase be provided for controllable services and supplies;
- c) A 2.4% inflationary increase on the school instructional supply budget;

- d) A 2.4% inflationary increase be provided for the Capital and Maintenance Budget;
- e) The 2019-2020 Budget provide for expected enrollment growth.

**5.06 Bylaws**

**5.07 Giving of Notice**

**5.08 Trustee Inquiries**

**6.00 ANNOUNCEMENTS**

- a) School Trustee Elections, Wednesday, October 24, 2018.
- b) Trustee Training and Orientation - 9:00 a.m., October 30, 2018, Training Centre/Boardroom.
- c) Inaugural Board Meeting – 7:00 p.m., Monday, November 5, 2018, Boardroom.
- d) NEXT REGULAR BOARD MEETING – 7:00 p.m. (Public), Monday, November 12, 2018, 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), OCTOBER 9, 2018.

## **PRESENT:**

Dr. L. Ross, Chairperson, Ms. S. Bambridge, Vice-Chairperson, Mrs. P. Bowslaugh, Mr. G. Kruck (by phone), Mr. J. Murray, Mr. M. Sefton, Mr. K. Sumner.

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. Elaine McFadzen, Acting Assistant Superintendent.

## **REGRETS:**

Mr. P. Bartlette.

The Chairperson called the meeting to order at 6:05 p.m.

## **AGENDA**

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

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

Senior Administration added seven (7) items for In-Camera.

Trustee Sumner added one (1) item for In-Camera.

Trustee Sefton added one (1) item for In-Camera.

Mr. Sumner – Ms. Bambridge

That the agenda be approved as amended.

Carried.

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

- a) The Minutes of the Special Board Meeting held September 24, 2018 were circulated.

Mr. Sefton – Mr. Sumner

That the Minutes be approved.

Carried.

- b) The Minutes of the Board Meeting held September 24, 2018 were circulated.

Mr. Sefton – Mr. Murray  
That the Minutes be approved.  
Carried.

Mrs. Bowslaugh - Ms. Bambridge  
That the Board do now resolve into Committee of the Whole In-Camera. (6:07 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.

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

#### 2.02 Personnel Matters

##### **- Reports**

- a) Confidential #1 – Personnel Report was presented.  
b) The Superintendent/CEO provided information on a Personnel Matter.  
c) Mr. Denis Labossiere, Secretary-Treasurer, provided an update on a Personnel Matter.  
d) The Superintendent/CEO and the Personnel Committee updated the Board on a Personnel Matter.

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

#### 2.03 Property Matters/Tenders

##### **- Reports**

- a) The Secretary-Treasurer provided an update on a Property Matter.

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

#### 2.04 Board Operations

##### **- Reports**

- a) The Superintendent/CEO provided information on a Board Operations Matter and received direction from the Board.  
b) The Superintendent/CEO provided information on a Board Operations Matter.  
c) The Secretary-Treasurer provided an update on a Board Operations Matter and received direction from the Board.  
d) Trustee Sefton provided information on a Board Operations Matter.  
e) Trustee Sumner discussed a Board Operations Matter.

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

(Mr. Labossiere, Mr. Mathew Gustafson, Assistant Superintendent, and Ms. Elaine McFadzen, Acting Assistant Superintendent, exited the In-Camera session at 6:40 p.m.)

Mr. Sefton – Mr. Sumner

That the Committee of the Whole In-Camera do now resolve into Board. (6:56 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**

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

- a) Correspondence from Shelley Syrota, Board Chairperson, Red River Valley School Division (RRVSD), September 11, 2018, sent to Ken Cameron, President, Provincial Executive, Manitoba School Boards Association (MSBA), copied to all Manitoba school divisions. Ms. Syrota writes that the RRVSD supports the Turtle Mountain School Division's letter dated June 6, 2018 regarding MSBA's membership fees and accumulated surplus. She notes that the RRVSD appreciates the services provided by MSBA but continues to struggle with the roughly 43% unrestricted surplus, and that it is their understanding that this unrestricted surplus is put in place because of "policy". She asks the MSBA to "think outside the box" and come up with a different way to be prepared for "terminal impacts". Ms. Syrota adds that the current government has forced school divisions to work more efficiently and believes it is only fair that school divisions ask the same of MSBA.

Ordered filed.

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

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

The Superintendent/CEO provided highlights on the following items from the October 9, 2018 Report of Senior Administration:

- Administrative Information
  - Celebrations
    - Brandon School Division Summer Fun Golf Tournament
    - Orange Shirt Day
- Statistical Information
  - September Enrolment Reporting
- Information Items
  - Vincent Massey High School Off-Site Activities
  - 2018-2019 Professional Development Plan
- Presentations
  - Kirkcaldy Heights School – Kodiak Code – N. Koroluk, K. Baker, N. Lloyd
  - Indigenous Elder Update – K. Tacan
  - Continuous Improvement at Linden Lanes School – A. Voutier, M. Kendzierski, K. Duncalfe, A. Burnack
  - Management and Information Systems Technology (MIST) Update on 8-Year Plan – B. Ewasiuk

Trustees asked questions for clarification.

Trustee Ross acknowledged Mr. Cale Dunbar, in attendance at the Board meeting in the role of Acting President of the Brandon Teachers' Association.

Ms. Bambridge – Mr. Murray

That the October 9, 2018 Report of Senior Administration be received and filed.

Carried.

## **5.00 GOVERNANCE MATTERS**

### **5.01 Reports of Committees**

a) Finance and Facilities Committee Meeting

The written report of the Finance and Facilities Committee meeting held on September 25, 2018 was circulated.

Mr. Sefton – Mr. Sumner

That the Report be received and filed as amended.

Carried.

b) Personnel and Policy Committee Meeting

The written report of the Personnel and Policy Committee meeting held on September 25, 2018 was circulated.

Mr. Murray – Mrs. Bowslaugh

That the Report be received and filed as amended.

Carried.

### **5.02 Delegations and Petitions**

### **5.03 Business Arising**

- From Previous Delegation

- From Board Agenda

- MSBA Matters

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

### **5.05 Motions**

### **5.06 Bylaws**

Mr. Sumner

#### **By-Law 6/2018**

3<sup>rd</sup> Reading:

That Bylaw 6/2018 being a bylaw of the Brandon School Division to authorize payment of indemnities and mileage to Trustees and repealing Bylaw 14/2017 passed on January 8, 2018 be now read for the third time, having been read for a second time on September 24, 2018.

Carried.

Mr. Sefton

**By-Law 7/2018**

**2<sup>nd</sup> Reading:**

That By-law 7/2018 being a borrowing by-law in the amount of \$830,900 upon the credit of the Division by the issue and sale of the security to meet partial costs for construction of:

**School**

**Project**

Harrison School

Steam Heating System Replacement

Be now read for the second time, having been first read on September 24, 2018.

Carried.

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

That the rules be suspended and By-Law 7/2018 be now read for a third and final time, and taken as read, finally passed.

Carried.

**5.07 Giving of Notice**

**5.08 Trustee Inquiries**

**6.00 ANNOUNCEMENTS**

- a) Parent/Guardian/Division Advisory Committee Meeting – 7:00 p.m., Wednesday, October 10, 2018, Boardroom.
- b) Finance and Facilities Committee Meeting – 1:00 p.m., Wednesday, October 17, 2018, Boardroom
- c) NEXT REGULAR BOARD MEETING – 7:00 p.m. (Public), Monday, October 22, 2018, Boardroom.

Mr. Summer - Mr. Murray

That the Board do now resolve into Committee of the Whole In-Camera. (8:35 p.m.)

Carried.

**IN COMMITTEE OF THE WHOLE IN CAMERA (8:38 p.m.)**

Mr. Murray – Mrs. Bowslaugh

That the Committee of the Whole In-Camera do now resolve into Board. (8:39 p.m.)

Carried.

**7.00 ADJOURNMENT**

Mr. Sefton – Mr. Murray

That the Board do now adjourn. (8:52 p.m.)

Carried.

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Chairperson

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Secretary-Treasurer



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

**AUDITED FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

June 30, 2018

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## Independent Auditor's Report

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To the Chairperson and Board of Trustees of  
**Brandon School Division**

We have audited the accompanying financial statements of **Brandon School Division**, which comprise the consolidated statement of financial position as at June 30, 2018 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.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### Opinion

In our opinion these consolidated financial statements present fairly, in all material respects, the financial position of **Brandon School Division** as at June 30, 2018 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.





### Emphasis of Matters

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

*BDO Canada Inc.*

Chartered Professional Accountants

Brandon, Manitoba  
October 17, 2018

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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## Auditors' Report on Enrolment

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To the Board of Trustees  
**Brandon School Division**

We have audited the EIS Enrolment File Verification Report - EIS Cert. - part 2 of 2 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2017/2018 School Year) of the Brandon School Division as at September 30, 2017. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

We conducted our audit in accordance with the standards for assurance engagements set out in the CPA Canada Handbook. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the enrolment information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the enrolment information.

In our opinion, this report presents fairly, in all material respects, the enrolment of the Brandon School Division as at September 30, 2017 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2017/2018 School Year referred to above.

*BDO Canada LLP*

Chartered Professional Accountants  
Brandon, Manitoba  
October 17, 2018

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

**EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2017**  
**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
	N	K	1	2	3	4	5	6	7	8	9	10	11	12																			
Alexander School	11	17	22	22	14	16	11	17	10	14								132	0	132													
Betty Gibson School	51	32	34	34	33	34	25	27	31	36								303	2	0	305												
Crocus Plains Regional Secondary											279	285	270	303				1,137	0	0	1,137												
Earl Oxford School	44	42	54	54	32	44	32	29	41	36								354	1	0	355												
École Harrison	40	39	37	37	41	40	42	47	34	39								359	0	0	359												
George Fitton School	67	57	39	39	62	57	52	39	54	59								486	2	0	488												
Green Acres School	22	29	25	25	27	19	28	24	27	21								222	0	0	222												
J. R. Reid School	32	24		24	40	29	28	35	39	23								274	0	0	274												
King George School	42	42	28	28	21	34	30	33	46	52								328	0	0	328												



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

## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2017

### BRANDON SCHOOL DIVISION

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SCHOOL NAME	SPECIAL UNGRADED CLASSES												GRADE												TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12												
Kirkcaldy Heights School			37	45	39	46	33	47	41	39	48						375	0	375									
Linden Lanes School			58	44	35	42	48	50	43	42	46						408	0	408									
Meadows School			45	63	39	62	45	63	46	56	43						462	2	464									
Neelin High		35											134	136	156	292	753	0	753									
New Era School			63	59	48	51	48	47	62	49	46						473	0	473									
O'Kelly School			34	33	25	25	26	14	17	15	19						208	0	208									
Riverheights School	10	3	71	54	71	63	48	54	48	52	45						519	3	522									
Riverview School (Brandon)			32	44	24	33	28	28	28								217	0	217									
Spring Valley Colony School			2	3	2	7	4	1	4	4	4	4	2	1	2		36	0	36									
St. Augustine School			20	20	20	20	23	20	23	25	22						193	0	193									
EIS CERT - PART 2 OF 2 (2017/2018)																				13/Oct/17 Page 3 of 4								



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

# EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2017

## 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	12			
Valleyview Centennial School			27	29	40	42	42	51	57	43	50	42		230	224	254	206	0	206
Vincent Massey High													241				949	0	949
Waverly Park School			47	40	42	42	42	51	57	43	50	42					414	0	414
SCHOOL DIVISION TOTAL	10	38	745	716	628	691	643	651	623	632	618	658	653	651	851	8,808	10	0	8,818
PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES)			3			2	3	3	2	1	3	2	2	1					17



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October 17, 2018

Brandon School Division  
1031 - 6th Street  
Brandon MB R7A 4K5

Dear Mr. Labossiere, CPA, CGA.

During the course of our audit of the financial statements of Brandon School Division for the year ended June 30, 2018, we identified matters which may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The comments and concerns expressed herein did not have a material effect on the organization's financial statements and, as such, our opinion thereon was without reservation. However, in order for the organization to ensure the safeguarding of its assets and the accuracy of its records, we believe our comments and concerns should be taken into consideration by management. Our comments are not intended to reflect upon the honesty or competence of the organization's employees.

The matters we have identified are discussed in Appendix 1.

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 that reads 'Todd Birkhan'. The signature is fluid and cursive, with a long horizontal stroke extending from the end.

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



## *Appendix 1*

### **Conversion Testing Documentation**

There is an opportunity to document minutes from the meetings held weekly for the conversion team, including decisions made on going live and other changes requested. Although this has been completed, any future meetings should be documented so that issues raised can be addressed and records kept of conversations with the system provider on potential solutions.

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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.

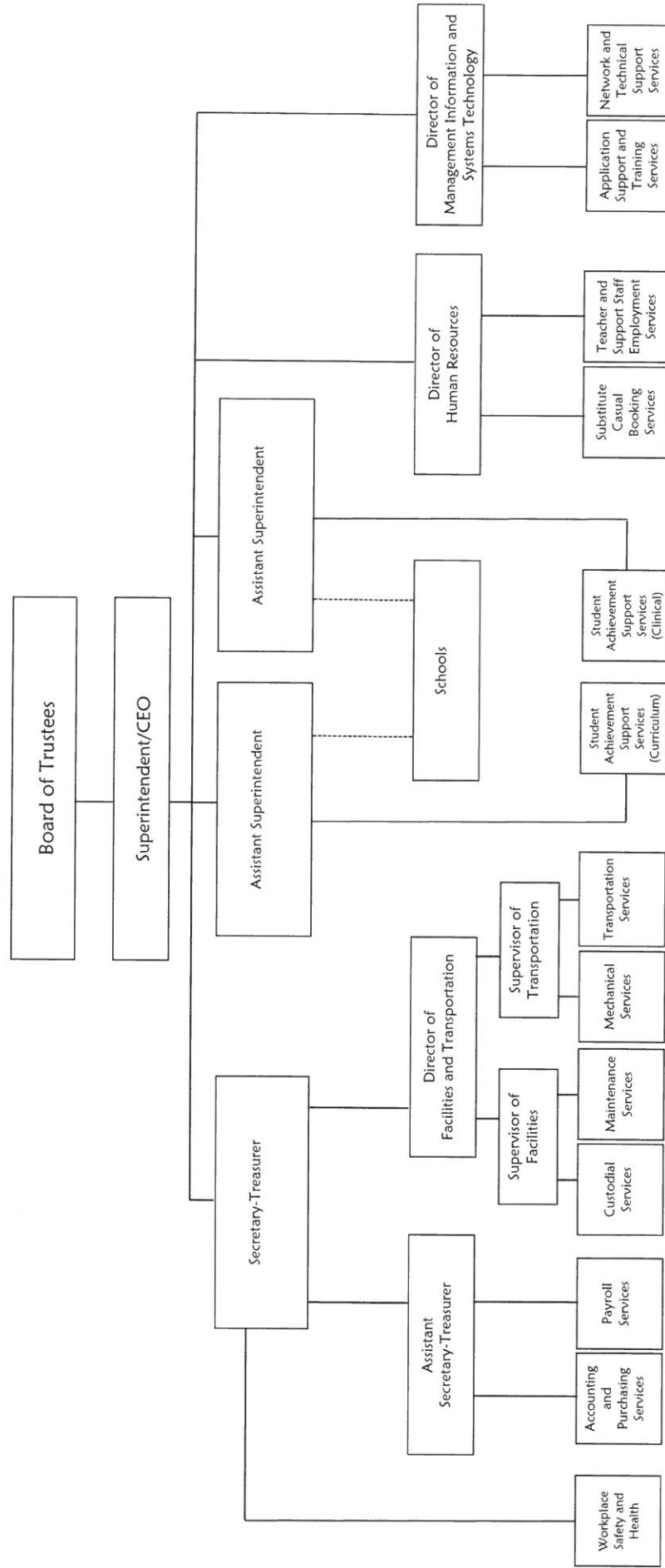
The Board of Trustees reviews and approves the School Division's financial statements. The Board of Trustees meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy 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		2018	2017
	<b>Financial Assets</b>		
	Cash and Bank	7,565,752	4,493,668
	Due from - Provincial Government	2,626,556	2,737,722
	- Federal Government	99,196	107,511
	- Municipal Government	22,380,440	21,232,036
	- Other School Divisions	42,412	45,732
	- First Nations	10,770	138,710
	Accounts Receivable	190,755	357,007
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>32,915,881</u>	<u>29,112,386</u>
	<b>Liabilities</b>		
4	Overdraft	-	-
	Accounts Payable	14,567,729	14,665,569
	Accrued Liabilities	8,476	11,167
5	Employee Future Benefits	2,143,073	2,164,625
	Accrued Interest Payable	789,171	698,654
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
6	Deferred Revenue	3,351,292	3,339,797
7	Borrowings from the Provincial Government	37,554,152	33,945,757
	Other Borrowings	-	-
8	School Generated Funds Liability	194,315	282,557
		<u>58,608,208</u>	<u>55,108,126</u>
	<b>Net Debt</b>	<u>(25,692,327)</u>	<u>(25,995,740)</u>
	<b>Non-Financial Assets</b>		
9	Net Tangible Capital Assets (TCA Schedule)	49,198,203	47,878,139
	Inventories	93,449	111,360
	Prepaid Expenses	489,424	211,891
		<u>49,781,076</u>	<u>48,201,390</u>
10	<b>Accumulated Surplus</b>	<u>24,088,749</u>	<u>22,205,650</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes		2018	2017
	<b>Revenue</b>		
	Provincial Government	64,457,797	63,067,871
	Federal Government	22,275	-
11	Municipal Government - Property Tax	38,954,935	36,901,565
	- Other	-	-
	Other School Divisions	435,204	450,034
	First Nations	202,299	249,210
	Private Organizations and Individuals	932,137	879,559
	Other Sources	324,973	114,090
	School Generated Funds	2,607,030	2,279,841
	Other Special Purpose Funds	258,062	309,849
		<u>108,194,712</u>	<u>104,252,019</u>
	<b>Expenses</b>		
	Regular Instruction	60,021,403	57,157,746
	Student Support Services	20,271,570	20,277,126
	Adult Learning Centres	-	-
	Community Education and Services	322,020	290,940
	Divisional Administration	3,105,980	3,167,648
	Instructional and Other Support Services	3,028,856	2,895,279
	Transportation of Pupils	2,454,570	2,325,563
	Operations and Maintenance	8,172,801	8,264,794
12	Fiscal - Interest	1,454,207	1,333,056
	- Other	1,693,088	1,630,787
	Amortization	3,039,701	2,794,537
	Other Capital Items	1,362	18,036
	School Generated Funds	2,640,755	2,259,638
	Other Special Purpose Funds	166,274	132,941
		<u>106,372,587</u>	<u>102,548,091</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>1,822,125</u>	<u>1,703,928</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(60,974)</u>	<u>(9,992)</u>
	Net Current Year Surplus (Deficit)	<u>1,883,099</u>	<u>1,713,920</u>
	Opening Accumulated Surplus	22,205,650	20,491,730
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>22,205,650</u>	<u>20,491,730</u>
	<b>Closing Accumulated Surplus</b>	<u>24,088,749</u>	<u>22,205,650</u>

See accompanying notes to the Financial Statements

## CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2018

	2018	2017
Net Current Year Surplus (Deficit)	1,883,099	1,713,920
Amortization of Tangible Capital Assets	3,039,701	2,794,537
Acquisition of Tangible Capital Assets	(4,359,765)	(7,156,878)
(Gain) / Loss on Disposal of Tangible Capital Assets	(8,448)	(8,658)
Proceeds on Disposal of Tangible Capital Assets	8,448	8,658
	(1,320,064)	(4,362,341)
Inventories (Increase)/Decrease	17,911	(24,057)
Prepaid Expenses (Increase)/Decrease	(277,533)	216,136
	(259,622)	192,079
(Increase)/Decrease in Net Debt	303,413	(2,456,342)
Net Debt at Beginning of Year	(25,995,740)	(23,539,398)
Adjustments Other than Tangible Cap. Assets	-	-
	(25,995,740)	(23,539,398)
<b>Net Debt at End of Year</b>	<b>(25,692,327)</b>	<b>(25,995,740)</b>



**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2018

	2018	2017
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	1,883,099	1,713,920
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	3,039,701	2,794,537
(Gain)/Loss on Disposal of Tangible Capital Assets	(8,448)	(8,658)
Employee Future Benefits Increase/(Decrease)	(21,552)	245,024
Due from Other Organizations (Increase)/Decrease	(897,663)	(944,866)
Accounts Receivable & Accrued Income (Increase)/Decrease	166,252	(297,658)
Inventories and Prepaid Expenses - (Increase)/Decrease	(259,622)	192,079
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	(10,014)	672,492
Deferred Revenue Increase/(Decrease)	11,495	148,049
School Generated Funds Liability Increase/(Decrease)	(88,242)	91,772
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	3,815,006	4,606,691
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(4,359,765)	(7,156,878)
Proceeds on Disposal of Tangible Capital Assets	8,448	8,658
Cash Provided by (Applied to) Capital Transactions	(4,351,317)	(7,148,220)
<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)	3,608,395	2,284,358
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	3,608,395	2,284,358
Cash and Bank / Overdraft (Increase)/Decrease	3,072,084	(257,171)
Cash and Bank (Overdraft) at Beginning of Year	4,493,668	4,750,839
<b>Cash and Bank (Overdraft) at End of Year</b>	<b>7,565,752</b>	<b>4,493,668</b>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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

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

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

**2. Significant Accounting Policies**

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

**a) Reporting Entity and Consolidation**

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

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

**b) Basis of Accounting**

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

**c) Fund Accounting**

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

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

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**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><u>Capitalization Threshold (\$)</u></b>	<b><u>Estimated Useful Life (years)</u></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, 2018**

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, 2018**

**g) Use of Estimates**

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

**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, 2018**

**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, 2018 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, 2018 is \$24,995,885. 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, 2018 is a decrease of \$60,974 (2017 – decrease of \$9,992). At June 30, 2018, the Division has recorded an estimated liability of \$468,248 (2017 - \$529,221) 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% (2017 – 4%) and a salary rate increase of 3% (2017 – 2%).

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 2017-2018 is an increase of \$51,028 (2016-2017 increase of \$194,141).

At June 30, 2018, the Division has recorded an estimated liability for employee future benefits of \$2,143,073 (2017 - \$2,164,625).

**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, 2017	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2018
Education property tax credit	\$ 3,193,223	\$ 7,722,127	\$ 7,708,060	\$ 3,207,290
Other special funds	146,574	181,154	183,726	144,002
	<u>\$ 3,339,797</u>	<u>\$ 7,903,281</u>	<u>\$ 7,891,786</u>	<u>\$ 3,351,292</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**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 2018 to 2038. 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 at June 30, 2018 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
2018-19	\$ 2,038,802	\$ 1,482,219	\$ 3,521,021
2019-20	2,076,171	1,392,187	3,468,358
2020-21	2,133,347	1,301,040	3,434,386
2021-22	2,206,645	1,207,924	3,414,569
2022-23	2,194,393	1,111,853	3,306,246
Thereafter	26,904,795	6,934,103	33,838,898
	<u>\$ 37,554,152</u>	<u>\$ 13,429,326</u>	<u>\$ 50,983,479</u>

**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 \$194,315.

	2018
Parent Council Funds	\$ 138,465
Student Council Funds	49,215
Staff Funds	6,635
	<u>\$ 194,315</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**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	2018 Net Book Value
Owned-tangible capital assets	\$ 104,241,737	\$ 55,293,390	\$ 48,948,347
Capital lease	555,236	305,380	249,856
	<u>\$ 104,796,973</u>	<u>\$ 55,598,770</u>	<u>\$ 49,198,203</u>

**10. Accumulated Surplus**

The consolidated accumulated surplus is comprised of the following:

	2018
Operating fund:	
Designated surplus	\$ 537,450
Undesignated surplus	3,312,115
Less: Non-vested sick leave to date	(468,247)
	<u>3,381,318</u>
Capital fund:	
Reserve accounts	7,281,206
Equity in tangible capital assets	11,187,805
	<u>18,469,011</u>
Special purpose fund:	
School generated funds	896,372
Other special purpose funds	1,342,048
	<u>2,238,420</u>
Total accumulated surplus	<u>\$ 24,088,749</u>

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

	2018
Insurance Aggregate Retention (Self-Insurance)	\$ 45,000
HR Systems consultant	11,250
School budget carryovers	481,200
	<u>\$ 537,450</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

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.

	2018
Access/Barrier Free Facility Improvements	\$ 60,000
Admin. Office Roof Replacement	27,358
Administration Building Reserves	175,526
Bus Reserves	2,335,919
Computer Network Infrastructure	500,000
Ecole Harrison- DDC Controls	43,220
Electronic Job Evaluation System	54,000
Emergency Equipment/System Replacement	100,000
ERP System	293,293
Gender Neutral/Access Washrooms	240,000
Green Acres Gymnasium Addition	3,601
New School	3,000,000
School Building Reserves	411,557
School Bus Video Surveillance Hardware	36,732
	<u>\$ 7,281,206</u>

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

	2018
Scholarship trust	\$ 3,919
Property trust	1,120,245
Charitable donation fund	217,884
Other special purpose funds	<u>\$ 1,342,048</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 2017 tax year and 56.5% from 2018 tax year. Below are the related revenue and receivable amounts:

	2018	2017
Revenue - Municipal Government - Property Tax	<u>\$ 38,954,935</u>	<u>\$ 36,901,565</u>
Receivable - Due from Municipal - Property Tax	<u>\$ 22,380,440</u>	<u>\$ 21,232,036</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2018**

**12. Interest Received and Paid**

The Division received interest during the year of \$187,486 (previous year \$91,506); interest paid during the year was \$1,454,207 (previous year \$1,333,057).

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

Fiscal-short term loan, interest and bank charges	\$ (3,052)
Capital fund	
Debenture debt interest	1,457,259
Other interest	-
	<u>\$ 1,454,207</u>

The accrual portion of debenture debt interest expense of \$789,171 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.

**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 la Division scolaire franco-manitobaine. As at June 30, 2018, the amount of this special levy was \$743,716 (2017 - \$666,454). These amounts are not included in the Division's consolidated financial statements.







**OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2018	2017
<b>Financial Assets</b>		
Cash and Bank	5,135,747	2,029,571
Due from		
- Provincial Government	1,837,385	2,039,068
- Federal Government	79,797	61,103
- Municipal Government	22,380,440	21,232,036
- Other School Divisions	42,412	45,732
- First Nations	10,770	138,710
- Other Funds	312,982	2,195,216
Accounts Receivable	190,755	357,007
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>29,990,288</u>	<u>28,098,443</u>
<b>Liabilities</b>		
Overdraft	-	-
Accounts Payable	14,407,795	14,000,300
Accrued Liabilities	8,476	11,167
Employee Future Benefits	2,143,073	2,164,625
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	7,281,207	5,792,233
Deferred Revenue	3,351,292	3,339,797
Other Borrowings	-	-
	<u>27,191,843</u>	<u>25,308,122</u>
<b>Net Financial Assets (Net Debt)</b>	<u>2,798,445</u>	<u>2,790,321</u>
<b>Non-Financial Assets</b>		
Inventories	93,449	111,360
Prepaid Expenses	489,424	211,891
	<u>582,873</u>	<u>323,251</u>
<b>Accumulated Surplus (Deficit)</b>	<u>3,381,318</u>	<u>3,113,572</u>

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

For the Year Ended June 30

	2018 Actual	2018 Budget	2017 Actual
<b>Revenue</b>			
Provincial Government - Core	61,207,733	61,574,764	60,056,401
Federal Government	22,275	18,500	-
Municipal Government - Property Tax	38,954,935	38,900,936	36,901,565
- Other	-	-	-
Other School Divisions	435,204	447,500	450,034
First Nations	202,299	178,200	249,210
Private Organizations and Individuals	932,137	796,900	879,559
Other Sources	187,486	87,900	91,506
	<u>101,942,069</u>	<u>102,004,700</u>	<u>98,628,275</u>
<b>Expenses</b>			
Regular Instruction	60,021,403	60,577,700	57,157,746
Student Support Services	20,271,570	21,631,600	20,277,126
Adult Learning Centres	-	-	-
Community Education and Services	322,020	360,600	290,940
Divisional Administration	3,105,980	3,372,200	3,167,648
Instructional and Other Support Services	3,028,856	3,279,900	2,895,279
Transportation of Pupils	2,454,570	2,509,500	2,325,563
Operations and Maintenance	8,172,801	8,465,500	8,264,794
Fiscal	1,690,036	1,770,200	1,635,218
	<u>99,067,236</u>	<u>101,967,200</u>	<u>96,014,314</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>2,874,833</u>	<u>37,500</u>	<u>2,613,961</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(60,974)</u>		<u>(9,992)</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>2,935,807</u>	<u>37,500</u>	<u>2,623,953</u>
Net Transfers from (to) Capital Fund	<u>(2,668,061)</u>	<u>(37,500)</u>	<u>(2,584,651)</u>
Transfers from Special Purpose Funds	<u>-</u>		<u>-</u>
Net Current Year Surplus (Deficit)	<u>267,746</u>	<u>0</u>	<u>39,302</u>
Opening Accumulated Surplus (Deficit)	3,113,572		3,074,270
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>3,113,572</u>		<u>3,074,270</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u><u>3,381,318</u></u>		<u><u>3,113,572</u></u>

## OPERATING FUND - REVENUE DETAIL PROVINCE OF MANITOBA

For the Year Ended June 30, 2018

### Funding of Schools Program

Base Support		
Instructional Support	16,037,076	
Additional Instructional Support for Small Schools	-	
Sparsity	125,980	
Curricular Materials	494,847	
Information Technology	515,984	
Library Services	765,650	
Student Services	2,829,917	
Counselling and Guidance	690,753	
Professional Development	382,826	
Physical Education	188,130	
Occupancy	3,032,685	25,063,848
Categorical Support		
Transportation	1,075,567	
Board and Room	-	
Special Needs: Coordinator/Clinician	624,173	
Special Needs: Level 2	1,263,500	
Special Needs: Level 3	1,255,121	
Senior Years Technology Education	646,193	
English as an Additional Language	782,429	
Aboriginal Academic Achievement (including BSSAP)	371,000	
Aboriginal and International Languages	2,145	
French Language Education	199,104	
Small Schools	16,102	
Enrolment Change Support	221,105	
Northern Allowance	-	
Early Childhood Development Initiative	162,950	
Literacy and Numeracy	725,780	
Education for Sustainable Development	15,400	7,360,569
Equalization		16,211,263
Additional Equalization		-
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	208,620	
Technology Education Equipment Replacement	89,133	
Skills Strategy Equipment Enhancement	42,250	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	-	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	340,003
		<u>48,975,683</u>

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

For the Year Ended June 30, 2018

### Other Department of Education and Training

[illegible]

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

Employment Programs

Other:

0

<b>Funding of Schools Program (previous page)</b>	<b>48,975,683</b>
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TOTAL PROVINCIAL GOVERNMENT REVENUE	61,207,733
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# **OPERATING FUND - REVENUE DETAIL** **NON-PROVINCIAL GOVERNMENT SOURCES**

For the Year Ended June 30, 2018

## **Federal Government**

Tuition Fees	-	
Transportation of Pupils	-	
French Language Monitor	22,275	
English as an Additional Language (Adults)	-	
Other:	-	

22,275

## **Municipal Government**

Special Requirement	48,339,399	
Less: Education Property Tax Credit	(7,735,747)	
Less: Tax Incentive Grant	(1,648,717)	38,954,935
Other:	-	

38,954,935

## **Other School Divisions**

Tuition Fees	-	
Transfer Fees	71,500	
Residual Fees	363,704	
Transportation of Pupils	-	
Other:	-	

435,204

## **First Nations**

Tuition Fees	202,299	
Transportation of Pupils	-	
Other:	-	

202,299

## **Private Organizations and Individuals (Includes GBE's)**

Regular Tuition	-	
International Tuition	54,450	
Continuing Education	-	
Other Tuition:	-	
Food Service	-	
Government Business Enterprises (GBE's)	-	
Other:	Joint Use Recoveries	69,697
	Field Trip Recoveries	65,430
	Building Rental Income	45,209
	Vocational Sales	350,160
	PMHA (LEAPS) Recoveries	140,400
	Other Expense Recoveries	206,791

932,137

## **Other Sources**

Interest	187,486	
Donations	-	
Other:	-	

187,486

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

40,734,336



# 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	2018	2017
	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	51,169,117	18,431,833	-	213,266	2,104,127	1,957,110	1,589,280	3,730,941		79,195,674	76,633,481
Employees Benefits and Allowances	2,828,151	1,468,021	-	23,589	276,456	128,760	236,353	548,073		5,509,403	5,477,536
Services	766,442	245,484	-	26,971	682,590	893,987	201,725	3,021,763		5,838,962	5,557,720
Supplies, Materials and Minor Equipment	5,152,393	126,232	-	58,194	42,807	48,999	427,212	872,024		6,727,861	6,608,049
Interest and Bank Charges									(3,052)	(3,052)	4,431
Bad Debt Expense									-	0	0
Transfers	105,300	-	-	-	-	-	-	-	(PAYROLL TAX) 1,693,088	1,798,388	1,733,097
TOTALS	60,021,403	20,271,570	0	322,020	3,105,980	3,028,856	2,454,570	8,172,801	1,690,036	99,067,236	96,014,314

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

For the Year Ended June 30, 2018

15-Oct-18

REGULAR INSTRUCTION		10	SINGLE TRACK SCHOOLS *			80	90	TOTALS
			20	50	70			
CODE	OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	Français	IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION	
3XX SALARIES								
320	Executive, Managerial and Supervisory	4,110,207						4,110,207
330	Instructional - Teaching	0	33,231,678	0	1,686,619	6,334,193	2,361,798	43,614,288
350	Instructional - Other		1,116,161	0	47,446	180,524	114,491	1,458,622
360	Technical, Specialized and Service	79,633	30,053	0	0	27,232	130,303	267,221
370	Secretarial, Clerical and Other	1,189,559						1,189,559
390	Information Technology	529,220						529,220
	Total Salaries	5,908,619	34,377,892	0	1,734,065	6,541,949	2,606,592	51,169,117
4XX EMPLOYEES BENEFITS AND ALLOWANCES		435,897	1,832,500	0	81,708	329,996	148,050	2,828,151
5-6XX SERVICES								
510	Professional, Technical and Specialized	0	21,190	0	0	838	0	22,028
520	Communications	197,264	0	0	0	0	0	197,264
540	Travel and Meetings	9,428	11,196	0	2,188	6,638	0	29,450
560	Tuition		0	0	0	0	24,441	24,441
570	Printing and Binding	0	0	0	0	0	0	0
580	Insurance and Bond Premiums	0	0	0	0	0	0	0
590	Maintenance and Repair Services	4,184	61,750	0	2,308	10,594	8,908	87,744
610	Rentals	2,227	54,447	0	2,186	10,523	2,360	71,743
630	Advertising	0	0	0	0	0	0	0
640	Dues and Fees	0	9,288	0	474	717	0	10,479
650	Professional and Staff Development	25,646						25,646
680	Information Technology Services	205,463	77,291	0	0	14,893	0	297,647
	Total Services	444,212	235,162	0	7,156	44,203	35,709	766,442
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT								
710	Supplies	53,880	875,782	0	32,510	151,438	552,435	1,666,045
740	Curricular and Media Materials	0	680,622	0	24,192	92,373	19,839	817,026
760	Minor Equipment	27,595	384,723	0	9,141	90,308	277,045	788,812
780	Information Technology Equipment	0	1,794,233	0	7,792	62,984	15,501	1,880,510
	Total Supplies, Materials and Minor Equipment	81,475	3,735,360	0	73,635	397,103	864,820	5,152,393
98X-99 TRANSFERS								
960	School Divisions		105,300	0	0	0	0	105,300
980	Organizations and Individuals	0	0	0	0	0	0	0
	Total Transfers	0	105,300	0	0	0	0	105,300
<b>TOTALS</b>		<b>6,870,203</b>	<b>40,286,214</b>	<b>0</b>	<b>1,896,564</b>	<b>7,313,251</b>	<b>3,655,171</b>	<b>60,021,403</b>

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

\*\* includes multi-track schools.



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

15-Oct-18

For the Year Ended June 30, 2018

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	
<b>3XX SALARIES</b>								
320	Executive, Managerial and Supervisory	173,611	0			0	0	173,611
330	Instructional - Teaching	0	0	1,129,958	3,113,431	3,899,490	1,705,003	9,847,882
350	Instructional - Other		2,784	4,714	5,595,080	157,108	397,100	6,156,786
360	Technical, Specialized and Service	0	0	0	0	0	0	0
370	Secretarial, Clerical and Other	34,864	2,097					36,961
380	Clinician		2,216,593				0	2,216,593
390	Information Technology		0					0
	Total Salaries	208,475	2,221,474	1,134,672	8,708,511	4,056,598	2,102,103	18,431,833
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		29,506	109,388	49,407	943,622	200,394	135,704	1,468,021
<b>5-6XX SERVICES</b>								
510	Professional, Technical and Specialized	0	23,970	0	0	42,095	92,375	158,440
520	Communications	1,347	10,651	0	673	1,976	662	15,309
540	Travel and Meetings	0	42,342	1,188	1,440	8,017	11,260	64,247
560	Tuition			0	0	0	0	0
570	Printing and Binding	0	0	0	0	0	0	0
580	Insurance and Bond Premiums	0	0	0	0	0	0	0
590	Maintenance and Repair Services	0	0	0	0	7	0	7
610	Rentals	0	0	0	0	0	0	0
630	Advertising	0	0	0	0	0	0	0
640	Dues and Fees	0	0	0	0	0	0	0
650	Professional and Staff Development	2,195	5,286	0	0	0	0	7,481
680	Information Technology Services	0	0	0				0
	Total Services	3,542	82,249	1,188	2,113	52,095	104,297	245,484
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>								
710	Supplies	212	22,225	17,052	9,851	22,303	0	71,643
740	Curricular and Media Materials	0	15,343	47		1,287	0	16,677
760	Minor Equipment	0	17,619	1,348		0	0	18,967
780	Information Technology Equipment	0	18,945	0		0	0	18,945
	Total Supplies, Materials and Minor Equipment	212	74,132	18,447	9,851	23,590	0	126,232
<b>96X-99 TRANSFERS</b>								
960	School Divisions	0	0	0	0			0
980	Organizations and Individuals	0	0	0	0			0
	Total Transfers	0	0	0	0			0
<b>TOTALS</b>		241,735	2,487,243	1,203,714	9,664,097	4,332,677	2,342,104	20,271,570



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

For the Year Ended June 30, 2018

15-Oct-18

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

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 400**

For the Year Ended June 30, 2018

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
<b>3XX SALARIES</b>						
320	Executive, Managerial and Supervisory	0	0	0	0	0
330	Instructional - Teaching	0	0	43,847	0	43,847
350	Instructional - Other	0	0	10,902	73,924	84,826
360	Technical, Specialized and Service	0	0	56,797	0	56,797
370	Secretarial, Clerical and Other	0	0	0	0	0
380	Clinician				27,796	27,796
390	Information Technology	0	0	0	0	0
	Total Salaries	0	0	111,546	101,720	213,266
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>						
		0	0	10,885	12,704	23,589
<b>5-6XX SERVICES</b>						
510	Professional, Technical and Specialized	0	0	0	25,693	25,693
520	Communications	0	0	0	0	0
540	Travel and Meetings	0	0	0	240	240
570	Printing and Binding	0	0	0	0	0
580	Insurance and Bond Premiums	0	0	0	0	0
590	Maintenance and Repair Services	0	0	1,038	0	1,038
610	Rentals	0	0	0	0	0
630	Advertising	0	0	0	0	0
640	Dues and Fees	0	0	0	0	0
650	Professional and Staff Development	0	0	0	0	0
680	Information Technology Services	0	0	0	0	0
	Total Services	0	0	1,038	25,933	26,971
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>						
710	Supplies	0	0	26,470	26,937	53,407
740	Curricular and Media Materials	0	0	0	0	0
760	Minor Equipment	0	0	4,787	0	4,787
780	Information Technology Equipment	0	0	0	0	0
	Total Supplies, Materials and Minor Equipment	0	0	31,257	26,937	58,194
<b>96X-99 TRANSFERS</b>						
980	Organizations and Individuals	0	0	0	0	0
999	Recharge					0
	Total Transfers	0	0	0	0	0
<b>TOTALS</b>		0	0	154,726	167,294	322,020



## OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

For the Year Ended June 30, 2018

15-Oct-18

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	142,490				142,490
320	Executive, Managerial and Supervisory	0	346,036	390,475	124,173	860,684
360	Technical, Specialized and Service	0	0	250,278	0	250,278
370	Secretarial, Clerical and Other	0	185,457	647,763	17,455	850,675
390	Information Technology			0	0	0
	Total Salaries	142,490	531,493	1,288,516	141,628	2,104,127
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,421	35,074	213,920	25,041	276,456
5-6XX	SERVICES					
510	Professional, Technical and Specialized	0	33,301	104,412	10,429	148,142
520	Communications	110	8,363	36,352	788	45,613
540	Travel and Meetings	51,131	16,999	15,401	0	83,531
570	Printing and Binding	0	0	0	0	0
580	Insurance and Bond Premiums	0	0	53,345	0	53,345
590	Maintenance and Repair Services	23	5,324	2,496	0	7,843
610	Rentals	0	0	1,873	0	1,873
630	Advertising	0	2,259	32,300	0	34,559
640	Dues and Fees	113,431	6,786	5,369	0	125,586
650	Professional and Staff Development	0	0	15,835	4,656	20,491
680	Information Technology Services	0	0	0	161,607	161,607
	Total Services	164,695	73,032	267,383	177,480	682,590
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	0	13,646	2,427	1,129	17,202
740	Curricular and Media Materials	0	0	0	0	0
760	Minor Equipment	0	134	6,304	5,247	11,685
780	Information Technology Equipment	0	0	0	13,920	13,920
	Total Supplies, Materials and Minor Equipment	0	13,780	8,731	20,296	42,807
96X-99	TRANSFERS					
960	School Divisions	0		0		0
980	Organizations and Individuals	0	0	0		0
999	Recharge		0	0		0
	Total Transfers	0	0	0		0
	TOTALS	309,606	653,379	1,778,550	364,445	3,105,980

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2018

15-Oct-18

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	80,836	96,778	0	0		177,614
330	Instructional - Teaching		381,035	703,911	445,515	0	1,530,461
350	Instructional - Other		0	108,484	0	32,275	140,759
360	Technical, Specialized and Service	0	0	0	57,556	26,043	83,599
370	Secretarial, Clerical and Other	0	0	0	24,677	0	24,677
390	Information Technology	0	0	0	0	0	0
	Total Salaries	80,836	477,813	812,395	527,748	58,318	1,957,110
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>							
		3,594	20,529	48,639	50,442	5,556	128,760
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized	0	53,780	193	0	0	53,973
520	Communications	225	3,311	662	1,987	550	6,735
540	Travel and Meetings	0	11,985	0		8,102	20,087
560	Tuition					0	0
570	Printing and Binding	0	0	0		0	0
580	Insurance and Bond Premiums	0	0	0		0	0
590	Maintenance and Repair Services	0	0	0		0	0
610	Rentals	0	0	0		0	0
630	Advertising	0	0	0		0	0
640	Dues and Fees	0	77	0		7,594	7,671
650	Professional and Staff Development	0	218	0	796,896	0	797,114
680	Information Technology Services	0	0	8,407	0	0	8,407
	Total Services	225	69,371	9,262	798,883	16,246	893,987
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies	0	5,409	2,486	0	6,014	13,909
740	Curricular and Media Materials	0	0	33,142	0	0	33,142
760	Minor Equipment	0	1,948	0	0	0	1,948
780	Information Technology Equipment	0	0	0	0	0	0
	Total Supplies, Materials and Minor Equipment	0	7,357	35,628	0	6,014	48,999
<b>96X-99 TRANSFERS</b>							
960	School Divisions					0	0
980	Organizations and Individuals					0	0
	Total Transfers					0	0
<b>TOTALS</b>		84,655	575,070	905,924	1,377,073	86,134	3,028,856



**OPERATING FUND - EXPENSE DETAIL: FUNCTION 700**  
For the Year Ended June 30, 2018

15-Oct-18

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	142,576			0		142,576
350	Instructional - Other		0		0	0	0
360	Technical, Specialized and Service	0	1,381,519		0	37,412	1,418,931
370	Secretarial, Clerical and Other	27,773	0		0	0	27,773
390	Information Technology	0					0
	Total Salaries	170,349	1,381,519		0	37,412	1,589,280
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		24,231	211,871		0	251	236,353
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized	0	850	0	0	0	850
520	Communications	4,154	0	0	0	0	4,154
540	Travel and Meetings	240	0	0	0	40,497	40,737
550	Transportation of Pupils		1,227	0	0	0	1,227
570	Printing and Binding	0	0				0
580	Insurance and Bond Premiums	0	29,660		0	0	29,660
590	Maintenance and Repair Services	0	87,610		0	0	87,610
610	Rentals	0	1,571		0	0	1,571
630	Advertising	0	0	0	0	0	0
640	Dues and Fees	508	2,551				3,059
650	Professional and Staff Development	279	16,068		0	0	16,347
680	Information Technology Services	16,510	0		0	0	16,510
	Total Services	21,691	139,537	0	0	40,497	201,725
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies	543	425,942		0	0	426,485
740	Curricular and Media Materials	0	0		0	0	0
760	Minor Equipment	0	727		0	0	727
780	Information Technology Equipment	0	0		0	0	0
	Total Supplies, Materials and Minor Equipment	543	426,669		0	0	427,212
<b>96X-99 TRANSFERS</b>							
960	School Divisions		0	0			0
980	Organizations and Individuals		0	0	0	0	0
999	Recharge	0	0	0	0	0	0
	Total Transfers	0	0	0	0	0	0
<b>TOTALS</b>		216,814	2,159,596	0	0	78,160	2,454,570

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**  
For the Year Ended June 30, 2018

15-Oct-18

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	262,921					262,921
360	Technical, Specialized and Service	0	3,276,154	0	108,242	54,571	3,438,967
370	Secretarial, Clerical and Other	29,053	0	0	0	0	29,053
390	Information Technology	0	0	0			0
	Total Salaries	291,974	3,276,154	0	108,242	54,571	3,730,941
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	38,530	483,434	0	17,970	8,139	548,073
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	80,407	551	132	0	81,090
520	Communications	4,551	1,240	0	0	0	5,791
530	Utility Services		1,226,750		75,493	0	1,302,243
540	Travel and Meetings	0	1,957	0	0	0	1,957
570	Printing and Binding	0					0
580	Insurance and Bond Premiums	0	235,893	0	0	0	235,893
590	Maintenance and Repair Services	248	368,687	603,495	29,203	36,464	1,038,097
610	Rentals	1,072	133,594	0	0	0	134,666
620	Property Taxes		88,640	0	44,788	27,117	160,545
630	Advertising	0	0	156	0	0	156
640	Dues and Fees	1,016	508		0		1,524
650	Professional and Staff Development	4,161	5,561		0		9,722
680	Information Technology Services	50,079	0	0	0		50,079
	Total Services	61,127	2,143,237	604,202	149,616	63,581	3,021,763
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	5,640	689,874	41,845	30,659	39,265	807,283
740	Curricular and Media Materials	0	0	0	0	0	0
760	Minor Equipment	412	31,016	22,883	9,337	1,093	64,741
780	Information Technology Equipment	0	0	0	0		0
	Total Supplies, Materials and Minor Equipment	6,052	720,890	64,728	39,996	40,358	872,024
96X-99	TRANSFERS						
999	Recharge		0				0
	TOTALS	397,683	6,623,715	668,930	315,824	166,649	8,172,801



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

For the Year Ended June 30, 2018

### Transfers To Capital Fund

Category "D" School Buildings	-	
Bus Reserve	-	
Bus Purchases	-	
Other Vehicles	38,902	
Furniture/Fixtures & Equipment	-	
Computer Hardware & Software	-	
Assets Under Construction	-	
Other: Johnson DDC Controls Reserve	32,300	
Electronic Job Evaluation System Reserve	54,000	
Student Information System	51,307	
New School Reserve	1,000,000	
Accessibility/Barrier Free Facility Improvement Reserve	60,000	
Gender Neutral/Accessible Washrooms Reserve	240,000	
Computer Network Infrastructure Reserve	500,000	
School Bus Reserve	700,000	
		2,676,509

### Less: Transfers From Capital Fund

Proceed from disposal of school buses	7,900	
Proceed from disposal of vehicle	548	
		8,448

### Net Transfers To (From) Capital Fund

2,668,061

**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2018	2017
<b>Financial Assets</b>		
Cash and Bank	-	-
Due from		
- Provincial Government	789,171	698,654
- Federal Government	19,359	46,391
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	7,281,207	5,902,610
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>8,089,737</u>	<u>6,647,655</u>
<b>Liabilities</b>		
Overdraft	4,115	-
Accounts Payable	159,844	664,069
Accrued Liabilities	-	-
Accrued Interest Payable	789,171	698,654
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	311,647	2,305,593
Deferred Revenue	-	-
Borrowings from the Provincial Government	37,554,152	33,945,757
Other Borrowings	-	-
	<u>38,818,929</u>	<u>37,614,073</u>
<b>Net Debt</b>	<u>(30,729,192)</u>	<u>(30,966,418)</u>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	<u>49,198,203</u>	<u>47,878,139</u>
<b>Accumulated Surplus / Equity *</b>	<u>18,469,011</u>	<u>16,911,721</u>
* Comprised of:		
Reserve Accounts	7,281,206	5,680,562
Equity in Tangible Capital Assets	<u>11,187,805</u>	<u>11,231,159</u>
	<u>18,469,011</u>	<u>16,911,721</u>



# CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2018	2017
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,792,805	1,682,843
- Interest	1,457,259	1,328,627
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	8,448	8,658
Gain on receipt of Modular classroom	-	-
PSFB Project / Furniture Claims	11,436	
Non-PSFB Funded Capital Items	117,603	
	129,039	13,926
	3,387,551	3,034,054
<b>Expenses</b>		
Amortization	3,039,701	2,794,537
Interest on Borrowings from the Provincial Government	1,457,259	1,328,625
Other Interest	-	-
Other Capital Items	1,362	18,036
	4,498,322	4,141,198
Current Year Surplus / (Deficit)	(1,110,771)	(1,107,144)
Net Transfers from (to) Operating Fund	2,668,061	2,584,651
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	1,557,290	1,477,507
Opening Accumulated Surplus / Equity	16,911,721	15,434,214
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	16,911,721	15,434,214
<b>Closing Accumulated Surplus / Equity</b>	18,469,011	16,911,721

# **SCHEDULE OF TANGIBLE CAPITAL ASSETS**

at June 30, 2018

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2018 TOTALS	2017 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	81,218,551	3,346,265	4,627,282	421,409	4,178,783	1,759,495	1,079,084	298,062	3,920,878	100,849,809	93,714,647
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	81,218,551	3,346,265	4,627,282	421,409	4,178,783	1,759,495	1,079,084	298,062	3,920,878	100,849,809	93,714,647
Add:											
Additions during the year	6,718,980	-	568,875	38,902	-	561,442	-	-	(3,528,434)	4,359,765	7,156,878
Less:											
Disposals and write downs	-	-	390,977	21,624	-	-	-	-	-	412,601	21,716
Closing Cost	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
<b>Accumulated Amortization</b>											
Opening, as previously reported	44,308,155	1,579,435	3,124,485	247,681	2,808,137	761,481	-	142,296	-	52,971,670	50,198,849
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	44,308,155	1,579,435	3,124,485	247,681	2,808,137	761,481	-	142,296	-	52,971,670	50,198,849
Add:											
Current period Amortization	1,968,471	81,262	292,597	67,900	379,098	220,568	-	29,805	-	3,039,701	2,794,537
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	390,977	21,624	-	-	-	-	-	412,601	21,716
Closing Accumulated Amortization	46,276,626	1,660,697	3,026,105	293,957	3,187,235	982,049	-	172,101	-	55,598,770	52,971,670
<b>Net Tangible Capital Asset</b>	41,660,905	1,685,568	1,779,075	144,730	991,548	1,338,888	1,079,084	125,961	392,444	49,198,203	47,878,139
<b>Proceeds from Disposal of Capital Assets</b>	-	-	7,900	548	-	-	-	-	-	8,448	8,658

\* Includes network infrastructure.

**SCHEDULE OF CAPITAL RESERVE ACCOUNTS**  
For the Year Ended June 30, 2018

Fund Name >	Buses	School Buildings	Admin Buildings	ERP System	Bus Garage Addition	Sub-Totals
Opening Balance, July 1, 2017	2,205,123	411,557	175,526	653,916	-	3,446,122
Additions: (Provide a description of each transaction)						
Transfer to School Bus Reserve	700,000					700,000
						-
						-
						-
						-
						-
						-
						-
						-
Total Additions	700,000	-	-	-	-	700,000
Withdrawals: (Provide a description of each transaction)						
Purchase Four (4) School Buses	569,204					569,204
ERP System implementation				360,623		360,623
						-
						-
						-
						-
						-
						-
Total Withdrawals	569,204	-	-	360,623	-	929,827
Closing Balance, June 30, 2018	2,335,919	411,557	175,526	293,293	-	3,216,295

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



**SCHEDULE OF CAPITAL RESERVE ACCOUNTS**  
For the Year Ended June 30, 2018

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, 2017	-	27,358	100,000	2,000,000	-	5,573,480
Additions: (Provide a description of each transaction)						
Transfer to New School Reserve				1,000,000		1,700,000
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	1,000,000	-	1,700,000
Withdrawals: (Provide a description of each transaction)						
						569,204
						360,623
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	-	929,827
Closing Balance, June 30, 2018	-	27,358	100,000	3,000,000	-	6,343,653

## SCHEDULE OF CAPITAL RESERVE ACCOUNTS

For the Year Ended June 30, 2018

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, 2017	45,162	1,297	9,623	-	51,000	5,680,562
Additions: (Provide a description of each transaction)						
Transfer to DDC Controls			32,300			1,732,300
Transfer from Electrician Vehicle Reserve			1,297			1,297
						-
						-
						-
						-
						-
						-
Total Additions	-	-	33,597	-	-	1,733,597
Withdrawals: (Provide a description of each transaction)						
Purchase School Bus Video Surveillance Hardware	8,430					577,634
Green Acres Gym construction cost		1,297			47,399	408,022
Transfer to DDC Controls						1,297
						-
						-
						-
						-
Total Withdrawals	8,430	1,297	-	-	47,399	986,953
Closing Balance, June 30, 2018	36,732	-	43,220	-	3,601	6,427,206

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, 2018

Fund Name >	Electronic Job Evaluation System	Access/Barrier Free Facility Improvements	Gender Neutral/Access Washrooms	Computer Network Infrastructure		Totals (includes totals from previous pages)
Opening Balance, July 1, 2017	-	-	-	-	-	5,680,562
Additions: (Provide a description of each transaction)						
Transfer to Electronic Job Evaluation Reserve	54,000					1,786,300
Transfer to Access/Barrier Free Facility Improv Reserve		60,000				61,297
Transfer to Gender Neutral/Access Washrooms Reserve			240,000			240,000
Transfer to Computer Network Infrastructure Reserve				500,000		500,000
						-
						-
						-
						-
Total Additions	54,000	60,000	240,000	500,000	-	2,587,597
Withdrawals: (Provide a description of each transaction)						
						577,634
						408,022
						1,297
						-
						-
						-
						-
Total Withdrawals	-	-	-	-	-	986,953
Closing Balance, June 30, 2018	54,000	60,000	240,000	500,000	-	7,281,206

## SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2018	2017
<b>Financial Assets</b>		
Cash and Bank	2,434,120	2,464,097
GST Receivable	40	17
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>2,434,160</u>	<u>2,464,114</u>
<b>Liabilities</b>		
School Generated Funds Liability	194,315	282,557
Accounts Payable	90	1,200
Accrued Liabilities	-	-
Due to Other Funds	1,335	-
Deferred Revenue	-	-
	<u>195,740</u>	<u>283,757</u>
<b>Accumulated Surplus *</b>	<u>2,238,420</u>	<u>2,180,357</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	896,372	930,096
Other Funds Accumulated Surplus	<u>1,342,048</u>	<u>1,250,261</u>
<b>Accumulated Surplus *</b>	<u>2,238,420</u>	<u>2,180,357</u>



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

For the Year Ended June 30

	2018	2017
<b>Revenue</b>		
School Generated Funds	2,607,030	2,279,841
Other Funds <u>Contributions</u>	238,635	298,803
<u>Interest</u>	19,427	11,046
	2,865,092	2,589,690
<b>Expenses</b>		
School Generated Funds	2,640,755	2,259,638
Other Funds <u>Withdrawals</u>	166,274	132,941
	-	-
	2,807,029	2,392,579
Current Year Surplus (Deficit)	58,063	197,111
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	58,063	197,111
Opening Accumulated Surplus	2,180,357	1,983,246
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	2,180,357	1,983,246
<b>Closing Accumulated Surplus</b>	<u>2,238,420</u>	<u>2,180,357</u>



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

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2017
REGULAR INSTRUCTION		
English Language - Single Track		6,265.6
Francais - Single Track		-
French Immersion - Single Track		339.0
Dual Track		
- English Language	943.5	
- Francais	-	
- French Immersion	440.0	
- Other Bilingual	-	1,383.5
Senior Years Technology Education		444.4
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>8,432.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,427
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	888,199
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	845,828
LOADED KILOMETERS (For the period ended June 30)	523,909

# FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2017/18 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	34.00	1.25			6.00	1.50	2.00	3.00	47.75
330	Instructional - Teaching	494.70	114.80		0.50		16.00			626.00
350	Instructional - Other	50.41	241.14		3.00		4.95			299.50
360	Technical, Specialized And Service	9.34				4.15	2.19	38.96	80.71	135.35
370	Secretarial, Clerical And Other	30.50	1.46			16.89	0.50	0.50	0.50	50.35
380	Clinician		26.25		0.25					26.50
390	Information Technology	8.00								8.00
TOTALS (excluding Trustees)		626.95	384.90	0.00	3.75	27.04	25.14	41.46	84.21	1,193.45
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	3,105,980
Less: Liability Insurance	53,345
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>3,052,635 (A)</u>

#### Expense Base

Total Operating Expenses	99,067,236
Plus: Transfers to Capital	2,676,509
Less: Adult Learning Centres, Function 300	0
	<u>101,743,745 (B)</u>

#### Percentage (A) / (B)

3.00%

#### Maximum Allowable Percentage

3.50%

#### Calculation of Maximum Allowable Percentage:

If F.T.E. Enrolment is 5,000 or over = 3.50%

If F.T.E. Enrolment is 1,000 or less = 4.25%

If F.T.E. Enrolment is between 1,000 and 5,000, calculated as:

3.5% + (5,000 – division enrolment X 0.0001875%) to a maximum of 4.25%

5.0% 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>

-

##### Self-Administered Pension Plans

##### Expenses (1)

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

##### Associated Revenue <sup>(2)</sup>

-

(1) Incremental costs of the program.

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



## Appendix 'B'

**MINISTER  
OF EDUCATION AND TRAINING**

Room 168  
Legislative Building  
Winnipeg, Manitoba, Canada  
R3C 0V8

OCT 05 2018

**To:** Chairs of School Boards  
Superintendents of School Divisions  
Principals of Schools (Kindergarten to Grade 12)  
Directors of First Nations and Tribal Councils  
Presidents of Advisory Councils for School Leadership/Parent Councils

Dear Colleagues:

**Subject: 2018-2019 Manitoba's Excellence in Education Awards**

Manitoba Education and Training is pleased to launch Manitoba's Excellence in Education Awards to celebrate outstanding teachers and school administrators who go above and beyond to benefit students. The awards highlight the remarkable contribution of educators whose stimulating educational practices have a profound impact on both student learning and engagement.

School trustees, superintendents, principals, colleagues, students and parents are encouraged to take this opportunity to nominate the exceptional educators in their community who are deserving of such recognition. The award categories are as follows: Teaching Excellence, Outstanding New Teacher, Outstanding Team Collaboration, Outstanding School Leader, and the Premier's Award for Excellence in Education. Each award recipient will be invited to attend a reception at the Legislative Building and will be presented with a certificate and a monetary gift of \$500.

Please share the enclosed brochures with your school community. You may also download and print posters from the website [www.edu.gov.mb.ca/k12/excellence/](http://www.edu.gov.mb.ca/k12/excellence/). Complete information on these awards and the nomination process is also available online. The submission deadline for nominations is November 30, 2018.

Manitoba's educators make exemplary contributions that enhance student learning and achievement every day. My hope is that this initiative, Manitoba's Excellence in Education Awards, inspires each and every one of you to take the time to recognize and praise the great individuals working in your school community, and more specifically, to submit nominations for the 2018-2019 school year.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kelvin Goertzen', with a long horizontal flourish extending to the right.

Kelvin Goertzen  
Minister  
Education and Training

Enclosures

- c. The Honourable Brian Pallister, Premier of Manitoba
- Manitoba School Boards Association
- Manitoba Teachers' Society
- Manitoba Association of School Superintendents
- Manitoba Association of School Business Officials
- Council of School Leaders
- Manitoba Association of Parent Councils
- Manitoba Federation of Independent Schools



# BRANDON SCHOOL DIVISION

## Report of Senior Administration to the Board of Trustees

October 22, 2018

### A. Administrative Information

#### I. CELEBRATIONS

**1. COL. CHRIS HADFIELD – PRESENTATION TO STUDENTS, OCTOBER 12, 2018**

Approximately 360 Brandon School Division students from grades 1-8 had the opportunity to hear decorated astronaut, engineer and pilot Col. Chris Hadfield speak on the topic of where STEM (Science, Technology, Engineering and Mathematics) can lead.

**2. YOUTH REVOLUTION KICK-OFF**

The Youth Revolution Kick-Off event took place at École New Era School on October 12. Approximately 575 Youth Revolution students from grades 5 - 12 participated.

#### II. COMMUNITY CONNECTIONS

The following community connections were made by Dr. Casavant, Superintendent/CEO from October 3, 2018 to October 16, 2018.

- October 3, 2018 - School visit and meeting with School Leader – J. R. Reid School
- October 4, 2018 – School visit and meeting with School Leader – J. R. Reid School
- October 4, 2018 – School visit and meeting with School Leader – Riverview School
- October 4, 2018 – School visit and meeting with School Leader – Valleyview Centennial School
- October 4, 2018 – School visit and meeting with School Leaders – Kirkcaldy Heights School

*“Accepting the Challenge”*

- October 5, 2018 – School visit and meeting with School Leaders – Linden Lanes School
- October 5, 2018 – School visit and meeting with School Leaders – Meadows School
- October 9, 2018 – meeting with Ms. Lois MacDonald, Executive Director, Westman Immigrant Services
- October 10, 2018 – Maryland Park School meeting
- October 10, 2018 – School visit and meeting with School Leaders – Vincent Massey High School
- October 10, 2018 – Parent/Guardian/Division Committee Meeting
- October 11, 2018 – School visit and meeting with School Leaders – Riverheights School
- October 11, 2018 – School visit and meeting with School Leaders – George Fitton School
- October 11, 2018 – School visit and meeting with School Leader – École Harrison
- October 11, 2018 – Gay Straight Alliance meeting
- October 12, 2018 – School visit and meeting with School Leader – St. Augustine School
- October 12, 2018 – School visit and meeting with School Leaders – King George School
- October 12, 2018 – School visit and meeting with School Leaders – École secondaire Neelin High School and Neelin High School Off Campus
- October 12, 2018 – Brandon University Homecoming – Keynote Address by Col. Chris Hadfield
- October 15, 2018 – meeting with Ms. Melissa Verge, Education Reporter, The Brandon Sun
- October 15, 2018 – meeting with Ms. Teresa Flannery, Delta Kappa Gamma Manitoba (Brandon chapter)
- October 16, 2018 - Divisional Leadership Team meeting

### **III. SUSPENSIONS**

<u>SCHOOL</u>	<u>NO./STUDENTS</u>	<u>NO./DAYS</u>	<u>REASON</u>
Elementary School	2 total	1 – 4 day 1 – 5 day	Assaultive Behaviour Drug and Alcohol Policy
High Schools	9 total	5 – 3 day 1 – 3 day 1 – 5 day 2 – 5 day	Drug and Alcohol Policy Unacceptable Behaviour Assaultive Behaviour Unacceptable Behaviour



#### **IV. INFORMATION ITEMS**

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

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

For Information ..... Dr. Casavant

Correspondence has been received from the Honourable Kelvin Goertzen, Minister of Education and Training, proclaiming October 22, 2018 as Manitoba School Library Day in recognition of the important role school libraries play in the academic and cultural lives of students. The theme of this day is “Moving Students from Digital Citizenship to Digital Leadership”.

##### **2. HIGH SCHOOL INDIGENOUS LANGUAGE COURSE REVIEW 2017/2018**

For Information ..... M. Gustafson

For the 2017/2018 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.

<b>Demographic Measures</b>	
<b>Grade Distribution</b>	
Grade 9	79%
Grade 10	13%
Grade 11	2%
Grade 12	6%
<b>Language Course Selection</b>	
Cree	67%
Anishinaabemowin/Ojibwe	21%
Michif	12%
<b>Credit Completion</b>	
Student Enrolled in the 3 courses	52
Credits Received	37
<b>3 Year Enrollment Measure</b>	
2016/2017 School Year	153
2017/2018	53
2018/2019 (Semester 2 – projected)	65



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

For Information ..... Dr. Casavant

Please be advised that the Vincent Massey High School Off-Site Activity involving a trip to Minneapolis, Minnesota for thirty-six (36) female students involved in basketball, scheduled for November 23-25, 2018, has been cancelled due to insufficient interest. This trip had been approved by Board Motion 42/2018 at the May 28, 2018 meeting of the Board of Trustees.

### **PRESENTATIONS**

#### **1. READING RECOVERY SPECIALIST**

For Information ..... V. Mitri

Ms. Vanda Mitri, Reading Recovery Specialist, will provide an update on her current work with Brandon School Division.

#### **2. CONTINUOUS IMPROVEMENT AT ST. AUGUSTINE SCHOOL**

For Information ..... C. Czarnecki, T. Hayter

Mr. Chris Czarnecki, Principal, and Ms. Trina Hayter, Continuous Improvement Coach, will present on Continuous Improvement initiatives in progress at St. Augustine School.

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

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

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

For Information ..... K. Buchanan

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.

#### **2. AUDITOR'S REPORT AND FINANCIAL STATEMENTS**

For Action ..... D. Labossiere

Included in 3.03 a) Communications for Action are the letter and Supplementary Report received from the Auditors for the financial operations of the Division for the year ended June 30, 2018. A copy of the financial statements is included in your electronic agenda package. A representative of BDO Canada LLP will be present at the meeting to speak to their report.

**RECOMMENDATION:**

*That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2018 be and are hereby accepted, and that the Chairperson be authorized to affix their signature and the seal of the Division thereto.*

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

**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

# Finance and Facilities Committee Minutes

Wednesday, October 17, 2018 – 1:00 p.m.

Boardroom, Administration Office

Present: M. Sefton (Chair), G. Kruck, K. Sumner  
D. Labossiere, E. Jamora, C. Cramer

Guest: T. Birkhan, B. Ewasiuk

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### **1. CALL TO ORDER**

The Finance and Facilities Committee Meeting was called to order at 1:04 p.m. by Committee Chair Trustee Sefton.

### **2. APPROVAL OF AGENDA**

The agenda was approved as circulated.

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

The Minutes of the September 25, 2018 meeting were received as information.

### **4. COMMITTEE GOVERNANCE GOAL ITEMS**

#### **A. Presentation of 2017-2018 Financial Audit – BDO Canada LLP**

Trustee Sefton 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.

The Committee also discussed the implementation of the ERP system in 2017-2018, and the auditor complimented the Division staff for meeting the project timelines.

Mr. Birkhan exited the meeting at 1:32 p.m.

The Secretary-Treasurer, Mr. Denis Labossiere, indicated to the Committee that the implementation timelines were met as a result of management support, interdepartmental cooperation and most importantly the dedicated staff that put in many extra hours of work during the implementation.

The Secretary-Treasurer spoke to the memo he provided to the Committee, along with the Summary of Variances of Revenue and Expenditure, and answered Trustee questions. The Committee accepted the reports as presented.

The Secretary-Treasurer provided an update on the request to the Public Schools' Finance Branch (PSFB) to establish four (4) capital reserves. Trustees asked questions for clarification. The Division is awaiting approval for two (2) of the four (4) reserves. Should PSFB not approve these reserves, the Division will have to revise the financial statements in the areas of Capital Reserves and Accumulated Surplus.

### **Recommendation**

That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2018 be and are hereby accepted, and that the Chairperson be authorized to affix their signature and the seal of the Division thereto.

## **B. 2019-2020 Budget Preparations**

### Consumer Price Index (CPI)

The Secretary-Treasurer reviewed the Manitoba CPI rate for the months of September 2017 to August 2018 (2.4%). The current Manitoba CPI for 2018 (January to August) is 2.5%.

### Factors That Will Affect the 2019-2020 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 2019-2020 budget.

Further discussions were held regarding Special Needs Funding – Level 2 and 3, transportation needs, Provincial legislation/policies, early learning needs, Neelin Off-Campus, and Maryland Park School.

### 2019-2020 Budget Preparation

Mr. Labossiere reviewed the 2019-2020 Budget Preparation memo provided to the Committee. Trustees asked questions for clarification.

The Committee agreed to the following recommendations for the 2019-2020 Preliminary Budget Preparation:

### **Recommendation**

That the following guidelines be initiated for the 2019-2020 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) A 2.4% inflationary increase be provided for controllable services and supplies;
- c) A 2.4% inflationary increase on the school instructional supply budget;
- d) A 2.4% inflationary increase be provided for the Capital and Maintenance Budget;
- e) The 2019-2020 Budget provide for expected enrollment growth.

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

### **A. Playground Replacement Schedule**

The Secretary-Treasurer reviewed the Playground Replacement Summary. The Committee agreed to insert the Maryland Park School playground on the schedule for 2020 without disrupting the playground replacement schedule for other schools. In 2020, both Alexander School and Maryland Park School are slated for new playgrounds.

### **B. Boardroom Camera System Replacement**

Mr. Brent Ewasiuk, Director of Management and Information Systems Technology, entered the meeting at 2:27 p.m. and reviewed his memo to the Committee regarding a Request for Proposal for Boardroom camera equipment. The current equipment was installed in September 2012. Three (3) months ago, the video switching unit started experiencing issues, and would restart several times during every Board meeting. The noise of the restarts have been distracting for those present, and frustrating for those watching the stream from home. Unfortunately, the external contractor has been unable to fix the issues.

Mr. Ewasiuk noted that the life expectancy of the existing equipment is between 5 and 7 years. Additionally, the current model of cameras and switching unit will no longer be supported in the next year, which means replacing the existing switching unit with a new version of the same model would leave the Division with unsupported components of the system within a year.

Mr. Ewasiuk indicated that by upgrading the equipment, the Division can expect 6 or 7 years of service. This equipment will allow the streaming of 6:9, 1080p crystal clear video. Cost of the new equipment is \$45,152 (plus taxes). Mr. Ewasiuk noted that the existing projector will be redeployed to use in one of the Division schools.

Trustees asked questions for clarification regarding whether the Division will still own and archive the recordings, the size of the new screen, and the warranty on the equipment.

The Committee supported the proposal as presented.

Mr. Ewasiuk exited the meeting at 2:45 p.m.

### **C. New West Partnership Trade Agreement**

Mr. Labossiere reviewed the memorandum from the Manitoba government regarding the new obligation for Manitoba under the New West Partnership Trade Agreement (NWPTA). Under the NWPTA, Manitoba is required to have all its tender notices posted to a single location. This will ensure fair and open access to government procurement opportunities. It includes all government departments, crowns, agencies, boards and the MASH sector (municipal governments, academic institutions, schools and the health sector).

To meet the Manitoba government's obligations under the agreement, the government requires MASH sector entities to post all their tender notices on MERX, a Canadian Public Tender website, by November 30, 2018. The Division will comply with the new obligation of posting tenders on MERX, but will also continue the practice of posting tender notices on the Brandon School Division website.

### **D. Seatbelts on School Buses**

Ms. Caroline Cramer, Director of Facilities and Transportation, spoke to this item and noted that Transport Canada will be reviewing this matter again. Ms. Cramer indicated that if there is a mandate to have seatbelts installed on school buses, there would be significant costs involved, possibly up to \$10,000 per bus. She noted that injuries or fatalities typically occur when a person is ejected from the bus, and added that Manitoba Divisions have always taken the precaution of ordering laminated glass on the school buses so that students cannot be ejected.



The Committee discussed the possibility of installing seatbelts on new buses, retrofitting old buses with seatbelts, and whether seatbelts could be added to the Central Tender Process for bus purchases.

The Committee agreed that at this time, no action is required and the Division will await Transport Canada's decision on the matter along with the direction from the Manitoba Pupil Transport Unit.

**E. Sub Committee Reports**

- Workplace Safety & Health – October 9, 2018

The Minutes were reviewed by the Committee. Trustees asked questions for clarification.

**F. Confirm Payments of Account (September)**

The payments of account for the month of September was provided for information.

The report was accepted as circulated.

**6. OPERATIONS INFORMATION**

- The Director of Facilities and Transportation provided an update on the following project:
  - Earl Oxford School – Modular Classroom
- The Secretary-Treasurer reviewed information regarding Maryland Park School and answered Trustee questions. The Committee supported the information as presented.

Trustee Sumner thanked Mr. Labossiere and Ms. Eunice Jamora, Assistant Secretary-Treasurer, for their work, and noted it has been a pleasure working with them.

Trustee Sefton indicated that the Committee appreciates the hard work of the Finance department and staff that makes the Division function.

**7. NEXT REGULAR MEETING: TBD.**

The meeting adjourned at 3:23 p.m.

Respectfully submitted,

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M. Sefton (Chair)

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G. Kruck

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K. Sumner

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P. Bartlette (Alternate)

**Committee Minute Form**

Room 328, 340-9<sup>th</sup> Street  
 Brandon MB R7B 2K8  
 Phone (204) 726-6361  
 FAX (204) 726-6749  
 Email: [cominutes@gov.mb.ca](mailto:cominutes@gov.mb.ca)



Workplace Safety &amp; Health Division

<b>BRANDON SCHOOL DIVISION</b> 1031 – 6 <sup>th</sup> Street Brandon, MB R7A 4K5 <b>Phone:</b> (204) 729-3100 <b>Fax:</b> (204) 727-2217 <b>Central Committee</b>  <b>Meeting date:</b> October 9, 2018  <b>Date of next meeting:</b> May 8, 2018  <b>Number of employees at Workplaces:</b> 700+  <b>Recording Secretary:</b> <u>Melanie Smoke-Budach</u>	<b>Employer Members</b> Mark Sefton Glen Kruck Craig Laluk Caroline Cramer  Becky Switzer	<b>Occupation</b> Trustee Trustee School Administrator Director Facilities / Transportation Director Human Resources	<b>Present</b> x  x x	<b>Absent</b>  x   x
	<b>Worker Members</b> Cale Dunbar Erik Been Jamie Rose Heather Kryshewsky Danae Heaman	BTA President - Acting Teacher Utility/CUPE President School Admin Assistant Educational Assistant	x x x  x	   x  
	<b>Guests</b> Doug Armstrong, WPS&H Officer	Ex-officio	x	

Date of Origin	Concern or Problem	Recommendation or Action To Be Taken	Action By (who & when)
	<b>Agenda Approval:</b> C. Cramer, called the meeting to order at 1:00 p.m.	➤ The agenda for October 9, 2018 was accepted and filed without additions/deletions.	
	<b>A. Minutes: May 8, 2018</b>	➤ C. Cramer referred to the minutes and asked for any errors or omissions. The meeting minutes of May 8, 2018 were adopted as circulated. ➤ Accepted and Filed.	
2017/05/09	<b>B. Outstanding Issues:</b> 1. Right to Know – Members working with violent students – Update, B. Switzer	➤ Deferred to January 8, 2019. ➤ C. Cramer informed the Committee she had met with the Assistant Superintendent, E. McFadzen to discuss the document. Currently, the document is being reviewed by School Principals and feedback is being collected. The deadline for feedback was October 5, 2018. Thereafter the feedback will be compiled and the final document will be brought to the Committee.	Behaviour Intervention for Educational Assistants (DRAFT) – update – B. Switzer

**Co-Chairpersons' Signatures** Please indicate by (X) in the brackets below who chaired this meeting.

BOTH management and worker co-chairs must sign each page of the minutes when they agree that the minutes are complete and accurate.

If one, or both co-chairs do not agree with the minute record, please attach concerns on a separate page.

In my opinion, the above is an accurate record of this meeting.

( x ) Print name of Employer Co-Chair C. Cramer ( x ) Print Name of Worker Co-Chair J. Rose

Signature \_\_\_\_\_ Signature \_\_\_\_\_

**Committee Minute Form**

Room 328, 340-9<sup>th</sup> Street  
 Brandon MB R7B 2K8  
 Phone (204) 726-6361  
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Workplace Safety &amp; Health Division

Date of Origin	Concern or Problem	Recommendation or Action To Be Taken	Action By (who & when)
2017/05/09	2. Procedures for HSL and BSSAP Working Alone Guidelines – Transportation of student(s) in Personal Vehicles, Update C. Cramer	<ul style="list-style-type: none"> <li>➤ C. Cramer referred to the final draft of the Safe Work Procedure – BSD Employee Transportation of Student(s) in Personal Vehicles. She stated the Safe Work Procedure had been reviewed by Senior Administration and was presented to School Leaders. The Committee was asked to review the document and forward any edits to the recording secretary by Friday, October 12, 2018. After this final review, the formal deployment will be deployed the week of October 15, 2018.</li> <li>➤ The Committee engaged in a discussion surrounding the Safe Work Procedure: its application, worker safety, student responsibility and the Refusal to Work. C. Cramer reiterated, the Safe Work Procedure was developed as a guideline only.</li> <li>➤ J. Rose reminded the Committee the "Working Along Guidelines" were also to be reviewed. C. Cramer advised she will work with D. Armstrong and asked to have the item deferred to the next meeting.</li> </ul>	Working Alone Guidelines– update – C. Cramer & D. Armstrong
	<b>C. <u>Review of Selected Site Inspection Reports:</u></b>	<ul style="list-style-type: none"> <li>➤ <b>K-8 Schools:</b> George Fitton (Apr 18/18), King George (/18), O'Kelly (/18), Valleyview (May 17/18) and New Era (Apr 10/18).</li> <li>➤ <b>High Schools:</b> Maintenance/Administration (/18).</li> <li>➤ D. Armstrong reviewed three site inspection reports with the Committee.</li> <li>➤ <b>Previous, K-8 Schools:</b> Earl Oxford (Mar 19/18), JR Reid (Mar 6/18), Meadows (Mar 20/18), St. Augustine (Apr 9/18) and Waverly Park (Dec 11/17).</li> <li>➤ <b>Previous, High Schools:</b> Neelin OC (Jan 16/18).</li> <li>➤ D. Armstrong advised all previous inspection reports once completed and signed are posted in the portal. The return of completed &amp; signed inspection reports continues to be an issue.</li> </ul>	
	<b>D. <u>Correspondence:</u></b>	<ul style="list-style-type: none"> <li>➤ D. Armstrong reviewed the document, <i>Fire Safety in Educational Facilities – Guide for Educators</i> with the Committee. He advised the document has been forwarded to the school principals and the unions. A discussion occurred around the topics: space heaters, fridges and coffee makers. Conclusion: all items should be checked regularly for compliance and safety.</li> <li>➤ C. Cramer advised fire safety concerns are specific to how the appliance is plugged in. When inspections take place any appliance that is not plugged directly into an outlet (such as use of a power bar) should be addressed immediately.</li> </ul>	
	<b>E. <u>New Business:</u></b> 1. Incident Report, June 1, 2018 to September 28, 2018 – D. Armstrong	<ul style="list-style-type: none"> <li>➤ D. Armstrong reviewed the Incident Reports with the Committee.</li> <li>➤ The degree of the categories used in reporting incidents was clarified and discussed.</li> </ul>	
	2. Violent Incident Report, September 2018 – D. Armstrong	<ul style="list-style-type: none"> <li>➤ D. Armstrong verbally presented data to the Committee.</li> <li>➤ The Committee discussed the definition of a violent incident, personal interpretations of the definition, the availability of forms when reporting and the importance of reporting all incidents. The reporting process is important to identifying trends and/or areas that need attention.</li> <li>➤ C. Laluk made a recommendation to Senior Administration: reiterate the importance of all staff reporting violent incidents. This information could be included in the Annual Student Threat Assessment.</li> </ul>	Violent Incident Reporting - Monthly Reports with categorization – Update, D. Armstrong.  Recommendation to Senior Administration – C. Laluk to address as item for the Divisional Leadership Team.

**Co-Chairpersons' Signatures** Please indicate by (X) in the brackets below who chaired this meeting.

BOTH management and worker co-chairs must sign each page of the minutes when they agree that the minutes are complete and accurate.

If one, or both co-chairs do not agree with the minute record, please attach concerns on a separate page.

**In my opinion, the above is an accurate record of this meeting.**

( x ) Print name of Employer Co-Chair C. Cramer ( x ) Print Name of Worker Co-Chair J. Rose

Signature \_\_\_\_\_ Signature \_\_\_\_\_

**Committee Minute Form**

Room 328, 340-9<sup>th</sup> Street  
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Date of Origin	Concern or Problem	Recommendation or Action To Be Taken	Action By (who & when)
	3. WPS&H Representatives 2018-2019 – D. Armstrong	➤ D. Armstrong reviewed the representatives at all locations with the Committee. He advised there are currently 3 locations that are not complete in their required representation: Neelin Off Campus, the BSD Administration Office and the BSD Maintenance Office.	
	4. Inspection Dates 2018-2019 – D. Armstrong	➤ Deferred to January 8, 2019.	Inspection Dates – Update, D. Armstrong
	5. Hearing Assessment 2018-2019 – D. Armstrong	➤ D. Armstrong informed the Committee of the annual hearing assessment planned for October 15-18, 2018. The assessment will take place in 3 locations and will include approximately 200 staff members. ➤ A discussion surrounding identified staff members (requiring a hearing test) and those staff members not identified took place. C. Cramer advised individuals requesting a hearing test will be reviewed on a case by case basis. An email can be forwarded to her attention for review.	
	6. Training – D. Armstrong	➤ D. Armstrong reviewed the training available to BSD Staff: MSBA "Rehab the Lab Workshop" (Nov 8/18), SAFE Work Manitoba workshops and MSBA/MTS workshops. The Committee discussed the MSBA/MTS training that took place on October 4, 2018, specifically the portion on "lockdown". The Committee was concerned that the material presented was contradictory to the BSD's current lockdown procedures. ➤ The Committee agreed BSD's current protocols were thoughtfully and carefully established, however, due diligence is required to listen to the new material. Senior Administration will attend the upcoming training on October 24, 2018 and will report back to the Committee.	MSBA/MTS training – Update, C. Cramer
	7. Variance for WPS&H Committees in the Brandon School Division (WPS&H Act 40(6))	➤ C. Cramer advised the Committee the current WPS&H variance will expire in December 2018. She also shared the Provincial body has conducted tours and random inspections. The focus appeared to be on the high schools, however some K-8 schools were also included. ➤ J. Rose advised he will meet with the Secretary-Treasurer to discuss CUPE/BTA's concerns with the variance. ➤ Currently, all High School WPS&H minutes have been posted to the BSD Portal for review. J. Rose requested all High School WPS&H minutes be attached to the WPS&H agenda for the Central Committee's knowledge.	High School WPS&H minutes to posted on the WPS&H Central Committee Agenda
	8. Ready and easily available WPSH Report Forms – B. Switzer	➤ Deferred to January 8, 2019.	Occupational Health & Safety, demo – Update, B. Switzer

**Other Business:** Confirmation of Next Meeting: January 8, 2019

The meeting was adjourned at 2:36 p.m.

**Co-Chairpersons' Signatures** Please indicate by (X) in the brackets below who chaired this meeting.

BOTH management and worker co-chairs must sign each page of the minutes when they agree that the minutes are complete and accurate.

If one, or both co-chairs do not agree with the minute record, please attach concerns on a separate page.

**In my opinion, the above is an accurate record of this meeting.**

( x ) Print name of Employer Co-Chair C. Cramer

( x ) Print Name of Worker Co-Chair J. Rose

Signature \_\_\_\_\_

Signature \_\_\_\_\_

M A N I T O B A

Appendix 'C'

# School Boards

A S S O C I A T I O N

## Call for Nominations and Resolutions 2019





## Manitoba School Boards Association 2019-2020 Provincial Executive First Call for Nominations

Member school boards and trustees are now invited to nominate candidates for the 2019-2020 Manitoba School Boards Association Provincial Executive. The following positions will be elected for two-year terms in 2019:

- President
- Vice-President (Boards with fewer than 6,000 students)<sup>1</sup>
- Directors for Regions 2, 4, and 5 (one position)

<sup>1</sup> all boards save and except the following: Brandon, Hanover, Louis Riel, Pembina Trails, River East Transcona, Seven Oaks, St. James-Assiniboia, and Winnipeg

Nominations may be made in any of three ways:

1. A trustee may be nominated for office by his or her school board by way of motion duly passed by that school board, and submitted in writing to the association's Nominating Committee.
2. A trustee may be nominated for office by submitting in writing an expression of intent, accompanied by the supporting signatures of five (5) trustees from member school boards.
3. A trustee may be nominated for office from the floor of a regional meeting or the annual convention by a single trustee from a member school board, with the consent of the nominee.

As outlined in Association by-laws, the responsibility of the Nominating Committee is to ensure that:

1. there is at least one candidate for each Executive position;
2. none of the committee's nominees is a member of the Nominating Committee; and
3. nominations received respect the term limits established in Association by-laws (two consecutive two-year terms).

This written notice is the **first call** for nominations. A **second call** will be made during the November regional meetings, and the **third and final call** at the morning call to order at the Annual convention.

Sincerely,

Nominating Committee  
c/o Manitoba School Boards Association  
191 Provencher Blvd.  
Winnipeg, MB R2H 0G4  
Phone: 204-233-1595 or 1-800-262-8836  
Fax: 204-231-1356  
Email: [akehler@mbschoolboards.ca](mailto:akehler@mbschoolboards.ca)

## Manitoba School Boards Association Call for 2019 Convention Resolutions

The Resolutions and Policy Committee is now inviting member boards to submit resolutions for consideration at the Association's 2019 Annual Convention. The deadline for receipt of resolutions and supporting rationale at the Manitoba School Boards Association office is **Tuesday, November 13, 2018**. Resolutions received on or before that deadline will be deemed **regular resolutions**.

### ***Content and form of resolutions***

As described in By-law 5 (11) (c), resolutions must take the form of a by-law amendment, a policy amendments, or a request for action.

- **By-law amendment or new by-law:** Both regular and emergent (see below) resolutions in this category require a minimum of one-month notice to members. Existing by-laws can be found at [http://www.mbschoolboards.ca/documents/exManualFOR\\_WEB.pdf](http://www.mbschoolboards.ca/documents/exManualFOR_WEB.pdf).
- **Policy addition or amendment:** Resolutions in this category seek to amend the association's existing policy statements, or create a policy statement in an area not previously addressed. Existing association policies can be found at [http://www.mbschoolboards.ca/documents/Policy\\_RequestsForAction.pdf](http://www.mbschoolboards.ca/documents/Policy_RequestsForAction.pdf).
- **Request for Action:** Resolutions in this category are action items that direct the association to do something, either directly or through its lobbying efforts. Requests for action should align with existing association policy. Requests for action are time-limited to three years or the completion of the requested action.

### **General information**

- Resolution must be presented at the appropriate regional meeting and be passed by the majority of trustees in attendance at that meeting in order to go forward for consideration at a general meeting.
- Each region may adopt a maximum of five resolutions for forwarding as regular resolutions. Resolutions presented but not adopted at the regional meeting may be forwarded, upon a majority vote in the affirmative at the regional meeting, to the provincial executive as a request for action.
- **Emergent resolutions** are those resolutions that are received in the period between the deadline for receipt of resolutions and the conclusion of the last executive meeting prior to the membership meeting at which resolutions will be considered, and which relate to an issue which was not evident prior to that deadline. The provincial executive will assess each such resolution to determine whether it is truly emergent in nature, and if so, will direct that the resolution in question be included among those being considered at the general meeting. If the resolution is determined not to be emergent, it may still be considered at the AGM, at the request of the sponsoring board, if such consideration is supported by two-thirds of voting trustees.

Sincerely,

Resolutions and Policy Committee  
c/o Manitoba School Boards Association  
191 Provencher Blvd.  
Winnipeg, MB R2H 0G4  
Phone: 204-233-1595 or 1-800-262-8836  
Fax: 204-231-1356  
Email: [akehler@mbschoolboards.ca](mailto:akehler@mbschoolboards.ca)

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

**October 3, 2018**

**TO:** The Chairperson and Secretary-Treasurer, All Divisions and Districts

**FROM:** Josh Watt, Executive Director

**RE:** **Three quick question poll / survey**

---

1. In June, MSBA and MTS encouraged all divisions to implement formal treaty and territorial lands acknowledgements into the opening exercises of all schools in Manitoba. Has your division proceeded to do so for the start of the 2018/19 school year?
2. MSBA has been made aware that some school divisions have received correspondence from the Public Schools Finance Board requesting that self-funded capital projects not proceed pending finalization of the forthcoming provincial education review.
  - A. Does your division have any self-funded capital projects in development that require PSFB approval
  - B. Have you received a letter similar to that described from PSFB?
3. What is the oldest and average age (in terms of “years old”) of division-owned infrastructure in your school division? In other words, how old is your oldest building and, taking stock of all buildings what would be their average age?

Thank you in advance for your assistance in responding to these questions. Please email Andrea Kehler, MSBA Executive Assistant, with responses to these questions at [akehler@mbschoolboards.ca](mailto:akehler@mbschoolboards.ca) by October 31, 2018.

LE LEADERSHIP, LA PROMOTION ET LE SERVICE AU NOM DES COMMISSIONS SCOLAIRES PUBLIQUES DU MANITOBA

**le 3 octobre 2018**

**RÉCIPIENDAIRES :** Toutes Président(e)s et Secrétaires-Trésoriers

**DE :** Josh Watt, Directeur-Général de l'ACSM

**SUJET :** Sondage rapide des divisions et districts scolaires

---

1. En juin, l'ACSM et la MTS ont encouragé toutes les divisions à mettre en œuvre les reconnaissances formelles des terres visées par un traité et territoriales dans les exercices d'ouverture de toutes les écoles du Manitoba. Votre division a-t-elle implanté ces exercices pour le début de l'année scolaire 2018-2019?

2. L'ACSM a été informée que certaines divisions scolaires avaient reçu une correspondance de la Commission des finances des écoles publiques (PSFB en anglais) demandant de ne pas poursuivre les projets d'immobilisations autofinancés en attendant la finalisation de l'examen de l'éducation par la province.

A. Votre division a-t-elle des projets d'immobilisations autofinancés en cours de développement qui nécessitent l'approbation de la PSFB?

B. Avez-vous reçu une lettre similaire à celle décrite par PSFB?

3. Quel est l'âge le plus ancien et moyen (en termes des «années» de vieillesse) des infrastructures qui appartiennent à votre division scolaire? En d'autres termes, quel âge a votre bâtiment le plus ancien et, en faisant le bilan de tous les bâtiments, quel serait leur âge moyen?

Nous vous remercions en avance de votre aide en répondant à ces questions. SVP, veuillez envoyer un courriel à Andrea Kehler, adjointe de direction, ACSM, avec les réponses à ces questions à [akehler@mbschoolboards.ca](mailto:akehler@mbschoolboards.ca) par le 31 octobre au plus tard.

**October 12, 2018**

**TO:** All Trustees, All Superintendents, All Secretary-Treasurers

**FROM:** Josh Watt, Executive Director

**RE:** **"Talking to Kids About Cannabis" Fact Sheet**

---

On October 17, 2018, cannabis (also known as "marijuana" or "pot") will become available for sale, legally and for recreational purposes, across Canada. At that time, cannabis will become more available and more visible than ever before.

After October 17, kids may see more people using cannabis and the shops where cannabis is sold. This may result in them asking questions about the use and sale of cannabis.

Given the risks and harms of using or possessing cannabis, and the fact that one in ten young Canadians have used cannabis, we encourage all teachers, parents and guardians to take time to talk about cannabis with your kids. By working together, we can make sure that our kids know enough about cannabis to make safe choices when they are at home, at school or anyplace else!

To access the fact sheet, please visit:

<http://www.mbschoolboards.ca/>

Our main page has readily downloadable access to the forms.

The forms will also be available for download at any time (see list of downloadable resources) at:

<http://www.mbschoolboards.ca/studentSafety.php>

**Thank you in advance for your attention to these critical resources. Please share with your networks.**



LE LEADERSHIP, LA PROMOTION ET LE SERVICE AU NOM DES COMMISSIONS SCOLAIRES PUBLIQUES DU MANITOBA

**le 12 octobre 2018**

**RÉCIPIENDAIRES : Toutes Commissaires, Toutes Directeurs-Généraux, Toutes Secrétaires-Trésoriers**

**DE : Josh Watt, Directeur-Général**

**SUJET : Feuille d'information : « Parler du cannabis aux jeunes »**

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À compter du 17 octobre 2018, le cannabis (également connu sous le nom de « marijuana ») sera disponible à la vente, légalement et à des fins récréatives, partout au Canada. Dès lors, le cannabis deviendra plus accessible et plus visible que jamais.

Après cette date, il se peut que les jeunes voient davantage de personnes consommer du cannabis ainsi que de commerces où il est vendu. Cela peut les amener à poser des questions sur l'utilisation et la vente de cannabis.

Étant donné les risques et les effets néfastes liés à l'usage ou à la possession de cannabis et le fait qu'un jeune Canadien sur dix en a déjà consommé, nous encourageons tous les parents et tuteurs à prendre le temps de parler du cannabis avec leurs jeunes. En travaillant ensemble, nous pouvons veiller à ce que ces derniers soient suffisamment informés et en mesure de faire des choix sains à la maison, à l'école ou ailleurs.

Pour accéder à la fiche de renseignements, veuillez visiter:

<http://www.mbschoolboards.ca/>

Notre page du Web principale offre un accès facilement téléchargeable aux formulaires.

Les formulaires pourront également être téléchargés à tout moment (voir la liste des ressources téléchargeables) à l'adresse suivante:

<http://www.mbschoolboards.ca/studentSafety.php>

**Merci d'avance de votre attention sur ces ressources critiques. S'il vous plaît partager avec vos réseaux.**

**October 10, 2018**

**TO:** The Secretary-Treasurer, All Divisions and Districts

**FROM:** Heather Demetriooff, Director, Education and Communication Services

**RE: November 29 and 30 events:**

- **New trustee orientation**
- **Returning trustee professional development**
- **Association general meeting**
- **Regional meetings**

---

Please find attached the registration form for the Manitoba School Boards Association upcoming trustee professional development events and meetings. All sessions will be held on November 29 and 30, at the Victoria Inn in Winnipeg. Details of these sessions are as follows.

***November 29: New Trustee Orientation and Returning Trustee Professional Development***

The **new trustee orientation** will be an all-day session, designed to help newly-elected trustees better understand the role of school boards in Manitoba's K-12 public education system, and the role of individual trustees on the corporate board. Topics will include an examination of what it means to govern, a look at school board structure and operations, the school board leadership team, funding and budgets, and the board's role as employer. The session will also include an overview of Manitoba School Boards Association services. The new trustee orientation sessions will be facilitated by Manitoba School Boards Association senior staff.

**Professional development sessions geared for returning trustees** will run concurrently with the new trustee orientation. These 75-minute sessions will provide up-to-date information on current and evolving issues. The final list of topics continues to evolve, but will include:

- school board codes of conduct: lessons learned;
- a good governance checklist for student achievement;
- best practices in risk management;
- procedural requirements of *The Public Schools Act*;
- issues related to the legalization of recreational cannabis; and
- a legislative update.

A full description of these sessions will be provided prior to November 29, and delegates will be able to choose which session(s) to attend on-site.

A \$95 registration fee will apply to the November 29 sessions.

***...page 2***

**November 30: Association General Meeting and Regional Meetings**

There will be three main components to the November 30 session, as follows:

- a general session for all trustees dedicated to association business, including an association overview or update, a financial report, introduction of executive resolutions (to be voted on in March), executive officer nominations (for positions to be elected in March), and executive officer by-elections (for vacancies resulting from the October 24 school board elections);
- regional meetings (breakouts), for the presentation and discussion of regional resolutions, nominations (for director positions to be elected in March), director by-elections (for vacancies resulting from the October 24 school board elections), and discussion of any regional issues; and
- a general session for information sharing and discussion of provincial issues, including the association's communications and advocacy initiative, the pending education review, and provincial bargaining.

***In accordance with association By-law 5.1 and By-law 6.2(c), this memo constitutes the required 14-day notice for any convention (general meeting) other than the annual convention, and the required 30-day notice for a regional meeting.***

There is no cost to attend the November 30 meetings, although pre-registration is required to enable us to make the necessary arrangements for meeting space and meals.

The registration deadline for these events is November 20, 2018. If you have any questions, please don't hesitate to email me at [hdemetrioff@mbschoolboards.ca](mailto:hdemetrioff@mbschoolboards.ca). Thank you.

:hd

Attachment



## Trustee PD & Association Meetings

Registration Form • Victoria Inn Winnipeg • November 29 & 30, 2018

### To Register:

Please return this completed form to the association office no later than November 20. Please fax to the attention of **Jennifer Esau** (204-231-1356) or email: [jesau@mbschoolboards.ca](mailto:jesau@mbschoolboards.ca). Forms can also be mailed to: 191 Provencher Blvd., Winnipeg, MB R2H 0G4

### Cancellation Policy:

**Full refunds will be made for registrations cancelled prior to the registration deadline indicated above. No refunds will be available for cancellations received after that date, but substitutions will be allowed.**

(Please Print)

**Division/District:**

Name	Position	Trustee PD (Nov. 29)	General & Regional Meetings (Nov. 30)

Total Fees	\$	+ GST (5%)	\$	Total Payable	\$
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Cheque enclosed: \_\_\_\_\_ Please invoice: \_\_\_\_\_

### THINGS TO NOTE:

- Registration fee for November 29 is \$95 plus GST, which includes materials, lunch and breaks.
- There is no registration fee for November 30; lunch will be provided.
- Rooms have been blocked at the Victoria Inn Winnipeg, 1808 Wellington Avenue.  
Phone: (204) 786-4801 | Toll-Free: 1-877-842-4667
- Contact **Jennifer** at the association office should you have specific food allergies or dietary restrictions.

### SCHEDULE:

The program will run from 9:00 a.m. to 4:00 p.m. both days.



# Appendix 'H'

## e-bulletin

October 10, 2018

MANITOBA  
School Boards  
ASSOCIATION

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)

### A BUSY END TO NOVEMBER

We'll be closing out the month of November with two days jam-packed with learning, sharing, and association business. On November 29, we'll be holding our traditional post-election new trustee orientation. This full-day session will help newly-elected trustees better understand the role of school boards in Manitoba's K-12 public education system, and their own role on the school board. Topics will include an examination of what it means to govern, a look at school board structure and operations, the school division leadership team, funding and budgets, and the board's role as employer.

Professional development sessions geared for returning trustees will run concurrently with the new trustee orientation. These 75-minute sessions will provide up-to-date information on current and developing issues. The final list of topics continues to evolve, but will include school board codes of conduct, best practices in risk management, issues related to the legalization of recreational cannabis, and a legislative update.

November 30 will constitute both a general meeting of the association, and meetings of the various regions. The day's agenda will include nominations for positions on the provincial executive (to be elected in March), by-elections for any positions vacant after the October 24 school board elections, and an update on the association's activities and finances. Regions will discuss proposed resolutions, and vote to determine whether they will go forward to convention in March. There will also be a general session for information sharing and discussion of provincial issues, including the association's communications and advocacy initiative and the pending education review.

All sessions will be held at the Victoria Inn in Winnipeg, and will run from 9:00 a.m. to 4:00 p.m. each day. The registration package is being distributed in today's divisional email.

### COMMITTEE VACANCY

The association's seat on the Student Services/Inclusive Education Consultation Advisory Committee is currently vacant, and we are looking for a volunteer to fill that position, effective immediately. The committee provides a forum for discussion on issues pertaining to student services and inclusive education, and opportunities to discuss the issues, mutual concerns, and policies related to student services and inclusive education with educational stakeholder groups. For the full committee mandate, or to volunteer, contact Executive Assistant [Andrea Kehler](#). And watch for more committee opportunities following the October 24 school board elections!

### LEARNING ON DEMAND

Our latest series of [Division Dispatches](#), [Partners in Education](#), pays homage to the old adage about not needing to reinvent the wheel. While we strive to provide high-quality learning resources on our own website, we are quick to acknowledge the good work that others are doing in this regard. In this four-part series, we have identified some of the most trustee-relevant resources available on the websites of other organizations: provincial school board associations, EdCan Network, BoardSource, and the Center for Public Education. For more information on these or other learning resources, contact Board Development Consultant [Janis Arnold](#).



### THERE'S STILL TIME...

... to tell a student in need about the Horatio Alger Scholarship Program, which provides \$1.2 million annually in need-based scholarship support for deserving students in all Canadian provinces and territories. Scholarships of up to \$10,000 are awarded to full-time students in their terminal year of high school with financial need who have demonstrated integrity and perseverance in overcoming adversity, a commitment to pursue a post-secondary education, a desire to contribute to society, and a good academic record. Deadline for application is October 25. You'll find details on our [website](#).



### MORE 2016 CENSUS RESULTS

Statistics Canada continues to release its analysis of the [2016 Census of Population](#). The most recent installment was the [Aboriginal Population Profile](#), which presents information focusing on the Aboriginal identity population of various geographic areas. [Data tables](#) on families, households, marital status, language, immigration, ethno-cultural diversity, journey to work and Aboriginal peoples are now included as online Data tables. Statistics Canada has also created a new [census video](#) to show some of the ways in which census data can be used to help individuals and organizations plan for their futures.



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





## Executive Highlights

Monday, October 1, 2018

**Ken Cameron**

President  
204-867-7392

**Sandy Nemeth**

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

**Alan Campbell**

Vice-President  
(fewer than 6,000 students)  
204-467-9626

**Floyd Martens**

Past President  
204-572-5374

**Kelli Riehl**

Director Region 1  
204-539-2803

**Patty Wiebe**

Director Region 2  
204-324-9300

**Lena Kublick**

Director Region 3  
204-757-2889

**Leslie Tucker**

Director Region 4  
204-677-1458

**Jerry Sodomlak**

Director Region 5  
204-999-1409

**Cheryl Smukowich**

Director Region 5  
204-885-0054

**Cathy Collins**

Director Region 6  
204-956-0084

1. Education and Training Minister, the Honourable Kelvin Goertzen, and Executive Assistant Matthew Penner joined the Executive for lunch followed by an introductory first meeting. The meet and greet provided an opportunity for both parties to share, informally, perspectives on the future of education for Manitoba students.
2. The Executive considered and approved a lighting upgrade for the association office as part of a Manitoba Hydro/Ecofitt program for small businesses.
3. A detailed summary of the request for proposals (RFP) for Audit firms was shared. The recommendation included the top two firms based on cost and expertise and will be shared with boards as part of the November regional meeting.
4. The Executive appointed an interim signing authority as two of our current members are not running in the October 24 trustee election. This will ensure continuity for the day-to-day operations of the association, in advance of the Executive appointing new signing authorities.
5. Kelly Henderson, Manager of Finance and Administration offered a first look at the 2019-2020 preliminary budget and responded to questions.

JW/ak

*Should you have any questions about the items listed above, please feel free to contact any member of the MSBA Executive or Josh Watt, MSBA Executive Director. **The official minutes of the meeting will be posted to the MSBA Website once approved at the Executive's next meeting on November 5, 2018.***

# Manitoba's Pre-Budget Consultation – An Education Perspective: Summary

Appendix 'J'



Every fall, Manitobans have an opportunity to provide input into the next year's provincial budget. An online survey is often part of this process, asking citizens to provide comment on the programs and services that their tax dollars fund. **This year's online survey** (available at [https://forms.gov.mb.ca/prebudget\\_2018/index.html](https://forms.gov.mb.ca/prebudget_2018/index.html)) includes an **IMPORTANT** section on "FUNDING EDUCATION".

On the survey, a respondent **MUST** choose to "support" or "oppose" five proposals. The implication is that these proposals would help to control costs related to education. We believe this implication is false, and strongly **OPPOSE** each of the five proposals. **Full details and explanations for this view are provided in our detailed analysis.**

The Pre-Budget Proposal	Why we <b>OPPOSE</b> this proposal
Reduce the number of school divisions	<ul style="list-style-type: none"> <li>Because this will result in no savings, higher costs, and decisions being made further away from local neighbourhoods and communities</li> </ul>
Reduce senior management positions in school divisions	<ul style="list-style-type: none"> <li>Because only three and a half cents of every dollar spent on education in Manitoba funds the work of senior management and school boards across all school divisions, and that work is critical to student success</li> </ul>
Reduce the number of unionized education bargaining units	<ul style="list-style-type: none"> <li>Because all employees in Manitoba should have the right to negotiate their pay and working conditions, and reducing the number of unionized education bargaining units will not result in reduced salary costs.</li> </ul>
Control the rate of overall education spending growth	<ul style="list-style-type: none"> <li>Because over three quarters of every dollar spent on education has already been capped. Further tightening budgets will jeopardize programs, supports and services for kids.</li> </ul>
Ensure value for money in education spending	<ul style="list-style-type: none"> <li>Because money spent on schools and children's futures is money well invested, and the return on investments in our kids and their education remains high in Manitoba.</li> </ul>

Every Manitoban has a stake in the future of our children. As taxpayers, it is your right to speak up and be heard. Remaining silent should not be an option when it comes to how your tax money is used concerning our kids and their future.



**OPPOSE**

# Manitoba's Pre-Budget Consultation – An Education Perspective: Analysis



## Overview

Every fall, Manitobans have an opportunity to provide input into the next year's provincial budget. An online survey is often used in this process, asking citizens to provide comment on the programs and services that their tax dollars fund.

This year's online survey (available at [https://forms.gov.mb.ca/prebudget\\_2018/index.html](https://forms.gov.mb.ca/prebudget_2018/index.html)) features an **IMPORTANT** section on "**FUNDING EDUCATION**". On the survey, a citizen **MUST** choose to "support" or "oppose" a number of proposals, with the implication being that these proposals would help to control costs related to education. Unlike other sections of the survey, there is no opportunity for people to share their own suggestions or priorities for "Funding Education."

## Responding to this survey

For reasons we will explain in this analysis, we would invite all Manitobans to **OPPOSE** every pre-budget survey proposal related to education.

The Pre-Budget Proposal	Why we <b>OPPOSE</b> this proposal
Reduce the number of school divisions	<p><b>NO SAVINGS, BIGGER COSTS, DISTANT DECISIONS</b></p> <p><b>PUBLIC EDUCATION BELONGS TO EVERY COMMUNITY</b></p> <ul style="list-style-type: none"><li>• <b>LESS IS NOT MORE</b> when it comes to providing programs, services and supports <b>for the sake of our children</b>.</li><li>• <b>BIGGER IS NOT BETTER</b>. Eliminating some school divisions means <b>creating larger school divisions</b> out of the rest, making it more difficult <b>and even more costly</b> to provide programs, services and supports.</li><li>• <b>DECISIONS ARE FURTHER AWAY FROM LOCAL COMMUNITIES</b>. Fewer school boards mean decisions would become distant from the very communities that these decisions will impact.</li><li>• <b>DOLLARS WOULD BE SPENT TO SAVE PENNIES</b>. In 2001-02, twenty school divisions were eliminated by Manitoba's former Government. Their target: millions of dollars in savings... <b>BUT</b> In 2005, an independent study written by the Frontier Institute for Public Policy found that eliminating 20 school divisions resulted in virtually no savings. Bigger school divisions meant bigger costs. The time spent on the elimination process would have been better invested in meaningful education reform. In the end, the only real impact was to remove ownership of public schools from local neighbourhoods and small town communities.</li></ul>



The Pre-Budget Proposal	Why we OPPOSE this proposal
<p>Reduce senior management positions in school divisions</p>	<p><b>THREE CENTS ON EVERY DOLLAR SPENT ON EDUCATION IN MANITOBA FUNDS THE WORK OF SENIOR MANAGEMENT IN SCHOOL DIVISIONS</b></p> <p><b>HALF A CENT ON EVERY DOLLAR SPENT ON EDUCATION IN MANITOBA GOES TO FUND THE WORK OF LOCAL SCHOOL BOARDS</b></p> <ul style="list-style-type: none"> <li>• Under Budget 2018, the maximum amount that divisions can spend on administration, which includes many senior management positions, was reduced by 15 percent.</li> <li>• Bill 28, The Public Services Sustainability Act, was passed in 2017. If proclaimed by the government, this law would freeze the pay and benefits of all school division employees, including those of senior management, for two years.</li> <li>• By any standard, school division administration is already lean. <b>Further, arbitrary cuts risk negatively impacting students and programs.</b></li> </ul>
<p>Reduce the number of unionized education bargaining units</p>	<p><b>ALL EMPLOYEES IN MANITOBA SHOULD HAVE THE RIGHT TO NEGOTIATE THEIR PAY AND WORKING CONDITIONS AT THE LOCAL LEVEL</b></p> <ul style="list-style-type: none"> <li>• School boards across Manitoba have been faced with many difficult decisions over the years when it comes to the pay and benefits of our staff. But taking teachers and other staff away from the classroom in order to negotiate is not one of these. <b>In more than three-quarters of Manitoba's school divisions, negotiations with teachers occur after classrooms let out for the day.</b></li> <li>• Many provinces in Canada have removed the right of local school boards to negotiate directly with their teachers. <b>In 2018, Manitoba announced its intention to move from local to provincial bargaining</b>, which will effectively create only one bargaining unit for all teachers.</li> <li>• <b>Reducing the number of unionized education bargaining units will not result in reduced salary costs.</b> Collective agreements will need to be harmonized, and based on past experience, that often occurs in an upward direction.</li> </ul>



**OPPOSE**



**OPPOSE**

The Pre-Budget Proposal	Why we <b>OPPOSE</b> this proposal
<p>Control the rate of overall education spending growth</p>	<p><b>A FUNDAMENTAL RESPONSIBILITY OF SCHOOL BOARDS IS BALANCING AVAILABLE FUNDING WITH STUDENT NEEDS</b></p> <p><b>YET, OVER THREE QUARTERS OF EVERY DOLLAR SPENT ON EDUCATION HAVE ALREADY BEEN CONTROLLED OR CAPPED</b></p> <ul style="list-style-type: none"> <li>Under Budget 2018, provincial support for schools will be reduced by <b>over \$60 million</b> over the next five years. This equates to nearly two full weeks of school funding.</li> <li>Under Budget 2018, <b>the maximum amount that divisions can spend on administration was reduced by 15 percent.</b></li> <li>When proclaimed, Bill 28, <i>The Public Services Sustainability Act</i>, will freeze <b>all school employee pay and benefits for two years.</b></li> <li>Combined, <b>these measures already control spending growth for 80 cents of every dollar</b> spent on public education in Manitoba.</li> </ul>  <p><b>OPPOSE</b></p>
<p>Ensure value for money in education spending</p>	<p><b>MONEY SPENT ON SCHOOLS AND CHILDREN'S FUTURES IS MONEY WELL INVESTED</b></p> <p>Of each dollar spent:</p> <ul style="list-style-type: none"> <li><b>80 CENTS</b> goes directly to the frontline, to pay for the teachers and support service workers.</li> <li><b>10 CENTS</b> goes to operations and maintenance, to provide supplies, to fix and repair schools, and to keep the heat and lights on.</li> <li><b>4 CENTS</b> goes to transporting kids to and from school, including maintaining and fuelling the bus fleet.</li> <li><b>3 CENTS</b> pays for qualified administrators to meet the needs of changing, demanding, and fast-paced school divisions.</li> <li><b>HALF A CENT</b> supports the work of locally elected school boards, who ensure that local voices and local choices are protected when it comes to meeting the needs of each community's children.</li> <li><b>ANY REMAINING FUNDS</b> are used to deliver programming for local communities and to operate Adult Learning Centres.</li> </ul> <p><b>What do Manitobans get in return from these investments?</b></p> <ul style="list-style-type: none"> <li><b>MANITOBA OFFERS FIRST CLASS EDUCATION:</b> 8 out of 10 students perform at or above required grade level standards on national and global exams in reading, math and science— a comparable standard of academic performance as in most every other province.</li> <li><b>MANITOBA IS IMPROVING:</b> On the last national exam in reading, math and science, only Manitoba's students showed a marked performance improvement in comparison to other provinces.</li> <li><b>MANITOBA'S STUDENTS ARE WORLD LEADERS:</b> Nearly 100 percent of our students graduate on time or within a few years after high school. Most of these students go on to complete university or college studies. Some go directly into the workforce, filling important gaps given Manitoba's labour shortage. Our kids contribute skill, knowledge and capital that fuels Manitoba's economy.</li> </ul>  <p><b>OPPOSE</b></p>



## Some additional facts

Here are some more facts and ideas for you to think about before answering the questionnaire, based on some statements that have been made on the questionnaire:

### The facts on school taxes

**FACT:** Across Canada, every province collects property tax to fund education, and this results in overall tax contributions from citizens that are comparable to those right here in Manitoba.

Why then does the pre-budget survey say that Manitoba is “last” province to collect school property tax?

**FACT:** Because only in Manitoba is accountability and oversight for your education property taxes owned at the local level, with all tax dollars collected kept in communities. In other provinces, property taxes for education are directly deposited into the Government’s own bank account. Eliminating school divisions does not mean less school tax on properties.

### Unequal funding based on tax revenue

**FACT:** Unequal funding between school divisions does in fact occur because of current available local tax resources across every community. To address these differences, a special fund was set up many years ago to equalize funding opportunities for all students, no matter where in Manitoba they lived. In 2018, the Province announced the elimination of this equalization fund entirely over the next five years— a decision that will take away almost two full weeks of operating funding from schools during the school year. If this decision is fully implemented, it will only make things less equal for all school divisions.

### Duplication of costs across school divisions

**FACT:** Pre-budget 2019 suggests a possibility that less is more when it comes to cost savings in education. Fewer divisions, less senior administration, less pay and benefit negotiations with staff bargaining units. The reality is that Manitoba’s public education system is already “lean” and works very efficiently. It is not possible to create bigger school divisions with any less staff, schools, buses or anything else that is required to educate Manitoba’s students. To control or cut further funding from our public schools risks proper investment of time and money in meaningful education reform and ongoing improvement. It also risks taking education decisions away from local communities. There is no value for money in these prospects.

### A final word: why it is important to speak out and be heard!

Every day, public schools in Manitoba serve over 207,000 students. Every one of these future citizens of Manitoba holds promise and potential. Your tax money helps to support the programs, supports and services that helps these students learn and grow.

Over 31,000 people serve our students and communities through Manitoba’s public schools, as teachers, principals, education support workers, bus drivers, custodians and more. Together, they make a meaningful difference in the lives of our children.

**Every Manitoban has a stake in the future of our children. As taxpayers, it is your right to speak up and be heard. Remaining silent should not be an option when it comes to how your tax money is used concerning our kids and their future.**

