



BRANDON SCHOOL DIVISION

October 19, 2016

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

TO BE HELD MONDAY, OCTOBER 24, 2016
7:00 P.M.

J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE

1031 - 6TH STREET, BRANDON, MANITOBA

D. Labossiere
Secretary-Treasurer

AGENDA

1.00 AGENDA/MINUTES:

1.01 Reference to Statement of Board Operations

1.02 Approval of Agenda

1.03 Adoption of Minutes of Previous Meetings

- a) Regular Board Meeting, October 11, 2016.
Adopt.

2.00 GOVERNANCE MATTERS:

2.01 Presentations For Information

- a) Whitney Kreller-Lamont, Teacher, École secondaire Neelin High School, receiving recognition for receiving the Distinguished Young Alumni Award from Brandon University.

2.02 Reports of Committees

- a) Facilities and Transportation Committee Meeting G. Kruck
- b) Finance Committee Meeting M. Sefton

2.03 Delegations and Petitions**2.04 Communications for Action**

- a) BDO Canada LLP, Chartered Accountants, undated, advising that they have audited the accompanying financial statements of the Brandon School Division, which comprise the consolidated statement of financial position as at June 30, 2016 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, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. The financial information presented in the schedules to the consolidated financial statements was derived from the accounting records tested by them as part of the auditing procedures followed in their examination of the financial statements and, in their opinion, they are fairly presented in all material respects in relation to the financial statements taken as a whole. (Appendix 'A')

Refer Motions.

2.05 Business Arising**- From Previous Delegation****- From Board Agenda****- MSBA Matters**

- 1) MSBA Ebulletin – October 12, 2016 (Appendix 'B')
- 2) MSBA Presentation to the Manitoba 2017 Budget Consultations – October 2016 (Appendix 'C')
- 3) MSBA – Call for Nominations and Resolutions 2017 (Appendix 'D')
- 4) MSBA – Responses received from Boards re: Finance SWOT – Fall 2016 (Appendix 'E')
- 5) MSBA – Letter to Boards re: Committee Volunteers – October 19, 2016 (Appendix 'F')

- From Report of Senior Administration

- a) Learning Support Services Report:
- 2015-2016 Continuous Improvement Framework Report – Presentation by Marnie Wilson, Research, Assessment and Evaluation Specialist.
- b) Items from Senior Administration Report:
- Crocus Plains Regional Secondary School Off-Site Activity Request (Chicago) – Refer Motions.
 - Vincent Massey High School Off-Site Activity Request (Vancouver) – Refer Motions
 - Christian Heritage Shared Services Agreements – Refer Motions.
 - Food for Thought – Memorandum of Understanding – Refer Motions.
 - Auditor's Report and Financial Statements – Refer Motions.

2.06 Public Inquiries (max. 15 minutes)

2.07 Motions

- 124/2016 That the trip involving sixty-five to one hundred (65 to 100) Crocus Plains Regional Secondary School male and female band students in grades 9 to 12 to travel to Chicago, IL from May 17 to May 22, 2017 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.

- 125/2016 That the trip involving twenty-five (25) Vincent Massey High School male and female music students in grades 9 to 12 to travel to Vancouver, BC from November 18 to November 24, 2016 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.

- 126/2016 That the Shared Services Agreements between the Division and Christian Heritage School for the 2016-2017 school year for the provision of transportation services and for use of facilities and resources for Industrial Arts and Home Economics classes be approved, and that the Chairperson and Secretary-Treasurer be and are hereby authorized to affix their signatures and the seal of the Division to the Agreement and to all subsequent claims resulting therefrom in compliance with the Public Schools Act and Regulations thereunder.

- 127/2016 That the Memorandum of Understanding between Brandon's "Food for Thought" The Breakfast & Snack Program for Kids Inc. and the Brandon School Division for the delivery of a breakfast program at Betty Gibson, George Fitton, King George and Meadows schools for the 2016-2017 school year be approved and the Chairperson and Secretary-Treasurer are hereby authorized to sign same on behalf of the Division.

- 128/2016 That a school bus be provided to the Society for Manitobans with Disabilities for their Winter Day Camp Program for the days of December 27 to 30, 2016 at the current rates subject to approval by the Supervisor of Transportation and the Manitoba Transport Board.

- 129/2016 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2016 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and the seal of the Division thereto.

- 130/2016 That the tender from Powerland Computers in the amount of \$45,010.00 (plus applicable taxes) for the supply of 70 Laptop Computers funded from the 2016-2017 Computer Replacement Budget be accepted.

2.08 Bylaws

2.09 Giving of Notice

2.10 Inquiries

- Trustee Inquiries

3.00 ADMINISTRATIVE INFORMATION:

3.01 Report of Senior Administration

3.02 Communications for Information

3.03 Announcements

- a) Finance Committee/Employee Groups – 4:30 p.m., Wednesday, October 26, 2016, Boardroom.
- b) Personnel Committee Meeting – 11:00 a.m., Thursday, October 27, 2016, Boardroom.
- c) Divisional Futures & Community Relations Committee Meeting – 12:00 p.m., Monday, October 31, 2016, Boardroom.
- d) Policy Review Committee Meeting – 11:30 a.m., Monday, November 7, 2016, Boardroom.
- e) Education Committee Meeting – 12:00 p.m., Tuesday, November 8, 2016, Boardroom.
- f) Finance Committee/Brandon Chamber Stakeholder Meeting – 4:30 p.m., Tuesday, November 8, 2016, Boardroom.
- g) Personnel Committee Meeting – 11:00 a.m., Thursday, November 10, 2016.
- h) NEXT REGULAR BOARD MEETING – 7:00 p.m., Monday, November 14, 2016, Boardroom.

4.00 IN CAMERA DISCUSSION

4.01 Student Issues

- Reports
- Trustee Inquiries

4.02 Personnel Matters

- Reports
 - a) Confidential #1 – Personnel Report.
- Trustee Inquiries

4.03 Property Matters/Tenders

- Reports
- Trustee Inquiries

4.04 Board Operations

- Reports
- Trustee Inquiries

5.00 ADJOURNMENT



BRANDON SCHOOL DIVISION

MINUTES OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES, THE BRANDON SCHOOL DIVISION, HELD IN THE J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE, 1031 - 6TH STREET, BRANDON, MANITOBA, AT 7:00 P.M., TUESDAY, OCTOBER 11, 2016.

PRESENT:

Mr. K. Sumner, Chairperson, Dr. L. Ross, Vice-Chairperson, Ms. S. Bambridge, Mr. P. Bartlett, Mrs. P. Bowslaugh, Mr. G. Buri, Mr. G. Kruck, Mr. J. Murray, Mr. M. Sefton.

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, Mr. G. Malazdrewicz, Assistant Superintendent, Ms. E. Jamora, Assistant Secretary-Treasurer, Ms. B. Switzer, Director of Human Resources.

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

AGENDA

1.00 AGENDA/MINUTES:

1.01 Reference to Statement of Board Operations

1.02 Approval of Agenda

Mr. Denis Labossiere, Secretary-Treasurer, noted he had one item under Board Operations for In-Camera.

Trustee Kruck noted he had one item for In-Camera.

Mr. Greg Malazdrewicz, Assistant Superintendent, noted he had one item under Student Matters for In-Camera.

Trustee Bowslaugh noted she had one item to add under Reports.

Mr. Sefton – Mr. Buri

That the agenda be approved as amended.

Carried.

1.03 Adoption of Minutes of Previous Meetings

- a) The Minutes of the Board Meeting held September 26, 2016 were circulated.

Mr. Kruck - Mr. Bartlette

That the Minutes be approved.

Carried.

2.00 GOVERNANCE MATTERS:**2.01 Presentations For Information****2.02 Reports of Committees**

a) Personnel Committee Meeting

The written report of the Personnel Committee meeting held on September 29, 2016 was circulated.

Dr. Ross – Mr. Murray

That the Minutes be received and filed.

Carried.

b) Finance Committee Meeting

The written report of the Finance Committee meeting held on September 29, 2016 was circulated.

Trustee Sumner noted two communication items that came out of the report:

1) Letter to be written to the Minister of Education regarding the Funding Announcement. The Board agreed that a letter be sent.

2) Strengths, Weaknesses, Opportunities, Threats (SWOT) Survey Results – submit to Manitoba School Boards' Association (MSBA). The Board agreed that these results be emailed to MSBA.

Mr. Sefton – Mr. Bartlette

That the Minutes be received and filed.

Carried.

c) Trustee Bowslaugh provided a verbal report on Brandon Urban Aboriginal Peoples' Council (BUAPC) including dates and work the group is currently doing in the community.

Mrs. Bowslaugh – Ms. Bambridge

That the Minutes be received and filed.

Carried.

2.03 Delegations and Petitions**2.04 Communications for Action****2.05 Business Arising**

- From Previous Delegation

- From Board Agenda

- MSBA Matters (last meeting of the month)

1) MSBA Ebulletin – September 28, 2016.

2) MSBA Committee Survey Results.

- 3) MASS-MTS “Educating for ACTION Conference”.

- From Report of Senior Administration

- a) Items from Senior Administration Report:
- NIL

2.06 Public Inquiries (max. 15 minutes)

2.07 Motions

118/2016 Mr. Bartlette – Mr. Sefton

That the Trustees be paid the appropriate indemnity for attending the MSBA Regional Meeting to be held in Brandon on October 24, 2016.

Trustees asked questions for clarification.

Carried.

119/2016 Mrs. Bowslaugh – Mr. Bartlette

That Policy 3023 – “MHSAA Activities” is hereby rescinded and replaced with updated Policy 3023 – “MHSAA Activities”..

Carried.

120/2016 Mr. Murray – Ms. Bambridge

That Policy/Procedures 4052 – “Assessment, Evaluation and Reporting of Student Learning and Achievement, Appendix A – Grade 5 to Grade 8, be rescinded.

Carried.

121/2016 Mr. Sefton – Mr. Bartlette

That the following guidelines be initiated for the 2017-2018 Preliminary Budget Preparation:

- a) Inflationary increases be provided as advised by suppliers for non-controllable utilities;
- b) A 1.5% inflationary increase be provided for controllable services and supplies;
- c) A 1.5% inflationary increase on the school instructional supply budget;
- d) A 1.5% inflationary increase be provided for the Capital and Maintenance Budget;
- e) The 2017-2018 Budget provide for expected enrollment growth.

Carried.

POINT OF PRIVILEGE:

Trustee Bartlette asked questions regarding e) The 2017-2018 Budget provide for expected enrollment growth. He asked Mr. Labossiere why that statement is needed. Mr. Labossiere responded that expected enrolment growth is estimated for the following year based on this year's September EIS reports and birth rate information. The enrollment estimate is then used to calculate resources needed for the following year.

122/2016 Ms. Bambridge – Mr. Murray

That the Proposal from MTS Allstream Inc. in the amount of \$104,903.50 (plus applicable taxes) for the supply of Cisco Networking Equipment be funded from the Disaster Recovery System Reserve.

Carried.

2.08 Bylaws

2.09 Giving of Notice

2.10 Trustee Inquiries

- a) Trustee Kruck asked for an update on Trustees receiving a copy of the PowerPoint on the Tell Them From Me Survey results presented by Marnie Wilson to the Board in May 2016. He asked when the information will be ready to be released. Trustee Casavant responded that he can provide a copy of the presentation to the Board.
- b) Trustee Sumner:
"Would it be possible to have an update to the report on information regarding the resources required to extend the hours of operation of the Neelin High School Off Campus program, which was originally presented at the January 11, 2016 board meeting, to reflect implementation of the first year of the two-year implementation process recommended by administration?"

Trustee Sumner added that he needs this information by the end of October due to the budget request deadline.

3.00 ADMINISTRATIVE INFORMATION:

3.01 Report of Senior Administration

Dr. Marc Casavant, Superintendent/CEO, provided highlights on the following items from the October 11, 2016 Report of Senior Administration:

- Celebrations
 - Orange Shirt Day – September 30, 2016 – Neelin High School
 - BSD Matters – Issue One

(Trustee Sefton exited at 7:31 p.m. and returned at 7:34 p.m.)

- Community Connections – September 21, 2016 to September 30, 2016
- Manitoba Education and Training Correspondence
 - Minister Proclamation on School Support Staff Recognition Week: September 26-30, 2016
 - Minister Proclamation on School Library Day: October 24, 2016
 - The 2016 Grade 1 Book Giveaway Program
 - BSD Strategic Continuous Improvement Plan
 - LEAN and Project Management Training
 - 1968 Agreement Between Brandon School Division and Brandon Catholic School Board

Trustee Kruck noted that he likes the style of the Report of Senior Administration as it is concise and to the point. He noted there was a 15 day suspension given for cyberbullying and he commended Senior Administration for taking cyberbullying so seriously.

Trustee Sefton asked if the Board could have a September 30 enrolment update. Mr. Greg Malazdrewicz, Assistant Superintendent, responded that the numbers are being gathered and a package will be brought to the Board once available.

Dr. Ross – Mrs. Bowslaugh

That the October 11, 2016 Report of Senior Administration be received and filed.

Carried.

3.02 Communications for Information

- a) Mr. Ian Wishart, Minister, Education and Training, September 8, 2016, sent to Board Chairs, School Divisions, with a reminder that *The Safe Schools Regulation, Manitoba Regulation 77/2005*, requires that :

- 1) School principals review the school emergency response plan before the end of October in each year.
- 2) Schools practice lockdown drills twice each year at minimum, at least once during each term or semester.
- 3) Superintendents report to the department immediately after any school lockdown, except drills.

Mr. Wishart adds that this protocol was implemented several years ago to facilitate the flow of information between divisions and the department when incidents of a serious nature occur at school. A revised **Serious Incident Report** document is attached for use by superintendents to report school lockdowns, hold-and-secure (lock-outs) incidents and other significant incidents. Form submission information and telephone contact information for serious incident reporting is also provided.

Ordered filed.

- b) Ms. Naomi Kruse, Executive Director, Manitoba Association of Parent Councils (MAPC), September 15, 2016, sent to Dr. Donna Michaels, former Superintendent, expressing appreciation to the Brandon School Division for it's 2016-2017 membership. Ms. Kruse indicates that by having schools join MAPC, they have access to the valuable support, skills and resources offered by their organization. Ms. Kruse adds that a letter of welcome will be sent to each school and invites members of parent councils to consider nominating an individual for the MAPC Board of Directors as they help strengthen parental involvement in Manitoba's education system.

Ordered filed.

- c) Mr. Jeff Elliott, Brandon's Community Sportsplex, September 26, 2016, sent to Mr. Denis Labossiere, Secretary-Treasurer, informing their community partners that due to unforeseen circumstances the Sportsplex track will not be available for use until approximately late spring/early summer. Mr. Elliott notes that if favourable weather conditions allow for the application of the rubber surface early, they will notify everyone as soon as possible.

Ordered filed.

3.03 Announcements

- a) Friends of Education Fund Meeting – 10:00 a.m., Monday, October 17, 2016, Conference Room.

- b) Facilities and Transportation Committee Meeting – 11:30 a.m., Monday, October 17, 2016, Boardroom.
- c) Workplace Safety and Health Central Committee Meeting – 1:00 p.m., Monday, October 17, 2016, Conference Room.
- d) Finance Committee/Principals Stakeholder Meeting – 2:30 p.m., Tuesday, October 18, 2016, Boardroom.
- e) Education Committee Meeting – 12:00 p.m., Wednesday, October 19, 2016, Boardroom.
- f) Finance Committee/Parent Councils Stakeholder Meeting – 7:00 p.m., Wednesday, October 19, 2016, Boardroom.
- g) Divisional Futures & Community Relations Committee Luncheon at École Harrison – 11:45 a.m., Thursday, October 20, 2016.
- h) Finance Committee Meeting – 1:00 p.m., Thursday, October 20, 2016, Boardroom.
- i) NEXT REGULAR BOARD MEETING – 7:00 p.m., Monday, October 24, 2016, Boardroom.

Mr. Murray – Dr. Ross

That the Board do now resolve into Committee of the Whole In-Camera. (7:42 p.m.)

Carried.

IN COMMITTEE OF THE WHOLE IN CAMERA

4.00 IN CAMERA DISCUSSION:

4.01 Student Issues

- Reports

- a) Mr. Malazdrewicz, Assistant Superintendent, presented Confidential Report #2 and answered Trustee questions.

- Trustee Inquiries

4.02 Personnel Matters

- Reports

- a) Confidential #1 – Personnel Report was presented. Trustees asked questions for clarification.

- Trustee Inquiries

4.03 Property Matters/Tenders

- Reports

- Trustee Inquiries

4.04 Board Operations

- Reports

- a) The Secretary-Treasurer provided information on a Board Operations matter.

- Trustee Inquiries

Mr. Kruck - Mrs. Bowslaugh

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

Carried.

123/2016 Mr. Sefton – Mr. Bartlette

That Confidential #2 and the recommendations therein be approved.

Carried.

5.00 ADJOURNMENT

Mr. Buri – Mr. Murray

That the meeting does now adjourn (8:20 p.m.)

Carried.

Chairperson

Secretary-Treasurer



BRANDON SCHOOL DIVISION

Facilities/Transportation Committee Minutes

Monday, October 17, 2016 – 11:30 a.m.
Boardroom, Administration Office

Present: G. Kruck (Chair), M. Sefton, P. Bowslaugh (Alternate)
D. Labossiere, M. Clark

Regrets: G. Buri

1. CALL TO ORDER

The Facilities and Transportation Committee Meeting was called to order at 11:41 a.m.

2. APPROVAL OF AGENDA

The agenda was approved as circulated.

3. PREVIOUS COMMITTEE MINUTES FOR INFORMATION PURPOSES ONLY

The Minutes of September 12, 2016 were received as information.

4. COMMITTEE GOVERNANCE GOAL ITEMS

5. OTHER COMMITTEE GOVERNANCE MATTERS

A) Request for Buses

The Committee noted that the use of Brandon School Division buses was approved in the past for the Society for Manitobans with Disabilities and there were no objections to the request.

RECOMMENDATION

That a school bus be provided to the Society for Manitobans with Disabilities for their Winter Day Camp Program for the days of December 27 to 30, 2016 at the current rates subject to approval by the Supervisor of Transportation and the Manitoba Transport Board.

B) Property Matter - In-Camera Discussions

The Secretary-Treasurer provided information on a property matter and answered Trustee questions.

C) Parking Fees

The Committee reviewed and discussed the 2016-2017 Parking Fees for Staff and Students memo from the Assistant Secretary-Treasurer. The Committee discussed the current annual rate of \$52.50 for vehicle plug-ins for full-time staff/students. Trustee Kruck indicated he is concerned that teachers and students pay the same rates for parking and would like the parking fees set at market rates. Mr. Denis Labossiere, Secretary-Treasurer, indicated that no students are currently paying for parking and also indicated that the Division collects approximately \$11,000 annually for parking fees.

The Committee requested that the Secretary-Treasurer survey other Divisions regarding parking fees, rates for electrical and non-electrical parking, student and teacher rates, differences between gravel and paved parking lots and enforcement of parking lots. He will provide this information at a future Committee meeting.

D) Classroom Temperatures

The Committee discussed the classroom temperatures in schools in June. Mr. Mel Clark, Director of Facilities and Transportation, indicated that the temperature on the 2nd floor of some schools may get very warm depending on weather. The feasibility of adding air conditioning to schools for 1-2 months of warm temperatures was discussed. Trustees asked questions for clarification.

E) Sub-Committee Reports

- NIL

6. OPERATIONS INFORMATION

- Mr. Labossiere reviewed the letter from the Brandon Catholic School Board and noted that St. Augustine School has officially withdrawn from the Joint Use Agreement with the City of Brandon.
- Mr. Labossiere reviewed the letter from PSFB and noted that authorization has been received to proceed to tender for the Grooming Room at New Era School.
- The Director of Facilities and Transportation provided updates on the following projects:
 - Vincent Massey Steam heating system replacement.
 - Crocus Plains Kitchen
 - New Era Grooming Room
 - Green Acres Gymnasium Addition and Heating Retrofit
 - Division Office Roof

7. ADDITIONAL AGENDA ITEMS

8. NEXT REGULAR MEETING: Monday, November 21, 2016, 11:30 a.m., Boardroom

The meeting adjourned at 12:47 p.m.

Respectfully submitted,

G. Kruck, Chair

G. Buri

M. Sefton

P. Bowslaugh (Alternate)



BRANDON SCHOOL DIVISION

Finance Committee Minutes

Thursday, October 20, 2016 – 1:00 p.m.
Boardroom, Administration Office

Present: M. Sefton (Chair), L. Ross, K. Sumner
D. Labossiere, E. Jamora

1. CALL TO ORDER

The Finance Committee Meeting was called to order at 1:08 p.m. by Committee Chair Mark Sefton.

2. APPROVAL OF AGENDA

The agenda was approved as circulated.

3. PREVIOUS COMMITTEE MINUTES FOR INFORMATION PURPOSES ONLY

The Minutes of September 29, 2016 were received as information.

4. COMMITTEE GOVERNANCE GOAL ITEMS

A. Presentation of 2015-2016 Financial Audit – Mr. Todd Birkhan - 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 tells BDO that the information used to make decisions throughout the year by BSD are correct.

Mr. Birkhan then reviewed the Audit Letter addressed to the Board explaining the process involved in undertaking the audit. Mr. Birkhan spoke about the responsibilities of the auditor under the PSAB rules; he reviewed the audit approach and provided clarity regarding the “overall audit strategy” and “materiality”. He noted the letter included information regarding “Likely aggregate misstatements” resulting from using Provincial formulas instead of using an Actuary in calculating the non-vested sick leave liability and long service accrual. Trustees asked questions for clarification.

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. He also thanked Mr. Birkhan for his confidence in the Division’s Finance team. Mr. Birkhan exited the meeting at 1:38 p.m.

The Secretary-Treasurer, Mr. Denis Labossiere, spoke to the memo he provided to the Committee and reviewed the Operating Fund – Schedule of Revenue, Expenses and Accumulated Surplus on page 7 of the FRAME report. He noted that the operating costs per pupil for 2015-2016 was \$10,971 (2014-2015 – \$10,706). He also reviewed the Variance Summary Report, the Accumulated Surplus Report and the Capital Reserves report and answered Trustee questions.

Recommendation:

That the Auditor’s Report and Financial Statements for the twelve month fiscal period ended June 30, 2016 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.

5. OTHER COMMITTEE GOVERNANCE MATTERS

A. Laptop Computer Tender

Ms. Eunice Jamora, Assistant Secretary-Treasurer, reviewed the Tender for the Supply of Laptop Computers memo and the Cost and Specification Analysis. Trustees asked questions for clarification. The Committee approved the recommendation as submitted.

Recommendation

That the tender from Powerland Computers in the amount of \$45,010.00 (plus applicable taxes) for the supply of 70 Laptop Computers funded from the 2016-2017 Computer Replacement Budget be accepted.

B. Confirm Payments of Account (September)

The payments of account for the month of September were provided for information. The reports were accepted as circulated.

C. Review Monthly Reports (September)

The reports for the month of September were accepted as circulated.

6. OPERATIONS INFORMATION

A. Tenders under \$50,000

The Assistant Secretary-Treasurer reviewed the paper tenders and answered Trustee questions.

B. Question from Trustee Sumner re: Translation Services

Trustee Sumner asked questions regarding whether there is a budget line for translation services for Parent Council meetings. The Secretary-Treasurer noted that there is no budget allocated for Parent Council Meetings. He reviewed the Division budgets allocated to translation services in regards to consultations. The Committee agreed to discuss this item further at a later date.

7. NEXT REGULAR MEETING: Thursday, November 24, 2016, 12:00 p.m., Boardroom

The meeting adjourned at 3:03 p.m.

Respectfully submitted,

M. Sefton (Chair)

L. Ross

K. Sumner

J. Murray (Alternate)

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

**AUDITED FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

June 30, 2016

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BDO Canada LLP
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Independent Auditor's Report

To the Chairperson and Board of Trustees of
Brandon School Division

We have audited the accompanying financial statements of **Brandon School Division**, which comprise the consolidated statement of financial position as at June 30, 2016, 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 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 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 the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that 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, 2016, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Emphasis of Matters

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

BDO Canada LLP

Chartered Professional Accountants

Brandon, Manitoba
October 20, 2016

Date

Chairperson



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

Accountants' Report In Connection with Student Enrolment Reporting

To the Board of Trustees
Brandon School Division

We have audited the EIS Enrolment File Verification Report prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2015/2016 School Year of the Brandon School Division as at September 30, 2015. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

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

In our opinion, this report presents fairly, in all material respects, the enrolment of the Brandon School Division as at September 30, 2015 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2015/2016 School Year referred to above.

BDO Canada LLP

Chartered Professional Accountants

Brandon, Manitoba
October 20, 2016

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

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2015
BRANDON SCHOOL DIVISION

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

| SPECIAL UNGRADED CLASSES | | | GRADE | | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------------|--|----------------------|--|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-------------|----------|----------|------------|
| SCHOOL NAME | SE (Ages 4 to 13) | | SS (14 and Older) | | N | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | TOTAL ENROL | CODE 300 | CODE 400 | FILE TOTAL |
| | | | | | | | | | | | | | | | | | | | | | | |
| Alexander School | | | | | 20 | 15 | 12 | 10 | 10 | 16 | 10 | 14 | 11 | 10 | | | | | 118 | | 0 | 118 |
| Betty Gibson School | | | | | 29 | 41 | 35 | 42 | 28 | 26 | 43 | 43 | 32 | | | | | | 319 | | 0 | 319 |
| Crocus Plains Regional Secondary | | | | | | | | | | | | | | | 260 | 265 | 254 | 323 | 1,102 | 0 | | 1,102 |
| Earl Oxford School | | | | | 43 | 38 | 35 | 40 | 28 | 44 | 29 | 42 | 36 | | | | | | 335 | 1 | 0 | 336 |
| École Harrison | | | | | 40 | 43 | 41 | 44 | 49 | 36 | 44 | 38 | 25 | | | | | | 360 | | 0 | 360 |
| George Fliton School | | | | | 42 | 53 | 51 | 63 | 43 | 56 | 59 | 49 | 54 | | | | | | 470 | | 0 | 470 |
| Green Acres School | | | | | 21 | 30 | 20 | 27 | 18 | 27 | 17 | 17 | 16 | | | | | | 193 | | 0 | 193 |
| J. R. Reid School | | | | | 33 | 39 | 29 | 25 | 30 | 30 | 21 | 43 | 20 | | | | | | 270 | | 0 | 270 |
| King George School | | | | | 18 | 21 | 26 | 24 | 36 | 33 | 35 | 38 | 46 | | | | | | 277 | | 0 | 277 |



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

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2015

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 |
| Kirkcaldy Heights School | | | 30 | 48 | 39 | 43 | 36 | 37 | 45 | 36 | 44 | | | | | | 358 | 1 | 359 |
| Linden Lanes School | | | 34 | 40 | 45 | 50 | 44 | 40 | 45 | 38 | 37 | | | | | | 373 | 0 | 373 |
| Meadows School | | | 36 | 61 | 50 | 57 | 46 | 54 | 40 | 45 | 55 | | | | | | 444 | 0 | 444 |
| Neelin High | | 33 | | | | | | | | | | 140 | 141 | 145 | 316 | | 775 | 0 | 775 |
| New Era School | | | 69 | 68 | 58 | 55 | 71 | 49 | 42 | 31 | 49 | | | | | | 492 | 2 | 494 |
| O'Kelly School | | | 30 | 34 | 31 | 25 | 28 | 20 | 28 | 16 | 20 | | | | | | 232 | 0 | 232 |
| Riverheights School | 7 | 9 | 63 | 58 | 44 | 47 | 54 | 46 | 41 | 74 | 82 | | | | | | 525 | 0 | 525 |
| Riverview School (Brandon) | | | 33 | 31 | 33 | 33 | 28 | 19 | 22 | | | | | | | | 199 | 0 | 199 |
| Spring Valley Colony School | | | 2 | 7 | | 4 | 1 | 4 | 4 | 4 | 2 | 1 | 2 | | | 1 | 32 | 0 | 32 |
| St. Augustine School | | | 19 | 20 | 20 | 20 | 25 | 23 | 25 | 25 | 25 | | | | | | 202 | 0 | 202 |
| EIS CERT - PART 2 OF 2 (2015/2016) | | | | | | | | | | | | | | | | | | | |
| 23/Oct/15 Page 3 of 4 | | | | | | | | | | | | | | | | | | | |

EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2015
BRANDON SCHOOL DIVISION

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

| SPECIAL UNGRADED CLASSES | | | GRADE | | | | | | | | | | | | | | TOTAL ENROL | CODE 300 | CODE 400 | FILE TOTAL |
|---|----------------------|----------------------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------------|----------|----------|------------|
| SCHOOL NAME | SE (Ages 4 to 13) | SS (14 and Older) | N | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | |
| Valleyview Centennial School | | | 20 | | 29 | 18 | 22 | 19 | 20 | 27 | | | | | | | 155 | 0 | 155 | |
| Vincent Massey High | | | | | | | | | | | | | 211 | 221 | 232 | 242 | 906 | 0 | 906 | |
| Waverly Park School | | | 41 | 41 | 49 | 51 | 44 | 48 | 45 | 45 | 50 | 45 | | | | | 414 | 0 | 414 | |
| SCHOOL DIVISION TOTAL | 7 | 42 | 623 | 717 | 636 | 682 | 644 | 622 | 626 | 600 | 598 | 612 | 629 | 631 | 882 | 8,551 | 3 | 1 | 8,555 | |
| | | | | | | | | | | | | | | | | | | | | |
| PUPILS ATTENDING OUT OF DIVISION (ENROLMENT CODE 500 SERIES) | | | 3 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | | 4 | | | | | | 11 | |

Management's Responsibility for Financial Reporting

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

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

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

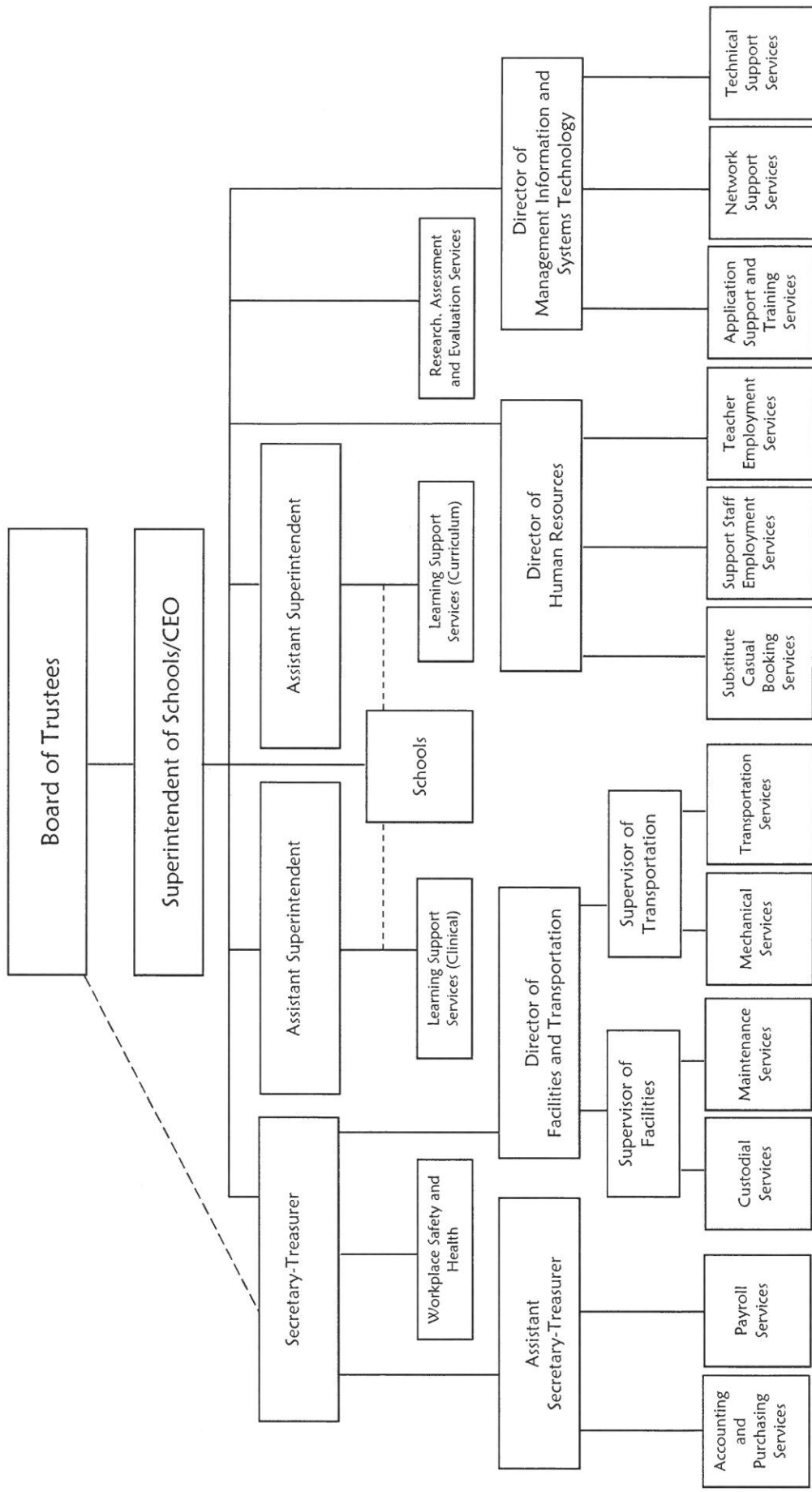
The Board of Trustees are responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the statements.

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

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

Chairperson _____

Brandon School Division Organizational Reporting Structure



EXPENSE DEFINITIONS

Operating Fund - consists of the nine functions defined below:

Function 100 - Regular Instruction - Consists of costs related directly to the K - 12 classroom, e.g. teachers, educational assistants, textbooks (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 | | 2016 | 2015 |
|-------|--|---------------------|---------------------|
| | Financial Assets | | |
| | Cash and Bank | 4,750,839 | 2,342,986 |
| | Due from - Provincial Government | 2,876,352 | 2,779,675 |
| | - Federal Government | 82,604 | 115,778 |
| | - Municipal Government | 20,277,396 | 18,675,020 |
| | - Other School Divisions | 58,506 | 24,141 |
| | - First Nations | 21,987 | 53,104 |
| | Accounts Receivable | 59,349 | 20,702 |
| | Accrued Investment Income | - | - |
| | Portfolio Investments | - | - |
| | | <u>28,127,033</u> | <u>24,011,406</u> |
| | Liabilities | | |
| 4 | Overdraft | - | - |
| | Accounts Payable | 14,016,096 | 11,363,065 |
| | Accrued Liabilities | 8,279 | 11,551 |
| 5 | Employee Future Benefits | 1,919,601 | 1,767,527 |
| | Accrued Interest Payable | 678,523 | 631,017 |
| | Due to - Provincial Government | - | - |
| | - Federal Government | - | - |
| | - Municipal Government | - | - |
| | - Other School Divisions | - | - |
| | - First Nations | - | - |
| 6 | Deferred Revenue | 3,191,748 | 3,318,142 |
| 7 | Borrowings from the Provincial Government | 31,661,399 | 28,854,352 |
| | Other Borrowings | - | - |
| 8 | School Generated Funds Liability | <u>190,785</u> | <u>274,615</u> |
| | | <u>51,666,431</u> | <u>46,220,269</u> |
| | Net Debt | <u>(23,539,398)</u> | <u>(22,208,863)</u> |
| | Non-Financial Assets | | |
| 9 | Net Tangible Capital Assets (TCA Schedule) | 43,515,798 | 39,301,313 |
| | Inventories | 87,303 | 54,920 |
| | Prepaid Expenses | <u>428,027</u> | <u>338,684</u> |
| | | <u>44,031,128</u> | <u>39,694,917</u> |
| 10 | Accumulated Surplus | <u>20,491,730</u> | <u>17,486,054</u> |

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

| Notes | | 2016 | 2015 |
|-------|---|--------------------|-------------------|
| | Revenue | | |
| | Provincial Government | 60,744,921 | 57,592,869 |
| | Federal Government | 20,654 | 20,196 |
| 11 | Municipal Government - Property Tax | 34,958,937 | 32,902,072 |
| | - Other | - | - |
| | Other School Divisions | 373,752 | 300,824 |
| | First Nations | 153,680 | 130,900 |
| | Private Organizations and Individuals | 929,669 | 778,064 |
| | Other Sources | 238,634 | 163,223 |
| | School Generated Funds | 2,593,879 | 2,392,158 |
| | Other Special Purpose Funds | 240,865 | 282,436 |
| | | <u>100,254,991</u> | <u>94,562,742</u> |
| | Expenses | | |
| | Regular Instruction | 54,412,671 | 52,479,939 |
| | Student Support Services | 19,264,763 | 17,815,990 |
| | Adult Learning Centres | - | - |
| | Community Education and Services | 253,711 | 241,746 |
| | Divisional Administration | 2,996,337 | 2,619,630 |
| | Instructional and Other Support Services | 2,757,008 | 2,484,418 |
| | Transportation of Pupils | 2,139,279 | 2,213,387 |
| | Operations and Maintenance | 7,507,948 | 7,224,637 |
| 12 | Fiscal - Interest | 1,290,595 | 1,086,844 |
| | - Other | 1,529,739 | 1,520,377 |
| | Amortization | 2,337,152 | 2,057,469 |
| | Other Capital Items | 32,174 | - |
| | School Generated Funds | 2,375,257 | 2,376,761 |
| | Other Special Purpose Funds | 230,122 | 248,371 |
| | | <u>97,126,756</u> | <u>92,369,569</u> |
| | Current Year Surplus (Deficit) before Non-vested Sick Leave | <u>3,128,235</u> | <u>2,193,173</u> |
| | Less: Non-vested Sick Leave Expense (Recovery) | <u>122,559</u> | <u>57,831</u> |
| | Net Current Year Surplus (Deficit) | <u>3,005,676</u> | <u>2,135,342</u> |
| | Opening Accumulated Surplus | 17,486,054 | 15,350,712 |
| | Adjustments: Tangible Cap. Assets and Accum. Amort. | - | - |
| | Other than Tangible Cap. Assets | - | - |
| | Non-vested sick leave - prior years | - | - |
| | Opening Accumulated Surplus, as adjusted | <u>17,486,054</u> | <u>15,350,712</u> |
| | Closing Accumulated Surplus | <u>20,491,730</u> | <u>17,486,054</u> |

See accompanying notes to the Financial Statements

CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT

For the Year Ended June 30, 2016

| | 2016 | 2015 |
|--|---------------------|---------------------|
| Net Current Year Surplus (Deficit) | 3,005,676 | 2,135,342 |
| Amortization of Tangible Capital Assets | 2,337,152 | 2,057,469 |
| Acquisition of Tangible Capital Assets | (6,551,637) | (10,246,416) |
| (Gain) / Loss on Disposal of Tangible Capital Assets | (11,036) | (20,184) |
| Proceeds on Disposal of Tangible Capital Assets | 11,036 | 20,184 |
| | (4,214,485) | (8,188,947) |
| Inventories (Increase)/Decrease | (32,383) | 1,177 |
| Prepaid Expenses (Increase)/Decrease | (89,343) | (94,791) |
| | (121,726) | (93,614) |
| (Increase)/Decrease in Net Debt | (1,330,535) | (6,147,219) |
| Net Debt at Beginning of Year | (22,208,863) | (16,061,644) |
| Adjustments Other than Tangible Cap. Assets | - | - |
| | (22,208,863) | (16,061,644) |
| Net Debt at End of Year | (23,539,398) | (22,208,863) |

CONSOLIDATED STATEMENT OF CASH FLOW

For the Year Ended June 30, 2016

| | 2016 | 2015 |
|---|------------------|------------------|
| Operating Transactions | | |
| Net Current Year Surplus (Deficit) | 3,005,676 | 2,135,342 |
| Non-Cash Items Included in Current Year Surplus/(Deficit): | | |
| Amortization of Tangible Capital Assets | 2,337,152 | 2,057,469 |
| (Gain)/Loss on Disposal of Tangible Capital Assets | (11,036) | (20,184) |
| Employee Future Benefits Increase/(Decrease) | 152,074 | 159,034 |
| Due from Other Organizations (Increase)/Decrease | (1,669,127) | (628,960) |
| Accounts Receivable & Accrued Income (Increase)/Decrease | (38,647) | 76,329 |
| Inventories and Prepaid Expenses - (Increase)/Decrease | (121,726) | (93,614) |
| Due to Other Organizations Increase/(Decrease) | - | (1,627) |
| Accounts Payable & Accrued Liabilities Increase/(Decrease) | 2,697,265 | (402,735) |
| Deferred Revenue Increase/(Decrease) | (126,394) | 151,747 |
| School Generated Funds Liability Increase/(Decrease) | (83,830) | 6,433 |
| Adjustments Other than Tangible Cap. Assets | - | - |
| Cash Provided by (Applied to) Operating Transactions | 6,141,407 | 3,439,234 |
| Capital Transactions | | |
| Acquisition of Tangible Capital Assets | (6,551,637) | (10,246,416) |
| Proceeds on Disposal of Tangible Capital Assets | 11,036 | 20,184 |
| Cash Provided by (Applied to) Capital Transactions | (6,540,601) | (10,226,232) |
| Investing Transactions | | |
| Portfolio Investments (Increase)/Decrease | - | - |
| Cash Provided by (Applied to) Investing Transactions | - | - |
| Financing Transactions | | |
| Borrowings from the Provincial Government Increase/(Decrease) | 2,807,047 | 13,793,528 |
| Other Borrowings Increase/(Decrease) | - | - |
| Cash Provided by (Applied to) Financing Transactions | 2,807,047 | 13,793,528 |
| Cash and Bank / Overdraft (Increase)/Decrease | 2,407,853 | 7,006,530 |
| Cash and Bank (Overdraft) at Beginning of Year | 2,342,986 | (4,663,544) |
| Cash and Bank (Overdraft) at End of Year | 4,750,839 | 2,342,986 |

**BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2016**

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 public sector accounting standards as established by the Chartered Professional Accountants of Canada.

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, 2016

d) School Generated Funds

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

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

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

e) Tangible Capital Assets

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

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

| <u>Asset Description</u> | Capitalization Threshold (\$) | Estimated Useful Life (years) |
|---|--|--|
| 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, 2016

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, 2016**

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, 2016

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, 2016 is \$10,500,000. This line of credit is repayable on demand at the bank's prime rate less .600%; interest is paid monthly. Interest earned is the monthly average Banker's Acceptance rate less the Banker's Acceptance cap.

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, 2016 is an increase of \$122,559 (2015 – increase of \$57,831). At June 30, 2016, the Division has recorded an estimated liability of \$539,213 (2015 - \$416,654) 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% (2015 – 4%) and a salary rate increase of 2% (2015 – 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 2015-2016 is a decrease of \$10,617 (2014-2015 increase of \$4,073).

At June 30, 2016, the Division has recorded an estimated liability for employee future benefits of \$1,919,601 (2015 - \$1,767,527).

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, 2015 | Additions in the period | Revenue recognized in the period | Balance as at June 30, 2016 |
|-------------------------------|--------------------------------|----------------------------|--|--------------------------------|
| Education property tax credit | \$ 3,221,013 | \$ 7,618,689 | \$ 7,755,488 | \$ 3,084,214 |
| Other special funds | 97,129 | 143,897 | 133,492 | 107,535 |
| | <u>\$ 3,318,142</u> | <u>\$ 7,762,586</u> | <u>\$ 7,888,980</u> | <u>\$ 3,191,748</u> |

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2016

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 2016 to 2036. 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 9.875%.

The interest payable as at June 30, 2016 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 |
|------------|----------------------|----------------------|----------------------|
| 2016-17 | \$ 1,682,842 | \$ 1,308,496 | \$ 2,991,338 |
| 2017-18 | 1,652,477 | 1,227,921 | 2,880,398 |
| 2018-19 | 1,705,169 | 1,152,045 | 2,857,214 |
| 2019-20 | 1,730,622 | 1,073,929 | 2,804,551 |
| 2020-21 | 1,775,454 | 995,125 | 2,770,579 |
| Thereafter | 23,114,836 | 6,482,551 | 29,597,387 |
| | <u>\$ 31,661,399</u> | <u>\$ 12,240,068</u> | <u>\$ 43,901,467</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 \$190,785.

| | 2016 |
|-----------------------|-------------------|
| Parent Council Funds | \$ 170,556 |
| Student Council Funds | 19,075 |
| Staff Funds | 1,154 |
| | <u>\$ 190,785</u> |

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2016

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 | 2016 Net Book Value |
|-------------------------------|----------------------|-----------------------------|------------------------|
| Owned-tangible capital assets | \$ 93,159,411 | \$ 49,837,946 | \$ 43,321,465 |
| Capital lease | 555,236 | 360,903 | 194,333 |
| | <u>\$ 93,714,647</u> | <u>\$ 50,198,849</u> | <u>\$ 43,515,798</u> |

10. Accumulated Surplus

The consolidated accumulated surplus is comprised of the following:

| | 2016 |
|-------------------------------------|----------------------|
| Operating fund: | |
| Designated surplus | \$ 524,900 |
| Undesignated surplus | 3,088,583 |
| Less: Non-vested sick leave to date | (539,213) |
| | <u>3,074,270</u> |
| Capital fund: | |
| Reserve accounts | 6,520,302 |
| Equity in tangible capital assest | 8,913,912 |
| | <u>15,434,214</u> |
| Special purpose fund: | |
| School generated funds | 909,893 |
| Other special purpose funds | 1,073,353 |
| | <u>1,983,246</u> |
| Total accumulated surplus | <u>\$ 20,491,730</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.

| | 2016 |
|--|-------------------|
| Insurance Aggregate Retention (Self-Insurance) | \$ 45,000 |
| School budget carryovers by board policy | 479,900 |
| | <u>\$ 524,900</u> |

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2016

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

| | 2016 |
|--|--------------------|
| Admin. Office Roof Replacement | \$ 220,000 |
| Ameresco | 150,000 |
| Administration Building Reserves | 175,526 |
| Bus Garage Addition | 450,000 |
| Bus Reserves | 1,104,802 |
| Disaster Recovery System | 200,517 |
| Electrician Vehicle | 48,200 |
| Emergency Equipment/System Replacement | 100,000 |
| ERP System | 800,000 |
| Green Acres Gymnasium | 51,000 |
| Johnson Controls | 120,000 |
| New School | 2,000,000 |
| School Building Reserves | 411,557 |
| School Bus Video Surveillance Hardware | 188,700 |
| Security Camera/Card Access | 500,000 |
| | <u>\$6,520,302</u> |

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

| | 2016 |
|-----------------------------|---------------------|
| Scholarship trust | \$ 5,093 |
| Property trust | 900,761 |
| Charitable donation fund | 167,499 |
| Other special purpose funds | <u>\$ 1,073,353</u> |

BRANDON SCHOOL DIVISION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2016

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 2015 tax year and 56.5% from 2016 tax year. Below are the related revenue and receivable amounts:

| | 2016 | 2015 |
|--|---------------|---------------|
| Revenue - Municipal Government - Property Tax | \$ 34,958,937 | \$ 32,902,072 |
| Receivable - Due from Municipal - Property Tax | \$ 20,277,396 | \$ 18,675,020 |

12. Interest Received and Paid

The Division received interest during the year of \$86,213 (previous year \$106,773); interest paid during the year was \$1,290,595 (previous year \$1,086,844).

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

| | 2016 |
|---|---------------------|
| Operating fund | |
| Fiscal-short term loan, interest and bank charges | \$ 4,228 |
| Capital fund | |
| Debenture debt interest | 1,286,367 |
| Other interest | |
| | <u>\$ 1,290,595</u> |

The accrual portion of debenture debt interest expense of \$678,523 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, 2016, the amount of this special levy was \$533,045 (2015 - \$448,740). These amounts are not included in the Division's consolidated financial statements.

| | |
|--|-------------------|
| Operating Fund Accumulated Surplus (Deficit) | 3,074,270 |
| Equity in Tangible Capital Assets | 8,913,912 |
| Capital Reserve Accounts | 6,520,302 |
| School Generated Funds | 909,893 |
| Other Special Purpose Funds | <u>1,073,353</u> |
| Consolidated Accumulated Surplus | <u>20,491,730</u> |

[illegible]

** Gross of Non-vested sick leave.

OPERATING FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

| | 2016 | 2015 |
|--|-------------------|-------------------|
| Financial Assets | | |
| Cash and Bank | 2,575,760 | 477,007 |
| Due from | | |
| - Provincial Government | 2,159,735 | 2,150,692 |
| - Federal Government | 51,274 | 67,010 |
| - Municipal Government | 20,277,396 | 18,675,020 |
| - Other School Divisions | 58,506 | 24,141 |
| - First Nations | 21,987 | 53,104 |
| - Other Funds | 2,316,426 | - |
| Accounts Receivable | 59,349 | 20,702 |
| Accrued Investment Income | - | - |
| Portfolio Investments | - | - |
| | <u>27,520,433</u> | <u>21,467,676</u> |
| Liabilities | | |
| Overdraft | - | - |
| Accounts Payable | 13,321,563 | 11,063,070 |
| Accrued Liabilities | 8,279 | 11,551 |
| Employee Future Benefits | 1,919,601 | 1,767,527 |
| Accrued Interest Payable | - | - |
| Due to | | |
| - Provincial Government | - | - |
| - Federal Government | - | - |
| - Municipal Government | - | - |
| - Other School Divisions | - | - |
| - First Nations | - | - |
| - Capital Fund | 6,520,302 | 2,679,891 |
| Deferred Revenue | 3,191,748 | 3,318,142 |
| Other Borrowings | - | - |
| | <u>24,961,493</u> | <u>18,840,181</u> |
| Net Financial Assets (Net Debt) | <u>2,558,940</u> | <u>2,627,495</u> |
| Non-Financial Assets | | |
| Inventories | 87,303 | 54,920 |
| Prepaid Expenses | 428,027 | 338,684 |
| | <u>515,330</u> | <u>393,604</u> |
| Accumulated Surplus (Deficit) | <u>3,074,270</u> | <u>3,021,099</u> |

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

For the Year Ended June 30

| | 2016 Actual | 2016 Budget | 2015 Actual |
|---|--------------------|-------------------|--------------------|
| Revenue | | | |
| Provincial Government - Core | 57,851,232 | 57,498,725 | 55,360,288 |
| Federal Government | 20,654 | 20,000 | 20,196 |
| Municipal Government - Property Tax | 34,958,937 | 34,923,575 | 32,902,072 |
| - Other | - | - | - |
| Other School Divisions | 373,752 | 333,800 | 300,824 |
| First Nations | 153,680 | 247,600 | 130,900 |
| Private Organizations and Individuals | 929,669 | 728,600 | 778,064 |
| Other Sources | 86,213 | 87,400 | 106,773 |
| | <u>94,374,137</u> | <u>93,839,700</u> | <u>89,599,117</u> |
| Expenses | | | |
| Regular Instruction | 54,412,671 | 55,771,700 | 52,479,939 |
| Student Support Services | 19,264,763 | 19,130,200 | 17,815,990 |
| Adult Learning Centres | - | - | - |
| Community Education and Services | 253,711 | 374,800 | 241,746 |
| Divisional Administration | 2,996,337 | 3,231,500 | 2,619,630 |
| Instructional and Other Support Services | 2,757,008 | 2,797,800 | 2,484,418 |
| Transportation of Pupils | 2,139,279 | 2,294,000 | 2,213,387 |
| Operations and Maintenance | 7,507,948 | 7,795,600 | 7,224,637 |
| Fiscal | 1,533,967 | 1,630,100 | 1,536,052 |
| | <u>90,865,684</u> | <u>93,025,700</u> | <u>86,615,799</u> |
| Current Year Surplus (Deficit) before Non-vested Sick Leave | <u>3,508,453</u> | <u>814,000</u> | <u>2,983,318</u> |
| Less: Non-vested Sick Leave Expense (Recovery) | <u>122,559</u> | | <u>57,831</u> |
| Current Year Surplus (Deficit) after Non-vested Sick Leave | <u>3,385,894</u> | <u>814,000</u> | <u>2,925,487</u> |
| Net Transfers from (to) Capital Fund | <u>(3,332,723)</u> | <u>(814,000)</u> | <u>(3,694,002)</u> |
| Transfers from Special Purpose Funds | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Current Year Surplus (Deficit) | <u>53,171</u> | <u>0</u> | <u>(768,515)</u> |
| Opening Accumulated Surplus (Deficit) | 3,021,099 | | 3,789,614 |
| Adjustments: Liability for Contaminated Sites | - | | - |
| | - | | - |
| Non-vested sick leave - prior years | - | | - |
| Opening Accumulated Surplus (Deficit), as adjusted | <u>3,021,099</u> | | <u>3,789,614</u> |
| Closing Accumulated Surplus (Deficit) | <u>3,074,270</u> | | <u>3,021,099</u> |

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

For the Year Ended June 30, 2016

Funding of Schools Program

Base Support

| | | |
|--|------------|------------|
| Instructional Support | 15,416,591 | |
| Additional Instructional Support for Small Schools | - | |
| Sparsity | 118,379 | |
| Curricular Materials | 479,976 | |
| Information Technology | 496,024 | |
| Library Services | 736,032 | |
| Student Services | 2,713,869 | |
| Counselling and Guidance | 664,023 | |
| Professional Development | 368,017 | |
| Physical Education | 191,502 | |
| Occupancy | 3,027,548 | 24,211,961 |

Categorical Support

| | | |
|---|-----------|-----------|
| Transportation | 1,011,456 | |
| Board and Room | - | |
| Special Needs: Coordinator/Clinician | 560,020 | |
| Special Needs: Level 2 | 1,113,774 | |
| Special Needs: Level 3 | 1,372,460 | |
| Senior Years Technology Education | 596,419 | |
| English as an Additional Language | 638,100 | |
| Aboriginal Academic Achievement (including BSSAP) | 351,500 | |
| Aboriginal and International Languages | 430 | |
| French Language Education | 196,154 | |
| Small Schools | 21,680 | |
| Enrolment Change Support | 550,783 | |
| Northern Allowance | - | |
| Early Childhood Development Initiative | 153,552 | |
| Literacy and Numeracy | 665,518 | |
| Education for Sustainable Development | 15,400 | 7,247,246 |

Equalization

14,239,065

Additional Equalization

-

Adjustment for Days Closed

-

Formula Guarantee

-

Other Program Support

| | | |
|--|---------|---------|
| School Buildings Support: "D" Projects | 201,001 | |
| Technology Education Equipment Replacement | 93,385 | |
| Skills Strategy Equipment Enhancement | 195,232 | |
| Other Minor Capital Support | - | |
| Prior Year Support | | |
| Finalization of Previous Year Support | (6) | |
| Curricular Materials | - | |
| School Buildings Support: "D" Projects | - | |
| Technology Education Equipment | - | 489,612 |

46,187,884

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

For the Year Ended June 30, 2016

Other Department of Education and Training

| | |
|---|------------|
| Non-Resident | - |
| Special Needs | - |
| Institutional Programs | - |
| Nursing Supports (URIS) | - |
| Substitute Fees | 6,997 |
| General Support Grant | 1,491,630 |
| Education Property Tax Credit | 7,637,405 |
| Tax Incentive Grant | 1,825,492 |
| Smaller Classes Initiative (K - 3) | 431,223 |
| Community Schools | 53,908 |
| Healthy Schools Initiative | 19,065 |
| Learning to Age 18 Coordinator | 40,373 |
| Other: Christian Heritage Agreement | 8,825 |
| French Second Language Revitalization | 36,922 |
| Career Development | 75,000 |
| Marking | 11,764 |
| Reading Apprenticeship | 11,765 |
| Math Professional Learning | 1,439 |
| Scientists in the Classroom Grant | 500 |
| Surveys & Assessments | 4,437 |
| Elections Manitoba | 2,585 |
| Recognize Unearned PY MB Hydro ESD Grant | 3,033 |
| Recognize Unearned PY Scientists in the Classroom | 985 |
| | |
| | |
| | 11,663,348 |

Other Provincial Government Departments (Not including GBE's)

| | |
|------------------------|---|
| Employment Programs | - |
| Adult Learning Centres | - |
| Other: | - |
| | |
| | |
| | |
| | |
| | |
| | |
| | 0 |

| | |
|---|-------------------|
| Funding of Schools Program (previous page) | 46,187,884 |
|---|-------------------|

| | |
|--|-------------------|
| TOTAL PROVINCIAL GOVERNMENT REVENUE | 57,851,232 |
|--|-------------------|

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

For the Year Ended June 30, 2016

| | | | |
|---|---------------------------------|------------|--------------------------|
| Federal Government | | | |
| Tuition Fees | | - | |
| Transportation of Pupils | | - | |
| French Language Monitor | | - | |
| English as an Additional Language (Adults) | | - | |
| Other: | <u>Odyssey Program</u> | 20,654 | |
| | | | |
| | | | |
| | | | 20,654 |
| Municipal Government | | | |
| Special Requirement | 44,421,834 | | |
| Less: Education Property Tax Credit | (7,637,405) | | |
| Less: Tax Incentive Grant | <u>(1,825,492)</u> | 34,958,937 | |
| Other: | | - | 34,958,937 |
| Other School Divisions | | | |
| Tuition Fees | | - | |
| Transfer Fees | | 67,600 | |
| Residual Fees | | 306,152 | |
| Transportation of Pupils | | - | |
| Other: | | - | |
| | | | |
| | | | 373,752 |
| First Nations | | | |
| Tuition Fees | | 153,680 | |
| Transportation of Pupils | | - | |
| Other: | | - | |
| | | | |
| | | | 153,680 |
| Private Organizations and Individuals (Includes GBE's) | | | |
| Regular Tuition | | - | |
| International Tuition | | 56,500 | |
| Continuing Education | | - | |
| Other Tuition: | | - | |
| Food Service | | 294,300 | |
| Government Business Enterprises (GBE's) | | - | |
| Other: | <u>Joint Use Recoveries</u> | 59,323 | |
| | <u>Field Trip Recoveries</u> | 66,883 | |
| | <u>Building Rental Income</u> | 40,577 | |
| | <u>Vocational Sales</u> | 63,382 | |
| | <u>PMHA (LEAPS) Recoveries</u> | 189,852 | |
| | <u>Other Expense Recoveries</u> | 158,852 | 929,669 |
| Other Sources | | | |
| Interest | | 86,213 | |
| Donations | | - | |
| Other: | | - | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | 86,213 |
| TOTAL NON-PROVINCIAL GOVERNMENT REVENUE | | | <u><u>36,522,905</u></u> |

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 | 2016 | 2015 |
|---|---------------------|--------------------------|------------------------|------------------------|---------------------------|--|--------------------------|----------------------------|----------------------------|------------|------------|
| | 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 | 46,478,401 | 17,451,563 | - | 178,810 | 2,054,736 | 1,813,734 | 1,380,905 | 3,310,291 | | 72,668,440 | 69,548,827 |
| Employees Benefits and Allowances | 2,708,650 | 1,399,686 | - | 13,599 | 260,160 | 129,381 | 182,873 | 499,139 | | 5,193,488 | 4,754,473 |
| Services | 669,496 | 275,793 | - | 23,477 | 602,202 | 744,502 | 213,874 | 2,831,592 | | 5,360,936 | 5,155,939 |
| Supplies, Materials and Minor Equipment | 4,453,164 | 137,721 | - | 37,825 | 79,239 | 69,391 | 361,627 | 866,926 | | 6,005,893 | 5,497,788 |
| Interest and Bank Charges | | | | | | | | | 4,228 | 4,228 | 15,675 |
| Bad Debt Expense | | | | | | | | | (22,250) | (22,250) | 27,685 |
| Transfers | 102,960 | - | - | - | - | - | - | - | (PAYROLL TAX) 1,551,989 | 1,654,949 | 1,615,412 |
| TOTALS | 54,412,671 | 19,264,763 | 0 | 253,711 | 2,996,337 | 2,757,008 | 2,139,279 | 7,507,948 | 1,533,967 | 90,865,694 | 86,615,799 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 100

18-Oct-16

For the Year Ended June 30, 2016

| REGULAR INSTRUCTION | | 10 | SINGLE TRACK SCHOOLS * | | | | 80 | 90 | TOTALS |
|---|---|----------------|------------------------|----------|------------------|--|-----------------------|-----------------------------------|------------|
| | | | 20 | 50 | 70 | | | | |
| CODE | OBJECT \ PROGRAM | ADMINISTRATION | ENGLISH LANGUAGE | FRANÇAIS | FRENCH IMMERSION | | DUAL TRACK SCHOOLS ** | SENIOR YEARS TECHNOLOGY EDUCATION | |
| 3XX SALARIES | | | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 3,843,045 | | | | | | | 3,843,045 |
| 330 | Instructional - Teaching | 0 | 30,207,613 | 0 | 1,488,144 | | 6,042,840 | 1,947,183 | 39,685,780 |
| 350 | Instructional - Other | | 836,496 | 0 | 18,238 | | 193,716 | 102,081 | 1,150,531 |
| 360 | Technical, Specialized and Service | 78,018 | 0 | 0 | 0 | | 25,119 | 140,815 | 243,952 |
| 370 | Secretarial, Clerical and Other | 1,114,586 | | | | | | | 1,114,586 |
| 390 | Information Technology | 440,507 | | | | | | | 440,507 |
| | Total Salaries | 5,476,156 | 31,044,109 | 0 | 1,506,382 | | 6,261,675 | 2,190,079 | 46,478,401 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | 400,035 | 1,746,068 | 0 | 75,427 | | 348,788 | 138,332 | 2,708,650 |
| 5-6XX SERVICES | | | | | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 10,593 | 0 | 540 | | 0 | 0 | 11,133 |
| 520 | Communications | 169,261 | 0 | 0 | 0 | | 0 | 0 | 169,261 |
| 540 | Travel and Meetings | 5,418 | 8,734 | 0 | 2,239 | | 788 | 3,134 | 20,313 |
| 560 | Tuition | | 0 | 0 | 0 | | 0 | 20,868 | 20,868 |
| 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 | 827 | 64,429 | 0 | 3,230 | | 12,206 | 13,827 | 94,519 |
| 610 | Rentals | 2,106 | 50,642 | 0 | 2,619 | | 12,633 | 198 | 68,198 |
| 630 | Advertising | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| 640 | Dues and Fees | 0 | 12,654 | 0 | 821 | | 255 | 0 | 13,730 |
| 650 | Professional and Staff Development | 23,091 | | | | | | | 23,091 |
| 680 | Information Technology Services | 131,844 | 100,082 | 0 | 518 | | 15,939 | 0 | 248,383 |
| | Total Services | 332,547 | 247,134 | 0 | 9,967 | | 41,821 | 38,027 | 669,496 |
| 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | | | | |
| 710 | Supplies | 47,089 | 769,687 | 0 | 57,159 | | 149,677 | 514,326 | 1,537,938 |
| 740 | Curricular and Media Materials | 8,840 | 635,424 | 0 | 20,810 | | 108,082 | 29,041 | 802,197 |
| 760 | Minor Equipment | 0 | 385,132 | 0 | 24,048 | | 36,015 | 405,836 | 851,031 |
| 780 | Information Technology Equipment | 326 | 1,234,024 | 0 | 1,611 | | 22,609 | 3,428 | 1,261,998 |
| | Total Supplies, Materials and Minor Equipment | 56,255 | 3,024,267 | 0 | 103,628 | | 316,383 | 952,631 | 4,453,164 |
| 96X-99 TRANSFERS | | | | | | | | | |
| 960 | School Divisions | | 102,960 | 0 | 0 | | 0 | 0 | 102,960 |
| 980 | Organizations and Individuals | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | Total Transfers | 0 | 102,960 | 0 | 0 | | 0 | 0 | 102,960 |
| TOTALS | | 6,264,993 | 36,164,538 | 0 | 1,695,404 | | 6,968,667 | 3,319,069 | 54,412,671 |

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

** includes multi-track schools.

OPERATING FUND - EXPENSE DETAIL: FUNCTION 200 For the Year Ended June 30, 2016

| STUDENT SUPPORT SERVICES | | 10 | 30 | 40 | 50 | 60 | 70 | TOTALS |
|---|---|----------------------------------|-------------------------------------|----------------------|----------------------|----------------------|-----------------------------|------------|
| CODE | OBJECT \ PROGRAM | ADMINISTRATION /CO-ORDINATION | CLINICAL AND RELATED SERVICES | SPECIAL PLACEMENT | REGULAR PLACEMENT | RESOURCE SERVICES | COUNSELLING AND GUIDANCE | |
| 3XX SALARIES | | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 178,914 | 0 | | | 0 | 0 | 178,914 |
| 330 | Instructional - Teaching | 0 | 0 | 952,525 | 3,393,316 | 3,970,199 | 1,389,260 | 9,705,300 |
| 350 | Instructional - Other | | 2,719 | 0 | 5,116,271 | 143,968 | 351,316 | 5,614,274 |
| 360 | Technical, Specialized and Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 370 | Secretarial, Clerical and Other | 20,317 | 0 | | | | | 20,317 |
| 380 | Clinician | | 1,932,758 | | | | 0 | 1,932,758 |
| 390 | Information Technology | 0 | 0 | | | | | 0 |
| Total Salaries | | 199,231 | 1,935,477 | 952,525 | 8,509,587 | 4,114,167 | 1,740,576 | 17,451,563 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | 6,406 | 103,479 | 45,251 | 885,066 | 227,576 | 131,908 | 1,399,686 |
| 5-6XX SERVICES | | | | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 22,349 | 0 | 0 | 72,984 | 98,901 | 194,234 |
| 520 | Communications | 1,104 | 12,665 | 0 | 619 | 2,475 | 922 | 17,785 |
| 540 | Travel and Meetings | 0 | 39,330 | 1,188 | 1,440 | 8,319 | 12,997 | 63,274 |
| 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 | 0 | 0 | 0 |
| 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 | 0 | 500 | 0 | 0 | 0 | 0 | 500 |
| 680 | Information Technology Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Services | | 1,104 | 74,844 | 1,188 | 2,059 | 83,778 | 112,820 | 275,793 |
| 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | | | |
| 710 | Supplies | 712 | 30,677 | 16,429 | 6,494 | 20,920 | 0 | 75,232 |
| 740 | Curricular and Media Materials | 0 | 8,767 | 366 | 0 | 0 | 0 | 9,133 |
| 760 | Minor Equipment | 0 | 17,956 | 0 | 0 | 1,126 | 0 | 19,082 |
| 780 | Information Technology Equipment | 0 | 33,748 | 526 | 0 | 0 | 0 | 34,274 |
| Total Supplies, Materials and Minor Equipment | | 712 | 91,148 | 17,321 | 6,494 | 22,046 | 0 | 137,721 |
| 96X-99 TRANSFERS | | | | | | | | |
| 960 | School Divisions | | | 0 | 0 | | | 0 |
| 980 | Organizations and Individuals | 0 | 0 | 0 | 0 | | | 0 |
| Total Transfers | | 0 | 0 | 0 | 0 | | | 0 |
| TOTALS | | 207,453 | 2,204,948 | 1,016,285 | 9,403,206 | 4,447,567 | 1,985,304 | 19,264,763 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 300
For the Year Ended June 30, 2016

| 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 |
| 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 |
| 590 | Maintenance and Repair Services | 0 | 0 | 0 |
| 610 | Rentals | 0 | 0 | 0 |
| 620 | Property Taxes | 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 |
| | Total Transfers | 0 | 0 | 0 |
| | TOTALS | 0 | 0 | 0 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 400

For the Year Ended June 30, 2016

| COMMUNITY EDUCATION AND SERVICES | | 10 | 20 | 30 | 40 | TOTALS |
|---|--|-------------------------|--|---|-------------------------------|---------|
| CODE | OBJECT \ PROGRAM | CONTINUING EDUCATION | ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS | COMMUNITY SERVICES AND RECREATION | PRE-KINDERGARTEN EDUCATION | |
| 3XX | SALARIES | | | | | |
| 320 | Executive, Managerial and Supervisory | 0 | 0 | 0 | 0 | 0 |
| 330 | Instructional - Teaching | 0 | 0 | 32,342 | 0 | 32,342 |
| 350 | Instructional - Other | 0 | 0 | 4,321 | 68,901 | 73,222 |
| 360 | Technical, Specialized and Service | 0 | 0 | 50,309 | 0 | 50,309 |
| 370 | Secretarial, Clerical and Other | 0 | 0 | 0 | 0 | 0 |
| 380 | Clinician | | | | 22,937 | 22,937 |
| 390 | Information Technology | 0 | 0 | 0 | 0 | 0 |
| | Total Salaries | 0 | 0 | 86,972 | 91,838 | 178,810 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 0 | 0 | 567 | 13,032 | 13,599 |
| 5-6XX | SERVICES | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 0 | 0 | 22,847 | 22,847 |
| 520 | Communications | 0 | 0 | 0 | 0 | 0 |
| 540 | Travel and Meetings | 0 | 0 | 0 | 360 | 360 |
| 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 | 270 | 0 | 270 |
| 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 | 270 | 23,207 | 23,477 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | |
| 710 | Supplies | 0 | 0 | 12,665 | 25,160 | 37,825 |
| 740 | Curricular and Media Materials | 0 | 0 | 0 | 0 | 0 |
| 760 | Minor Equipment | 0 | 0 | 0 | 0 | 0 |
| 780 | Information Technology Equipment | 0 | 0 | 0 | 0 | 0 |
| | Total Supplies, Materials and Minor Equipment | 0 | 0 | 12,665 | 25,160 | 37,825 |
| 96X-99 | TRANSFERS | | | | | |
| 980 | Organizations and Individuals | 0 | 0 | 0 | 0 | 0 |
| 999 | Recharge | | | | | |
| | Total Transfers | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 0 | 0 | 100,474 | 153,237 | 253,711 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 500

For the Year Ended June 30, 2016

18-Oct-16

| 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 | 141,670 | | | | 141,670 |
| 320 | Executive, Managerial and Supervisory | 0 | 303,685 | 384,047 | 121,089 | 808,821 |
| 360 | Technical, Specialized and Service | 0 | 0 | 283,079 | 0 | 283,079 |
| 370 | Secretarial, Clerical and Other | 0 | 179,087 | 626,873 | 15,206 | 821,166 |
| 390 | Information Technology | | | 0 | 0 | 0 |
| | Total Salaries | 141,670 | 482,772 | 1,293,999 | 136,295 | 2,054,736 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 2,497 | 36,566 | 200,542 | 20,555 | 260,160 |
| 5-6XX | SERVICES | | | | | |
| 510 | Professional, Technical and Specialized | 1,321 | 5,476 | 107,356 | 54,844 | 168,997 |
| 520 | Communications | 0 | 6,472 | 38,331 | 1,050 | 45,853 |
| 540 | Travel and Meetings | 43,972 | 20,603 | 26,499 | 870 | 91,944 |
| 570 | Printing and Binding | 0 | 0 | 0 | 0 | 0 |
| 580 | Insurance and Bond Premiums | 0 | 0 | 65,724 | | 65,724 |
| 590 | Maintenance and Repair Services | 11 | 9,746 | 0 | 0 | 9,757 |
| 610 | Rentals | 0 | 0 | 10,850 | 0 | 10,850 |
| 630 | Advertising | 0 | 229 | 41,224 | 0 | 41,453 |
| 640 | Dues and Fees | 98,984 | 5,158 | 5,701 | 0 | 109,843 |
| 650 | Professional and Staff Development | 0 | 6,910 | 21,470 | 5,206 | 33,586 |
| 680 | Information Technology Services | 0 | 0 | 0 | 24,195 | 24,195 |
| | Total Services | 144,288 | 54,594 | 317,155 | 86,165 | 602,202 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | |
| 710 | Supplies | 1,631 | 19,430 | 1,599 | 1,406 | 24,066 |
| 740 | Curricular and Media Materials | 0 | 0 | 0 | 0 | 0 |
| 760 | Minor Equipment | 0 | 7,628 | 17,665 | 0 | 25,293 |
| 780 | Information Technology Equipment | 0 | 0 | 2,326 | 27,554 | 29,880 |
| | Total Supplies, Materials and Minor Equipment | 1,631 | 27,058 | 21,590 | 28,960 | 79,239 |
| 96X-99 | TRANSFERS | | | | | |
| 960 | School Divisions | 0 | | | | 0 |
| 980 | Organizations and Individuals | 0 | 0 | | | 0 |
| 999 | Recharge | | 0 | | | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 290,086 | 600,990 | 1,833,286 | 271,975 | 2,996,337 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2016

18-Oct-16

| INSTRUCTIONAL AND OTHER SUPPORT SERVICES | | 05 | 10 | 20 | 30 | 80 | TOTALS |
|--|---|--|-------------------------------------|------------------------|------------------------------------|--------|-----------|
| CODE | OBJECT \ PROGRAM | CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION | CURRICULUM CONSULTING & DEVELOPMENT | LIBRARY / MEDIA CENTRE | PROFESSIONAL AND STAFF DEVELOPMENT | OTHER | |
| 3XX SALARIES | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 70,043 | 81,338 | 0 | 0 | | 151,381 |
| 330 | Instructional - Teaching | | 347,358 | 726,509 | 375,782 | 0 | 1,449,649 |
| 350 | Instructional - Other | | 0 | 104,143 | 0 | 0 | 104,143 |
| 360 | Technical, Specialized and Service | 0 | 0 | 0 | 56,036 | 27,560 | 83,596 |
| 370 | Secretarial, Clerical and Other | 0 | 0 | 0 | 24,965 | 0 | 24,965 |
| 390 | Information Technology | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Salaries | | 70,043 | 428,696 | 830,652 | 456,783 | 27,560 | 1,813,734 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | 1,952 | 19,186 | 56,030 | 48,723 | 3,490 | 129,381 |
| 5-6XX SERVICES | | | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 0 | 342 | 0 | 0 | 342 |
| 520 | Communications | 0 | 2,488 | 619 | 1,244 | 300 | 4,651 |
| 540 | Travel and Meetings | 0 | 7,525 | 0 | | 4,900 | 12,425 |
| 560 | Tuition | | | | | 0 | 0 |
| 570 | Printing and Binding | 0 | 0 | 0 | 0 | 0 | 0 |
| 580 | Insurance and Bond Premiums | 0 | 0 | 0 | | 0 | 0 |
| 590 | Maintenance and Repair Services | 0 | 0 | 0 | 0 | 0 | 0 |
| 610 | Rentals | 0 | 0 | 0 | 0 | 0 | 0 |
| 630 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | Dues and Fees | 0 | 0 | 0 | 0 | 6,890 | 6,890 |
| 650 | Professional and Staff Development | 0 | 1,263 | 0 | 706,631 | 0 | 707,894 |
| 680 | Information Technology Services | 0 | 0 | 12,300 | 0 | 0 | 12,300 |
| Total Services | | 0 | 11,276 | 13,261 | 707,875 | 12,090 | 744,502 |
| 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | | |
| 710 | Supplies | 0 | 2,122 | 4,583 | 0 | 19,924 | 26,629 |
| 740 | Curricular and Media Materials | 0 | 0 | 42,387 | 0 | 0 | 42,387 |
| 760 | Minor Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 780 | Information Technology Equipment | 0 | 0 | 375 | 0 | 0 | 375 |
| Total Supplies, Materials and Minor Equipment | | 0 | 2,122 | 47,345 | 0 | 19,924 | 69,391 |
| 96X-99 TRANSFERS | | | | | | | |
| 960 | School Divisions | | | | | 0 | 0 |
| 980 | Organizations and Individuals | | | | | 0 | 0 |
| Total Transfers | | | | | | 0 | 0 |
| TOTALS | | 71,995 | 461,280 | 947,288 | 1,213,381 | 63,064 | 2,757,008 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 700
For the Year Ended June 30, 2016

18-Oct-16

| TRANSPORTATION OF PUPILS | | 10 | 20 | 70 | 80 | 90 | TOTALS |
|--|---|----------------|-----------|--|---|-----------------------------|-----------|
| CODE | OBJECT \ PROGRAM | ADMINISTRATION | REGULAR | ALLOWANCES IN LIEU OF TRANSPORTATION | BOARDING OF STUDENTS/ DORMITORIES | FIELD TRIPS AND OTHER | |
| 3XX SALARIES | | | | | | | |
| 320 | Executive, Managerial and Supervisory | 154,357 | | | 0 | | 154,357 |
| 350 | Instructional - Other | | 0 | | 0 | 0 | 0 |
| 360 | Technical, Specialized and Service | 0 | 1,170,365 | | 0 | 34,558 | 1,204,923 |
| 370 | Secretarial, Clerical and Other | 21,625 | 0 | | 0 | 0 | 21,625 |
| 390 | Information Technology | 0 | | | | | 0 |
| | Total Salaries | 175,982 | 1,170,365 | | 0 | 34,558 | 1,380,905 |
| 4XX EMPLOYEES BENEFITS AND ALLOWANCES | | 24,258 | 158,609 | | 0 | 6 | 182,873 |
| 5-6XX SERVICES | | | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 1,163 | 0 | 0 | 0 | 1,163 |
| 520 | Communications | 3,722 | 744 | 0 | 0 | 0 | 4,466 |
| 540 | Travel and Meetings | 244 | 29 | 0 | 0 | 44,454 | 44,727 |
| 550 | Transportation of Pupils | | 2,765 | 0 | 0 | 0 | 2,765 |
| 570 | Printing and Binding | 0 | 0 | | | | 0 |
| 580 | Insurance and Bond Premiums | 0 | 16,133 | | 0 | 0 | 16,133 |
| 590 | Maintenance and Repair Services | 224 | 125,396 | | 0 | 0 | 125,620 |
| 610 | Rentals | 0 | 1,973 | | 0 | 0 | 1,973 |
| 630 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 |
| 640 | Dues and Fees | 0 | 1,834 | | | | 1,834 |
| 650 | Professional and Staff Development | 1,600 | 4,601 | | 0 | 0 | 6,201 |
| 680 | Information Technology Services | 8,992 | 0 | | 0 | 0 | 8,992 |
| | Total Services | 14,782 | 154,638 | 0 | 0 | 44,454 | 213,874 |
| 7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | | |
| 710 | Supplies | 0 | 344,949 | | 0 | 0 | 344,949 |
| 740 | Curricular and Media Materials | 0 | 0 | | 0 | 0 | 0 |
| 760 | Minor Equipment | 0 | 16,678 | | 0 | 0 | 16,678 |
| 780 | Information Technology Equipment | 0 | 0 | | 0 | 0 | 0 |
| | Total Supplies, Materials and Minor Equipment | 0 | 361,627 | | 0 | 0 | 361,627 |
| 96X-99 TRANSFERS | | | | | | | |
| 960 | School Divisions | | 0 | 0 | | | 0 |
| 980 | Organizations and Individuals | | 0 | 0 | 0 | 0 | 0 |
| 999 | Recharge | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTALS | | 215,022 | 1,845,239 | 0 | 0 | 79,018 | 2,139,279 |

OPERATING FUND - EXPENSE DETAIL: FUNCTION 800
For the Year Ended June 30, 2016

| 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 | 224,084 | | | | | 224,084 |
| 360 | Technical, Specialized and Service | 0 | 2,923,194 | 0 | 112,771 | 28,618 | 3,064,583 |
| 370 | Secretarial, Clerical and Other | 21,624 | 0 | 0 | 0 | 0 | 21,624 |
| 390 | Information Technology | 0 | 0 | 0 | | | 0 |
| | Total Salaries | 245,708 | 2,923,194 | 0 | 112,771 | 28,618 | 3,310,291 |
| 4XX | EMPLOYEES BENEFITS AND ALLOWANCES | 43,738 | 439,531 | 0 | 11,505 | 4,365 | 499,139 |
| 5-6XX | SERVICES | | | | | | |
| 510 | Professional, Technical and Specialized | 0 | 52,335 | 426 | 0 | 0 | 52,761 |
| 520 | Communications | 4,075 | 1,286 | 0 | 0 | 0 | 5,361 |
| 530 | Utility Services | | 1,155,722 | | 59,105 | 0 | 1,214,827 |
| 540 | Travel and Meetings | 0 | 1,557 | 0 | 0 | 0 | 1,557 |
| 570 | Printing and Binding | 0 | | | | | 0 |
| 580 | Insurance and Bond Premiums | 0 | 203,068 | 0 | 0 | 0 | 203,068 |
| 590 | Maintenance and Repair Services | 369 | 550,593 | 465,010 | 435 | 24,406 | 1,040,813 |
| 610 | Rentals | 1,286 | 86,232 | 0 | 0 | 0 | 87,518 |
| 620 | Property Taxes | | 90,165 | | 44,038 | 28,170 | 162,373 |
| 630 | Advertising | 0 | 0 | 14,716 | 0 | 0 | 14,716 |
| 640 | Dues and Fees | 1,143 | 789 | | 0 | | 1,932 |
| 650 | Professional and Staff Development | 3,143 | 6,262 | | 0 | | 9,405 |
| 680 | Information Technology Services | 37,261 | 0 | 0 | 0 | | 37,261 |
| | Total Services | 47,277 | 2,148,009 | 480,152 | 103,578 | 52,576 | 2,831,592 |
| 7XX | SUPPLIES, MATERIALS AND MINOR EQUIPMENT | | | | | | |
| 710 | Supplies | 2,294 | 685,951 | 82,130 | 2,876 | 30,269 | 803,520 |
| 740 | Curricular and Media Materials | 0 | 0 | 0 | 0 | 0 | 0 |
| 760 | Minor Equipment | 4,412 | 46,148 | 10,914 | 0 | 646 | 62,120 |
| 780 | Information Technology Equipment | 0 | 1,286 | 0 | 0 | | 1,286 |
| | Total Supplies, Materials and Minor Equipment | 6,706 | 733,385 | 93,044 | 2,876 | 30,915 | 866,926 |
| 96X-99 | TRANSFERS | | | | | | |
| 999 | Recharge | | 0 | | | | 0 |
| | TOTALS | 343,429 | 6,244,119 | 573,196 | 230,730 | 116,474 | 7,507,948 |

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

For the Year Ended June 30, 2016

Transfers To Capital Fund

| | | |
|--|-----------|-----------|
| Category "D" School Buildings | - | |
| Bus Reserve | 814,500 | |
| Bus Purchases | - | |
| Other Vehicles | 45,909 | |
| Furniture/Fixtures & Equipment | 208,000 | |
| Computer Hardware & Software | - | |
| Assets Under Construction | 62,985 | |
| Other: New School Reserve | 1,000,000 | |
| Ameresco Reserve | 150,000 | |
| School Bus Video Surveillance Hardware Reserve | 188,700 | |
| Electrician Vehicle Reserve | 48,200 | |
| Johnson (DDC) Controls Reserve | 120,000 | |
| Security Camera & Card Access Reserve | 500,000 | |
| Green Acres Gymnasium Addition Reserve | 51,000 | |
| Bus Garage Addition | 100,000 | |
| Self Supported Debenture | 54,465 | |
| | | |
| | | |
| | | |
| | | |
| | | 3,343,759 |

Less: Transfers From Capital Fund

| | | |
|-------------------------------------|-------|--------|
| School Bus Sales | 7,200 | |
| Disposal of Vehicle | 3,836 | |
| | | |
| | | |
| | | 11,036 |

| | | |
|---|--|-------------------------|
| Net Transfers To (From) Capital Fund | | <u><u>3,332,723</u></u> |
|---|--|-------------------------|

CAPITAL FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

| | 2016 | 2015 |
|---|---------------------|---------------------|
| Financial Assets | | |
| Cash and Bank | - | - |
| Due from | | |
| - Provincial Government | 716,617 | 628,983 |
| - Federal Government | 31,226 | 48,196 |
| - Municipal Government | - | - |
| - First Nations | - | - |
| - Other Funds | 6,520,302 | 2,679,891 |
| Accounts Receivable | - | - |
| Accrued Investment Income | - | - |
| Portfolio Investments | - | - |
| | <u>7,268,145</u> | <u>3,357,070</u> |
| Liabilities | | |
| Overdraft | - | 166,116 |
| Accounts Payable | 693,381 | 295,824 |
| Accrued Liabilities | - | - |
| Accrued Interest Payable | 678,523 | 631,017 |
| Due to | | |
| - Provincial Government | - | - |
| - Federal Government | - | - |
| - Municipal Government | - | - |
| - First Nations | - | - |
| - Operating Fund | 2,316,426 | - |
| Deferred Revenue | - | - |
| Borrowings from the Provincial Government | 31,661,399 | 28,854,352 |
| Other Borrowings | - | - |
| | <u>35,349,729</u> | <u>29,947,309</u> |
| Net Debt | <u>(28,081,584)</u> | <u>(26,590,239)</u> |
| Non-Financial Assets | | |
| Net Tangible Capital Assets | <u>43,515,798</u> | <u>39,301,313</u> |
| Accumulated Surplus / Equity * | <u>15,434,214</u> | <u>12,711,074</u> |
| * Comprised of: | | |
| Reserve Accounts | 6,520,302 | 3,854,039 |
| Equity in Tangible Capital Assets | 8,913,912 | 8,857,035 |
| | <u>15,434,214</u> | <u>12,711,074</u> |

CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

| | 2016 | 2015 |
|---|------------|------------|
| Revenue | | |
| Provincial Government | | |
| Grants | - | - |
| Debt Servicing - Principal | 1,608,791 | 1,166,290 |
| - Interest | 1,284,898 | 1,066,291 |
| Federal Government | - | - |
| Municipal Government | - | - |
| Other Sources: | | |
| Investment Income | - | - |
| Donations | - | - |
| MB Hydro grant | - | - |
| Gain / (Loss) on Disposal of Capital Assets | 11,036 | 20,184 |
| Gain on receipt of Modular classroom | - | - |
| PSFB Construction Claims | 57,135 | |
| Non-PSFB Funded Capital Items | 84,250 | |
| | 141,385 | 36,266 |
| | 3,046,110 | 2,289,031 |
| Expenses | | |
| Amortization | 2,337,152 | 2,057,469 |
| Interest on Borrowings from the Provincial Government | 1,286,367 | 1,071,169 |
| Other Interest | - | - |
| Other Capital Items | 32,174 | - |
| | 3,655,693 | 3,128,638 |
| Current Year Surplus / (Deficit) | (609,583) | (839,607) |
| Net Transfers from (to) Operating Fund | 3,332,723 | 3,694,002 |
| Transfers from Special Purpose Fund | - | - |
| Net Current Year Surplus (Deficit) | 2,723,140 | 2,854,395 |
| Opening Accumulated Surplus / Equity | 12,711,074 | 9,856,679 |
| Adjustments: | - | - |
| | - | - |
| Opening Accumulated Surplus / Equity as adjusted | 12,711,074 | 9,856,679 |
| Closing Accumulated Surplus / Equity | 15,434,214 | 12,711,074 |

SCHEDULE OF TANGIBLE CAPITAL ASSETS

at June 30, 2016

| | Buildings and Leasehold Improvements | | School Buses | Other Vehicles | Furniture / Fixtures & Equipment | Computer Hardware & Software * | Land | Land Improvements | Assets Under Construction | 2016 TOTALS | 2015 TOTALS |
|--|--------------------------------------|------------|--------------|----------------|----------------------------------|--------------------------------|-----------|-------------------|---------------------------|-------------|-------------|
| | School | Non-School | | | | | | | | | |
| Tangible Capital Asset Cost | | | | | | | | | | | |
| Opening Cost, as previously reported | 67,233,654 | 1,937,773 | 4,401,087 | 334,292 | 2,731,249 | 1,332,269 | 1,079,084 | 298,062 | 8,173,625 | 87,521,095 | 77,464,982 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - |
| Operating Cost adjusted | 67,233,654 | 1,937,773 | 4,401,087 | 334,292 | 2,731,249 | 1,332,269 | 1,079,084 | 298,062 | 8,173,625 | 87,521,095 | 77,464,982 |
| Add: | | | | | | | | | | | |
| Additions during the year | 8,175,238 | 1,211,080 | 136,654 | 45,909 | 539,737 | - | - | - | (3,556,981) | 6,551,637 | 10,246,416 |
| Less: | | | | | | | | | | | |
| Disposals and write downs | - | - | 336,538 | 21,547 | - | - | - | - | - | 358,085 | 190,303 |
| Closing Cost | 75,408,892 | 3,148,853 | 4,201,203 | 358,654 | 3,270,986 | 1,332,269 | 1,079,084 | 298,062 | 4,616,644 | 93,714,647 | 87,521,095 |
| Accumulated Amortization | | | | | | | | | | | |
| Opening, as previously reported | 40,792,087 | 1,443,667 | 2,892,187 | 214,237 | 2,365,989 | 428,931 | - | 82,684 | - | 48,219,782 | 46,352,616 |
| Adjustments | - | - | - | - | - | - | - | - | - | - | - |
| Operating adjusted | 40,792,087 | 1,443,667 | 2,892,187 | 214,237 | 2,365,989 | 428,931 | - | 82,684 | - | 48,219,782 | 46,352,616 |
| Add: | | | | | | | | | | | |
| Current period Amortization | 1,603,188 | 58,299 | 294,661 | 36,058 | 143,569 | 171,571 | - | 29,806 | - | 2,337,152 | 2,057,469 |
| Less: | | | | | | | | | | | |
| Accumulated Amortization on Disposals and Writedowns | - | - | 336,538 | 21,547 | - | - | - | - | - | 358,085 | 190,303 |
| Closing Accumulated Amortization | 42,395,275 | 1,501,966 | 2,850,310 | 228,748 | 2,509,558 | 600,502 | - | 112,490 | - | 50,198,849 | 48,219,782 |
| Net Tangible Capital Asset | 33,013,617 | 1,646,887 | 1,350,893 | 129,906 | 761,428 | 731,767 | 1,079,084 | 185,572 | 4,616,644 | 43,515,798 | 39,301,313 |
| Proceeds from Disposal of Capital Assets | - | - | 7,200 | 3,836 | - | - | - | - | - | 11,036 | 20,184 |

* Includes network infrastructure.

SCHEDULE OF CAPITAL RESERVE ACCOUNTS
For the Year Ended June 30, 2016

| Fund Name > | Buses | School Buildings | Admin Buildings | ERP System | Bus Garage Addition | Sub-Totals |
|--|-----------|------------------|-----------------|------------|---------------------|------------|
| Opening Balance, July 1, 2015 | 426,956 | 411,557 | 175,526 | 800,000 | 450,000 | 2,264,039 |
| Additions: (Provide a description of each transaction) | | | | | | |
| Transfer to Bus Reserve | 354,500 | | | | | 354,500 |
| Transfer to Bus Reserve | 460,000 | | | | | 460,000 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Additions | 814,500 | - | - | - | - | 814,500 |
| Withdrawals: (Provide a description of each transaction) | | | | | | |
| Purchase of Bus | 136,654 | | | | | 136,654 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Withdrawals | 136,654 | - | - | - | - | 136,654 |
| Closing Balance, June 30, 2016 | 1,104,802 | 411,557 | 175,526 | 800,000 | 450,000 | 2,941,885 |

SCHEDULE OF CAPITAL RESERVE ACCOUNTS For the Year Ended June 30, 2016

| 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, 2015 | 270,000 | 220,000 | 100,000 | 1,000,000 | - | 3,854,039 |
| Additions: (Provide a description of each transaction) | | | | | | |
| Transfer to New School Reserve Mo. 90/2016 | | | | 1,000,000 | 150,000 | 1,354,500 |
| Transfer to Ameresco Reserve Mo. 91/2016 | | | | | | 610,000 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Additions | - | - | - | 1,000,000 | 150,000 | 1,964,500 |
| Withdrawals: (Provide a description of each transaction) | | | | | | |
| Purchase equipment for Disaster Recovery System | 69,483 | | | | | 136,654 |
| | | | | | | 69,483 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Withdrawals | 69,483 | - | - | - | - | 206,137 |
| Closing Balance, June 30, 2016 | 200,517 | 220,000 | 100,000 | 2,000,000 | 150,000 | 5,612,402 |

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, 2016

| 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, 2015 | - | - | - | - | - | 3,854,039 |
| Additions: (Provide a description of each transaction) | | | | | | |
| Transfer to Bus Surveillance Reserve Mo. 92/2016 | 188,700 | | | | | 1,543,200 |
| Transfer to Electrician Vehicle Reserve Mo. 93/2016 | | 48,200 | | | | 658,200 |
| Transfer to DDC Controls Reserve Mo. 94/2016 | | | 120,000 | | | 120,000 |
| Transfer to Security Access Reserve Mo. 95/2016 | | | | 500,000 | | 500,000 |
| Transfer to Green Acres Gymnasium Addition Reserve Mo. 102/2016 | | | | | 51,000 | 51,000 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Additions | 188,700 | 48,200 | 120,000 | 500,000 | 51,000 | 2,872,400 |
| Withdrawals: (Provide a description of each transaction) | | | | | | |
| | | | | | | 136,654 |
| | | | | | | 69,483 |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total Withdrawals | - | - | - | - | - | 206,137 |
| Closing Balance, June 30, 2016 | 188,700 | 48,200 | 120,000 | 500,000 | 51,000 | 6,520,302 |

SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

| | 2016 | 2015 |
|--|-----------|-----------|
| Financial Assets | | |
| Cash and Bank | 2,175,079 | 2,032,095 |
| GST Receivable | 104 | 572 |
| Accrued Investment Income | - | - |
| Portfolio Investments | - | - |
| | 2,175,183 | 2,032,667 |
| Liabilities | | |
| School Generated Funds Liability | 190,785 | 274,615 |
| Accounts Payable | 1,152 | 4,171 |
| Accrued Liabilities | - | - |
| Due to Other Funds | - | - |
| Deferred Revenue | - | - |
| | 191,937 | 278,786 |
| Accumulated Surplus * | 1,983,246 | 1,753,881 |
| * Comprised of: | | |
| School Generated Funds Accumulated Surplus | 909,893 | 691,270 |
| Other Funds Accumulated Surplus | 1,073,353 | 1,062,611 |
| Accumulated Surplus * | 1,983,246 | 1,753,881 |

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

For the Year Ended June 30

| | 2016 | 2015 |
|---|-----------|-----------|
| Revenue | | |
| School Generated Funds | 2,593,879 | 2,392,158 |
| Other Funds | 230,797 | 270,521 |
| | 10,068 | 11,915 |
| | 2,834,744 | 2,674,594 |
| Expenses | | |
| School Generated Funds | 2,375,257 | 2,376,761 |
| Other Funds | 230,122 | 248,371 |
| | - | - |
| | 2,605,379 | 2,625,132 |
| Current Year Surplus (Deficit) | 229,365 | 49,462 |
| Transfers (to) Operating Fund | - | - |
| Transfers (to) Capital Fund | - | - |
| Net Current Year Surplus (Deficit) | 229,365 | 49,462 |
| Opening Accumulated Surplus | 1,753,881 | 1,704,419 |
| Adjustments: School Generated Funds | - | - |
| Other Funds | - | - |
| Opening Accumulated Surplus as adjusted | 1,753,881 | 1,704,419 |
| Closing Accumulated Surplus | 1,983,246 | 1,753,881 |

STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (UNAUDITED)

| ENROLMENTS BY PROGRAM | | F.T.E. Enrolment September 30, 2015 |
|--|---------|--|
| REGULAR INSTRUCTION | | |
| English Language - Single Track | | 6,075.1 |
| Francais - Single Track | | - |
| French Immersion - Single Track | | 340.0 |
| Dual Track | | |
| - English Language | 1,031.5 | |
| - Francais | - | |
| - French Immersion | 417.5 | |
| - Other Bilingual | - | 1,449.0 |
| Senior Years Technology Education | | 385.9 |
| TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS | | <u>8,250.0</u> |

| | |
|--|---------|
| TRANSPORTATION OF PUPILS | |
| TRANSPORTED STUDENTS (September 30) | 3,036 |
| TOTAL KILOMETERS - LOG BOOK (For the period ended June 30) | 824,839 |
| TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30) | 817,000 |
| LOADED KILOMETERS (For the period ended June 30) | 501,000 |

FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)

For the 2015/16 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 | 469.01 | 116.34 | | | | 15.50 | | | 600.85 |
| 350 | Instructional - Other | 46.59 | 220.62 | | 3.00 | | 3.50 | | | 273.71 |
| 360 | Technical, Specialized And Service | 9.34 | | | | 4.15 | 2.19 | 35.95 | 72.58 | 124.21 |
| 370 | Secretarial, Clerical And Other | 29.00 | 1.00 | | | 16.89 | 0.50 | 0.50 | 0.50 | 48.39 |
| 380 | Clinician | | 26.00 | | 0.25 | | | | | 26.25 |
| 390 | Information Technology | 7.00 | | | | | | | | 7.00 |
| TOTALS (excluding Trustees) | | 594.94 | 365.21 | 0.00 | 3.25 | 27.04 | 23.19 | 38.45 | 76.08 | 1,128.16 |

| | |
|--|--|
| 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 | 2,996,337 |
| Less: Liability Insurance | 65,724 |
| Administration portion of self-funded expenses (see below) | 0 * |
| Trustee election costs | - |
| | <u><u>2,930,613 (A)</u></u> |

Expense Base

| | |
|--|------------------------------|
| Total Operating Expenses | 90,865,684 |
| Plus: Transfers to Capital | 3,343,759 |
| Less: Adult Learning Centres, Function 300 | 0 |
| | <u><u>94,209,443 (B)</u></u> |

Percentage (A) / (B)3.1%**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><u>0</u></u> |

Associated Revenue ⁽²⁾-**Self-Administered Pension Plans****Expenses (1)**

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

Associated Revenue ⁽²⁾-

(1) Incremental costs of the program.

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

FALL IS BUDGET SEASON

The Manitoba government is in the process of developing its next provincial budget, and it is looking for input. Citizens (and school boards) have three ways of participating. The interactive online [budget tool](#) lets you build your own budget, adjusting revenue and expenditure streams as you deem appropriate, and seeing the overall impact in real-time. [Community meetings](#) will be held between October 17 and October 26 in Winnipeg, Brandon, Thompson and Swan River. [Written presentations](#), to a maximum of

1500 words, may be submitted until November 9, 2016, via the online form provided at the link or by mail. The Manitoba School Boards Association has submitted a [written presentation](#), which was distributed in this week's divisional email, and which has been posted on the advocacy section of our website.



SETTING OUT A PLAN

On October 3, the Executive approved the final report of the [Aboriginal and Indigenous Education Action Planning Committee](#). The report explores ways of advancing the association's core priority in Aboriginal and Indigenous education, and proposes a multi-year action plan focussed on five specific areas:

- expanding board capacity and proficiency in Aboriginal and Indigenous matters;
- promoting greater equity and justice through inclusive workplaces and organizational practices in the public school system;
- enhancing Aboriginal and Indigenous voice and representation in school governance;
- fostering a culture of creativity and innovation for Aboriginal and Indigenous success; and
- acknowledging truth and championing reconciliation through public education.



CAN'T WE ALL JUST GET ALONG?!



Stephen Hansen

If you've ever thought that your job as a school trustee would be a lot simpler if it wasn't for your board colleagues, administration, or any of the other people you work with daily, our [fall trustee education event](#) is one you won't want to miss! Presenter Stephen Hansen describes the focus of The Human Side of Effective and

Efficient Governance as the "unwritten realities of school board governance – the sometimes messy bits that aren't in policies, bylaws or legislation." Full program and registration materials for this November 25 full-day event were distributed in the October 5 divisional email; the registration deadline is Friday, November 18.

And on a related topic, check out [Unintentional Undermining](#), the first in our new Around the Table series of [Division Dispatches](#). These short videos address a variety of difficult situations that may arise at your own board table, and suggest some ways such problems may be alleviated through applying the principles of good governance. Around the Table Division Dispatches are the latest [E2G](#) resources, our standards for school board governance.

COUNTDOWN TO CONVENTION 2017

It seems hard to believe, but Convention 2017 is only five months away—March 16 to 18, 2017. While the program won't be finalized until early in the New Year, you can expect a flurry of convention-related information in the next month, much of which will require your input. This includes:

- information on the hotel guest-room booking procedure, designed to ensure that each division receives a minimum number of rooms and parking spots at the Delta;
- the call for nominations and resolutions, with details about how we will be managing the transition to two-year terms of office through the 2017 election process;
- our awards and recognition program information package, with nomination forms for long service trustees, student citizenship and school board innovation awards, and the coveted Presidents' Council Award; and
- information about the 2017 charity of choice, that child- or education-focused charity that will be receiving all monies raised this year through our popular raffle.



And while the format for the 2017 Convention will remain little-changed from recent years (with some minor tweaking), both the Convention Planning Committee and the Executive are considering some more substantial changes for 2018 and beyond, largely in response to comments received through the evaluation process. Stay tuned for more details as they become available!



follow us [@MBSchoolboards](#)

Presentation to the Manitoba 2017 Budget Consultations

October, 2016



Manitobans know that a strong public education system is the key to a bright future for the province. The children and youth our schools serve embody that future, and schools play a critical role in their lives. Schools equalize opportunity for those who may be otherwise disadvantaged. They both challenge and support students, depending on each child's individual needs. Schools nurture our children, not just academically, but also socially, emotionally, and physically, and as a society, we all count on schools being able to fulfill these varied roles.

School boards know and appreciate that this government understands the value of education. Its support has been evident not only in the words of the Premier and other officials, but also in its actions, as when it implemented the 2.55% increase in education funding that had been promised to public schools by its predecessor. We sincerely hope that the government will be able to continue the practice that has been in place for more than a decade, of tying annual increases in education funding at the rate of Manitoba's economic growth.

We know that the government is committed to preserving front-line services for Manitobans. So too are school boards. They are committed to maintaining the front-line services children and families need—teachers and educational assistants in the classroom, clinical services, busing, custodians and all the other people and resources that ensure every student is able to participate equally in and benefit fully from the educational opportunities provided by public schools. But we also respect that the provincial government, like school boards, is facing fiscal challenges that have the potential to negatively impact its ability to fully meet this goal. By working together, we believe that school boards and the province can address some of these challenges, to the benefit of all Manitobans.

Here are some concrete suggestions to begin that process.

As elected bodies, school boards are accountable to their communities for their decisions, including those relating to taxation and spending. However, school boards are also constrained by the laws, regulations and policies imposed upon them by higher levels of government, primarily the Province. In many instances, those constraints are necessary and reasonable, but that is not always the case. Two specific examples are outlined below.

A moratorium on school closures has been in place in Manitoba for several years. This legislated moratorium means that a school cannot be closed without the consensus of the parents and residents of the area it serves. Such a consensus can be difficult to obtain, which means some very small schools are operating in Manitoba. Very small schools are sometimes necessary, as when population sparsity would otherwise mean unreasonable travel times for students. But in many other instances, appropriate facilities with sufficient space exist only a few kilometers—or in the case of larger centers, only a few blocks—away. Without the ability to manage their capital resources efficiently, school boards are faced with the reality of having to expend money to maintain and improve facilities that they don't actually require.

The moratorium on school closures impacts schools boards' ability to manage capital resources. The 20-student cap on class size in kindergarten to grade 3 impacts both capital and human resources. Since the cap was introduced, over one hundred classrooms, both permanent and temporary, have been added to schools. While the provincial government provides the funding to build these facilities, it falls to the school board to cover

the ongoing operational costs. It also falls to school boards to cover the costs of the additional staff, both teachers and educational assistants, required for these classrooms. This cap on class size was introduced with the stated intention of improving outcomes for young learners. There is no evidence that would support that this has occurred. As well, the effectiveness of class-size reduction initiatives varies significantly depending on the demographics of the students involved—socio-economic status, proficiency in the language of instruction, special needs, etc. A blanket policy on class size is expensive, but it is not necessarily effective. By eliminating this policy and allowing school boards and educators to make decisions about where additional resources will benefit students most, money would be saved and educational outcomes potentially improved.

The very nature of the education funding formula is another and perhaps even more significant problem, as it impacts every school board. The provincial government provides the bulk of funding to school boards as two types of grants: block and categorical. Block grants or per pupil funding is based on the number of students enrolled in a school division. Within the limitations of The Public Schools Act, school boards are able to allot these funds as they deem appropriate and necessary. Categorical grants, on the other hand, are provided for specific purposes, such as improving numeracy and literacy, assisting specific groups of learners, or lessening the financial impact that often comes with the introduction of new initiatives from the province. Categorical grants are targeted funds that must be spent in specific ways. Frequently, categorical grants do not completely offset the cost of the programs they are intended to support, which means that in order to access those funds, school boards need to augment them with additional dollars. Given that categorical grants are proliferating while increases in block funding have been minimal, this issue and the lack of flexibility it entails is becoming increasingly problematic for school boards.

The balance of block and categorical grants is only one of the challenges inherent in the current funding model. School boards, along with other education and non-education partners, are once again expressing a desire to review education funding in Manitoba. Our goal will be to develop a made-in-Manitoba model that retains the strengths of our current system and avoids the pitfalls encountered by other jurisdictions. The ideal model would be both flexible, to allow school boards to manage education resources effectively, and transparent, to enable taxpayers to understand and hold school boards and government accountable for their actions. We believe that the provincial government shares our desire for flexibility and transparency, and we sincerely hope that you will support this review.

Greater flexibility to allocate resources according to local needs and circumstances is one way we can ensure that Manitobans get the greatest possible return on their investment in education. School boards also search for efficiencies by working collaboratively in areas such as shared services or buying agreements. We are hopeful that the New West Partnership may provide further opportunities to explore any possible cost efficiencies that may be brought about through procurement practices or joint purchasing. We would also welcome the opportunity to engage in a dialogue with the provincial government about creative and innovative approaches that might be used to control the cost of public education, while maintaining or enhancing the quality of that education for Manitoba's children and youth.

We would also welcome the province's support in minimizing the tax burden that school boards themselves face, a tax burden that removes money from the frontline services we are both committed to maintaining. As an example, many municipalities have expanded their use of levies and fees, rather than actual property taxes, as a source of revenue. School properties that are exempt from paying property taxes are not necessarily exempt

from these fees and levies. As well, the implementation by the province of tax increment financing in 2009 may be serving its stated purpose of revitalizing areas of Winnipeg and other communities, but at a cost to schools in those areas. Under tax increment financing legislation, tax revenue that would normally support local schools is instead redirected to a community revitalization fund that is under the control of the province and municipality.

School boards would also welcome the support of the Province in areas of federal jurisdiction that impact public schools. This includes funding for Aboriginal and Indigenous students attending First Nations schools. From an equity perspective, all Canadians deserve access to a comparable quality of education, but inadequate Federal funding of these schools poses challenges. From a financial perspective, the burden is carried by public schools that need to provide additional resources to support these students when they move to public schools. The recent influx of refugee students into Manitoba's public school system comes with similar costs, and school boards are struggling. Finally, school boards would welcome provincial support in their ongoing efforts to increase the GST rebate to school divisions to 100%, a move that would represent an additional \$8.7 million annually for school boards, money that could support front-line services.

Thank you for considering our perspectives in the development of Manitoba's 2017 budget. We know that the government shares many of these perspectives: a desire to preserve front-line services, the belief that we can achieve more by working together than we can in isolation, and the value of a strong public school system. We look forward to working with you towards these goals, for all Manitobans.

MANITOBA
School Boards
ASSOCIATION



Call for Nominations and Resolutions

First Call for Nominations

Member school boards and trustees are now invited to nominate candidates for the following positions on the 2017-2018 Manitoba School Boards Association Provincial Executive:

Two-year term of office

- President
- Vice-President (Boards with fewer than 6,000 students)²
- Directors for Regions 2, 4, 5³ (one position) and 6

One-year term of office

- Vice-President (Boards with 6,000 students or more)¹
- Directors for Regions 1, 3, and 5³ (one position)

¹ Brandon, Hanover, Louis Riel, Pembina Trails, River East Transcona, Seven Oaks, St. James-Assiniboia, and Winnipeg

² all boards not listed above

³ The length of term for each of the two newly-elected Region 5 Directors (one or two-years) will be determined by lot immediately following the election.

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 candidates is a member of the Nominating Committee; and
3. nominations received respect the term limits established in Association by-laws (two consecutive one-year terms for President, and three consecutive one-year terms for all other positions).

This written notice is the first call for nominations. A second call will be made during the January regional meeting teleconference/webinar, and the third and final call at the morning call to order on Friday, March 17, 2017 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

Call for 2017 Convention Resolutions

The Resolutions and Policy Committee is now inviting member boards to submit policy amendments and new resolutions for consideration at the Association's 2017 Annual Convention. Resolutions, along with supporting rationale, should be submitted to the Manitoba School Boards Association office no later than **Tuesday, January 3, 2017**. This deadline enables us to distribute all proposed resolutions in advance of January regional meetings (to be held via teleconference/webinar).

The sections that follow outline the processes to be followed for submitting **amendments to consolidated policies, and new resolutions**.

Amendments to consolidated policies

In recent years, the Association has been working towards consolidating existing policies into comprehensive policy statements. That work has been completed in a number of areas:

- principles of public education;
- school boards and trustees;
- transportation;
- facilities and materials;
- education programming; and
- students.

The resulting policy statements (attached) were adopted by the membership at a convention, and all previously adopted resolutions in these areas have been archived.

Any resolutions pertaining to areas where consolidated policies have been adopted must take the form of an amendment—that is, an addition to, deletion from, or change of wording to—the consolidated policy. For 2017, those are the six policy areas listed above.

New resolutions

The processes relating to the submission of new resolutions remains unchanged from previous years, except that such resolutions will no longer be accepted in the areas (identified above) where consolidated policies have been adopted. That means that resolutions will be accepted in the following areas for consideration at the 2017 convention:

- by-laws;
- matters affecting the association;
- finance;
- employee relations; and
- external organizations.

New resolutions should augment rather than restate existing policy, which can be found in the Manual of Policies and Beliefs, posted on our website.

Current consolidated policies

These policies may be amended through the resolutions process at a Manitoba School Boards Association convention. New resolutions will not be accepted in those areas where consolidated policies exist.

Principles of Public Education

The Manitoba School Boards Association believes that the purpose of public schooling is to provide for the development of all children, so that each may take a meaningful place in society. The Manitoba School Boards Association has identified the following principles as key to the fulfilment of that purpose.

- The public school system provides quality programming that respects the intrinsic value of the individual and focuses on the development of each child.
- Public school programming reflects a contemporary view of the knowledge, skills, and attitudes that are of most worth to the individual and to society.
- Public schools reflect the character, cultural heritage, and democratic institutions of the communities they serve.
- The public school system demonstrates respect and support for fundamental human rights as identified in Canadian and provincial legislation.
- Public schooling is a responsibility shared among the school, the family, and the community.

School Boards and Trustees

Authority

The Manitoba School Boards Association believes that locally elected school boards are essential to ensuring community voice in public education, and that to be effective in this regard, they require the authority to make local decisions within broad parameters established by provincial legislation. This authority, which resides with the corporate board and not individual trustees, includes the ability to:

- access revenue beyond that which is provided by the provincial government for education purposes, through mechanisms such as the local special levy on property;
- manage financial, capital and human resources in an effective and efficient manner;
- determine and modify as necessary the school division's own internal operating structures; and
- adapt or develop curricula and establish academic requirements or standards that reflect community needs or values.

Responsibility

The Manitoba School Boards Association believes that the exercise of authority brings with it responsibility. In this light, school boards have a responsibility to:

- abide by all relevant laws by which they are bound, while retaining the right to try to influence the legislative process, or advocate for changes to existing laws;
- conduct school board business in an open and transparent manner, limiting the use of in-camera deliberations for those matters requiring confidentiality;
- preserve to the greatest extent possible the integrity of the school board and the office of school trustee through the development and enforcement of a strong school trustee code of conduct; and
- keep the best interest of students at the forefront of all deliberations.

Transportation

The Manitoba School Boards Association believes that student safety is a key priority for public schools, and that concerns for safety extend to the transportation and movement of students to and from school. In order to maximize student safety, it is imperative that:

- school buses be outfitted with equipment and systems that are known to enhance safety;
- all students be educated on safe school bus ridership;
- appropriate accommodations be made in school zones to ensure the safety of students travelling to and from school (such as reduced speed zones and designated school bus loading/unloading zones);
- traffic laws relating to school buses (such as passing a stopped and signaling bus) be vigorously enforced; and
- regular public education campaigns be undertaken to ensure community members are aware of these laws, and the consequences for violating them.

Facilities and Materials

The Manitoba School Boards Association believes that appropriate school facilities and material resources are essential components of a strong public education system, and as such, must be available to all students and staff, in all areas of the province. Specifically:

- infrastructure such as high-speed Internet must be in place in all Manitoba schools, to enable students to participate fully in curricular offerings;
- new schools must be built, and existing schools retrofitted as required, to ensure accessibility and to meet the needs of students and other persons with disabilities;
- school boards must be involved in the planning of new residential developments to help ensure appropriate accommodations are made for public schools; and
- land required for new school sites must be made available to school divisions at a reasonable cost.

Education Programming

The Manitoba School Boards Association believes that appropriate school facilities and material resources are essential components of a strong public education system, and as such, must be available to all students and staff, in all areas of the province. Specifically:

Public schools provide all children with the opportunity to acquire the skills and knowledge that enable them to develop their personal interests, explore and master new areas of inquiry, and build stronger futures for themselves and their communities. In order to fulfill this mandate, public schools must:

- maintain an instructional focus on the core subjects which remain integral to student success, including numeracy and literacy.
- offer a dynamic curriculum that recognizes emerging knowledge and learning needs.
- make available high-quality technical, vocational and career programming, and to the extent possible, ensure such offerings align with post-secondary requirements in technical and vocational fields of study.
- include curricular components that will enable young people to better fulfill their current and future roles as contributing family and community members, and as citizens of democratic societies.
- enable such course and delivery modifications as are necessary to ensure that all students, regardless of ability or special needs, geographic location, cultural or linguistic background, or other relevant factor, can benefit from the full range of educational offerings.
- conduct regular, meaningful assessments of student progress towards stated learning goals, with the results of such assessments being used to direct improvements to teaching and learning for both individual students and the student body as a whole.
- align instructional time and human/financial resource allocation with curricular requirements and priorities.

Students

Public schools not only provide academic courses of study for students; they also share in the family and community responsibility for nurturing the whole child, and for helping each one grow into a healthy, happy and contributing member of society. To that end, public schools must:

- recognize the critical importance of the early years for children’s healthy development and learning, and support inter-agency cooperation and collaboration to meet the needs of young children and their families.
- cooperate with organizations having child or youth-focused mandates, including those working with pre-school or young adult populations.
- mitigate the negative impacts of poverty on students, and ensure that equitable educational opportunities are available to all children and youth, regardless of socio-economic status.
- work with other levels of government to promote a “students-first” philosophy that consistently places the needs of children and youth ahead of financial or legal considerations associated with residency, guardianship, jurisdictional boundaries, or similar matters.
- understand the significant roles good physical and mental health, emotional intelligence and empathy play in overall student well-being and achievement, and support or develop programs and initiatives designed to have a positive impact in these areas.
- respect, reflect and celebrate the cultural diversity of Manitoba’s citizens and communities in philosophy and programming.



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

RESPONSES RECEIVED FROM BOARDS RE: EDUCATION FINANCE SWOT SURVEY, IN ADVANCE OF FALL 2016 MSBA REGIONAL MEETINGS

I. STRENGTHS

Beautiful Plains

- The provincial government feels a responsibility towards the education of our youth and is willing to commit finances to ensure an education for all.
- Provides accessibility and equity for all children within the province to acquire an education
- Provides a relative standardization of education throughout the province
- FRAME report is valuable
- Important for school boards to have the ability to raise additional revenue through the special levy
- Funds proportional to enrollment are utilized at the discretion of the local board
- Student needs are locally decided

Brandon

- FRAME – Standardized reporting
- Taxing Authority
- Teacher pension costs and the majority of capital costs are covered by the province

DSFM (English translation follows each point)

- Pouvoir de taxer sur les impôts fonciers.
Authority to tax based on property taxes.
- Transferts à la DSFM sont alignés par rapport au nombre de jeunes par territoire.
Transfers to the DSFM are aligned in respect of the number of students per region.
- Système FRAME est bon pour raisons de comparaison.
FRAME enables comparability
- Péréquation (principe d'égalisation).
The general principle of equalization
- Gestion des pensions à l'extérieur du budget opérationnel.
Pension management falls outside of the operating budget.

Flin Flon

- The ability of the school board to raise additional revenue through the special levy.
- Funding by the province of capital and teacher pension costs
- Equalization for school divisions with declining enrollment
- Standardized Reporting System

Fort la Bosse

- Ability of local boards to levy education taxes/local autonomy.
- Protection of TIG and formula guarantee.

Garden Valley

- Ability to raise funding locally through taxation is critical to maintain current quality of programming and requires accountability from School Boards.
- Funding formula is complex - which is necessary to address uniqueness of school boards and various geographic areas in the Province.
- FRAME reporting does provide some measure of standard in reporting for comparison between divisions in the province.

Hanover

- Equalization funding - provides for equity among all divisions regardless of the level of commercial development within division boundaries. Important piece for divisions with low assessment per pupil. Enrolment Change - provides a one year buffer for divisions declining in enrolment which is sometimes not predicted at time of budgeting. Also provides a division additional funds in periods of unanticipated growth

Interlake

- Local taxation authority/special levy as an autonomous source of revenue
- Equalization throughout the province
- Autonomy for individual boards, as the representation of the local community
- Standardized reporting in FRAME (data analysis, comparisons, etc)

Kelsey

- The current equalization model works well for our school division which has one of the lowest assessment bases.

Lord Selkirk

- The way education is delivered and governed needs to be looked at as well as the funding model. Doing one without the other in isolation will just continue the problem.
- Boards should maintain the ability to tax locally but the split should be 80% government; 20% local taxes for educational funding.
- Provision for some equalization for small or remote divisions.
- Local autonomy – monies raised locally are used locally for the programs a region values/prioritizes. This permits uniqueness and identity.
- Reporting system that is open to public review.
- I know of no strengths except the raising of funds by special levy. All other are outdated.
- Local levy allows local school boards to fund programs that are important or unique to their area. Allows school boards to finance their local budgets when provincial funds are inadequate. Familiar with the current funding model, you have an idea about how much money you can expect to receive.

Louis Riel

- Local autonomy is the biggest strength of Manitoba's current funding model and needs to be preserved.
- Overall the current funding model allows for funding of local initiatives and priorities that are important to those divisions.
- The current funding model allows for diversity of educational requirements between divisions based on differing priorities, demographics and realities.

Mountain View

- The formula provides resources in a broad range of categories
- The Equalization funding component has increased in recent years which is an advantage to divisions with low property assessment growth
- It is a shared responsibility in funding education with local Boards having some latitude with funding local initiatives and priorities.

Mystery Lake

- The ability to raise revenue through the special levy (property taxation) allows School Divisions the ability to fund strategies that address education needs specific to their own community. Revenue is based on consultation and accountability - not a funding formula and/or announcement. Taxation allows School Boards to take ownership of their decisions and be held responsible to the taxpayers of their community.
- The standard reporting system (FRAME) provides consistency year to year and allows comparability amongst Divisions.

Park West

- The ability for local school boards to increase funding through local levies.
- The standardized reporting system (FRAME) is strength as it facilitates comparison of school divisions and enables us to see how we are doing both provincially and with respect to other divisions of similar size and contexts.
- The 0% formula guarantees and tax incentive grants are essential for rural school divisions in sustaining schools, services, and programs.

Prairie Rose

- FRAME – Standardized reporting
- Funding model has evolved to meet student and local school needs
- Local taxation authority
- Equalization Grant funding
- Teacher pension costs and the majority of capital costs are covered by the province
- Small schools grants – beneficial to many PRSD schools

Pembina Trails

- School divisions' right to tax must be maintained as currently structured in order to maintain local autonomy, community decision making and fund operations and programs not fully funded by grants.
- The funding of schools program provides some flexibility as to how funds are spent through base support.

Portage la Prairie

- **Consistent Investment** – Manitoba's model provides for an increase in funding on an annual basis.
- **Flexible Resource Allocation** – The current funding model allows School Boards to allocate the funding provided by the province to the areas where they deem fit according to the community needs, etc.
- **Local Bargaining** – Union contracts are negotiated at a local level, by administrative teams who are familiar with the demographics of the personnel and the priorities they have, within the community.
- **Local Taxation** – The ability to raise supplemental funds through local taxation allows School Boards to invest in programs and projects as they deem appropriate for the youth in the community.
- **Standardized Reporting for FRAME** – Allows for comparisons to be drawn with other divisions of similar size or across the province.

Red River Valley

- Ability to tax so that you can use the money where it is needed. IN other provinces, there is no ability to tax and divisions are told where to spend the money instead of being able to spend where it is needed.
- Ability to tax so that school boards can carry out their strategic plans. Although the boards would prefer a cost of living increase, the 0% guarantee helps boards by guaranteeing they are not getting less provincial dollars.

River East Transcona

- Local autonomy to raise taxes

Rolling River

- Autonomy – we do our own budgeting, we have our budget reflect our student, staff needs and the diversity of our school division.
- Based on our own demographics each division needs to set their own levy (rural divisions have different needs and priorities than urban).
- Need to maintain the ability to raise our own money based on divisional needs.

Seine River

- FRAME reporting model
- Capital Projects fully funded
- Local decision making – ability to tax
- Per student generated funding formula
- Focus on improving Equalization funding over the past several years Link to community consultation in relation to the ability to tax

Seven Oaks

- The province has provided support at the rate of economic growth. This should be continued.

St James-Assiniboia

- The Manitoba Public Schools Act requires that the Province of Manitoba and School Divisions share the responsibility for financing public schools.
- School Divisions have the ability to establish taxation requirements and can raise funds for special programming, increasing needs, or underfunding from the Province.
- Local Autonomy
 - Allows elected trustees to analyze and assess the needs of students in their local School Division.

- Allows parents to have input into setting priorities for their own schools.
- Allows the School Division to set appropriate class sizes and adjust staffing based on classroom needs.
- Gives community access to local representatives.
- Revenue raised in the local community from education property tax stays in the local community.
- Education Finance is a complex issue and the current formula provides both Base and Categorical support to try to address some of the differences (student needs, programs, services, buildings, transportation).
- Province funds teacher defined benefit plan and provides Capital Support for Buildings.

Sunrise

- The ability of school boards to raise additional revenue through special levy (property taxation).
- Continue with Operational Funding and support of Capital Projects.

Swan Valley

- For rural Divisions with declining enrolment, the current funding model has been instrumental in allowing Divisions for the most part to maintain program delivery to students by maintaining funding static. Under the funding models of the past, Divisions would experience substantial reductions in funding even though fixed costs would have continued to rise with inflation.
- Although categorical funding has its challenges/downsides, historically when an area is moved from categorical to Block Funding, said funding has not increased in proportion to neither inflation nor increased expectations for that respective Funding area i.e., Level I and Resource Support converted to Student Services Support under Base Support.

Southwest Horizon

- The current education funding model contains a mechanism to protect the funding for rural school divisions with declining enrollments (Formula Guarantee).
- The current model allows school division's the autonomy of making local decisions through their ability to raise additional funding through taxation. This allows school boards the ability to be responsive to local needs or concerns.

Turtle Mountain

- local taxation autonomy to meet needs of school divisions, balance of categorical funding and base funding is a positive, formula guarantee is important, unit credit funding is supportive of programming to promote student engagement, career pathways, and learning to age 18

Turtle River

- Board has the authority on local taxation
- Equalization and Formula Guarantee is very beneficial to Rural/Northern School Division and School Divisions with declining enrolment

Western

- Local taxation authority
- Local autonomy (priorities of where money goes)
- Formula based
- Categorical funding – ensure special funding is used appropriately
- Can decide whether or not to raise additional funding for locally driven initiatives

Winnipeg

- School Boards have the power to raise property taxes as needed to support the budget.
- Gives the trustees autonomy to make decisions for WSD's unique student population
- Allows for school-based decision making
- Allows for a greater community voice and ability to meet local needs.
- The Special Levy allows school divisions to offer unique program and service enhancements and options for students that reflect local needs and the priorities of communities.
- Many programs and services for students are funded significantly through local property tax revenues such as: community support workers; adult crossing guards, school resource officers, off campus programs, attendance officers, early childhood education.

II. OPPORTUNITIES

Beautiful Plains

- Local school boards are important for the advocacy of quality education in every school.
- The ability to be heard as collectively (MSBA) is essential to the successes of our education system.
- Is there possibility for the membership of the Public Schools Finance Board to have a more comprehensive representation rather than appointments by the "Crown's" representative? Is there opportunity for a representative from MSBA to be a member of the PSFB? Is there an opportunity for representatives from local school boards or MTS to be a part of the financial decision making in regards to education?
- Is there opportunity for school boards or MSBA to participate in the decision making for capital projects throughout the province?
- There is a greater public awareness of the importance of education to their children
- A new government may be open to new ideas

Brandon

- To lobby for multi-year funding commitments
- There would be a benefit from a simplified and transparent funding formula

DSFM (English translation follows each point)

- Travailler avec partenaires pour augmenter la gamme de cours et de services.
To work with partners to augment the level of programs and services.

Flin Flon

- Socially, the trustees are well informed about the current educational climate, which would not happen if local schools boards weren't manned by citizens concerned and engaged in local education.
- Economically, locally managed boards answer to and are accountable to local taxpayers. It has been shown in previous examples that an amalgamation of divisions does not save money. As well, having local knowledge about the education process allows schools and school divisions to enrich educational opportunities through partnerships with other local community groups/organizations/businesses.
- Is this an opportunity to make a simplified and user friendly funding model?

Fort la Bosse

- Ability of school boards to levy education taxes to fulfill the needs of individual communities.

Garden Valley

- To work with new Conservative government to demonstrate and reaffirm the fact that MB has a solid education funding model - different from most other provinces.
- Most new funding comes in the form of categorical grants that are targeted to specific program areas and seldom funding adequately.

Hanover

No response provided

Interlake

- Education financing should be carried out over multi-year plans, to allow for better planning by, and stability for both Boards and the province.
- The MSBA needs to be more proactive in its approach with the province on this subject, in the eyes of its member boards. If there is a strong approach by MSBA on public education finance, it does not have a strong public profile.

- Reversal of TIF in cases where education assessment is being stripped from Boards.
- Possible alignment of our budget year with the tax year.
- Remove GST from public education with an exemption like that of municipalities
- Better funding for mental health in public education

Kelsey

- The financial difficulties (remoteness, low assessment, high costs) are known to politicians, however their action is needed to address problems.

Lord Selkirk

- Allows local boards to initiate and finance new programs needed in local areas.
- Hopefully the new model for special needs funding will work better than in the past. Maybe a block funding model would aid divisions in budgeting.
- Having a new government that is asking for input from divisions demonstrates some receptivity to evolution of the funding practices. Individual divisions can demonstrate their successes in programming, maintenance, etc. with the monies raised locally. Objective analysis of what is working and what is not.
- Continue to allow Boards to raise funds by special level (property taxation). Each Board knows their needs. Senior Tax Rebate should not come from educational funds.
- New government; new ideologies.

Louis Riel

- Funding, taken as a whole, does provide for a very good level of education funding in Manitoba. Hopefully this will allow the province to change the funding model without impacting too many school divisions adversely.
- The Provincial government is seeking a lot of input from stakeholders and the public on its upcoming budget. This is an opportunity for the MSBA to influence and educate the Province.

Mountain View

- Should we be asking to engage in a meaningful dialogue on the future of a shared funding model for education that maintains local control?

Mystery Lake

- Retain Board discretion for setting taxation rates, allowing autonomy to remain within the community.
- Change the funding formula to make it transparent and predictable.
- Amend the equalization formula so that divisions have more equal opportunity to address the specific needs within their communities.

Park West

- The ability to raise local levy gives boards flexibility to meet local needs.
- There needs to be an emphasis on providing rural students with similar opportunities of their urban counterparts. An example of this would be providing regional vocational education centres accessible to all divisions.
- The Province could work with school divisions to allocate funding in a way that allows divisions to smooth their cash flows throughout the year to minimize interest costs. This would free up resources to be spent on education related costs. (Manitoba school divisions paid \$1.9M in interest and bank charges in the year ended June 30/15 – per FRAME page 33.)

Prairie Rose

- Development of a simplified and transparent funding formula that ensures equality, fairness, and a desired education outcome in the province of Manitoba and that improves the distribution of a limited amount of financial resources that will meet the diverse need of Manitoba students.

Pembina Trails

- School divisions should be given the opportunity to participate in discussions with developers, aligning with City of Winnipeg purposes, with a view to generating additional revenues for the construction of schools.
- If the funding increases kept pace closer to the actual increase in education expenditures rather than increase in Manitoba GDP, we would need less reliance on patches such as formula guarantee, TIG, etc.

Portage la Prairie

- **School Closures** – Raising the moratorium on school closures would allow School Boards to have greater autonomy on allocation of resources and in some circumstances eliminate the need to continue to invest increasing amounts of these valuable resources in aging capital infrastructure.
- **K – 12 Framework** – The development of data collection requirements as it relates to the K-12 Framework can be an effective benchmark for documenting improvements and the effectiveness of programs implemented.

Red River Valley

- Request the Minister of Education to come out to all the school boards to get information on what is happening at the ground level which would enable him to make informed decisions. Our funding model should include support for mental health issues of our students. With all the

staff training that is now legislated (WSH, URIS, Human Diversity, GHS etc.), perhaps there is an opportunity to look at having an increased number of school days for staff in August.

River East Transcona

No response provided

Rolling River

- Equity grants work to the advantage of our poor socio-economic demographic.
- Partnerships i.e. health care, job readiness.
- Working with other School Division's to promote more opportunity.

Seine River

- Principled, equity based decisions – linked to local autonomy and ability to tax.

Seven Oaks

- There is an opportunity to position all schools as more parent friendly by eliminating or greatly reducing cost to parents as Seven Oaks School Division has done.

St James-Assiniboia

- Provincial Government seems open to discussion. Re-establish Minister of Education Finance Advisory Committee with representation from MSBA, MASS, MASBO.
- Lobby Provincial Government to remove moratorium on school closure to allow for local decision making.
- Class Size Grant should be changed to allow flexibility and indicate a preferred range of twenty to twenty-five as opposed to an absolute mandate of twenty.

Sunrise

- MSBA must promote the value of having school boards to increase the general public's understanding.

Swan Valley

- Maintaining the right to access property taxation will require ongoing dialogue with the provincial government. Continued dialogue with local governments and residents so that they understand the benefits of local taxation, will assist in preserving local Board autonomy with delivery of services to students. We have seen some erosion of services due to the local levy having to be used to cover inflation which for a few years was partially covered through the

funding formula when the Formula Guarantee ensured Divisions received an increase not less than the economic growth of the province.

- As the lines for providing services to children zero to five years old continues to blend with K to 12 students, along with providing opportunities for before and after care and full service daycares within schools grows, direct funding to School Boards in this area needs to be addressed.
- School Divisions with assistance from MSBA need to continue to strengthen partnerships with Post Secondary Institutions in order to provide more opportunities for students to obtain dual credits. Although maybe speaking out of turn, recently it has come to our attention that some dual credits may become dual purpose credits which have implications to the student.
- Promoting and growing post secondary opportunities within rural Manitoba will foster economic growth which will benefit School Divisions, and both communities and the Province as a whole.
- Expanding opportunities for increased post secondary usage of School Division facilities through partnerships has resulted in a revenue stream for our Division i.e., cost sharing of an instructor and allowing our Division to provide and/or expand Technical/Vocational programming that may not have been possible without such partnerships. Although Workforce Development Apprenticeship Manitoba has come to the table of late, MSBA assistance to continue and expand the local opportunities for delivery of apprenticeship programs/courses would bring a united voice to the table, emphasizing the need for all levels of education to cooperatively deliver, in a timely manner, programming where a geographical area can demonstrate a need that can be fulfilled utilizing existing infrastructure. And further, although may not be our mandate, but breaking down the barriers to allow more opportunities for local delivery of apprenticeship courses beyond either pre-employment or first year apprenticeship.

Southwest Horizon

- The Board feels that the greatest opportunity with the current funding model is that it continues to allow for Boards to react to local educational matters. This permits each school division to gather input from their stakeholders allowing for local decisions to be made on educational programming.

Turtle Mountain

- opportunity for the province to engage public school divisions in a collaborative process if funding model is to be revised, also an opportunity for MSBA to educate taxpayers (more can be done on this), opportunity for formula to be revised so 20/37 school divisions don't require the formula guarantee.

Turtle River

- More Adult Learning Centers in Rural/Northern Communities

- More Daycare in schools for the Rural/ Northern Communities

Western

- Can directly address local needs
- Desire for innovation
- Changing perception on public education in Manitoba

Winnipeg

- What to expect if provincial governments have authority over school boards:
 - direct intervention by ministry staff
 - the requirement for ministry sign off on school board policy decisions.
 - centralizing curriculum with clearly defined provincial learning outcomes
 - implement provincial, interprovincial and international standardized assessments and reporting.
 - Without school boards, connection to the community, culture and voice would be lost.

III. WEAKNESSES

Beautiful Plains

- Education can become part of a political maneuver which has the potential to erode the integrity of the system
- Decisions may not always be based on need, nor what is best for the youth of our province.
- The province's financial commitment over the years has diminished. Public education was at one time funded almost completely by the province.
- Finances from the province are fragmented by the system of granting. Can lead to more bureaucracy, and more administrative hours completing applications for a multitude of grants.
- Mandated programs are not necessarily fully funded, draining other initiatives.
- The formula for funding from the province is too complex, not transparent.
- There are no allowances for capital purchases (educational, technology).
- Capital programs are delayed/obstructed by centralized bureaucracy
- Equalization mechanisms are outdated and do not help divisions struggling with immigration issues.
- Base rates haven't changed because of the grant system which leaves a large disconnect on funding per pupil between divisions

Brandon

- Need less categorical funding, more block funding
- Short term planning – lack of multi-year funding commitments
- Unpredictability of funding announcement date

- During years of enrolment growth, funding does not appear until the following year

DSFM (English translation follows each point)

- Un système unique facilite la gestion des transferts avec la DSFM car présentement, le territoire de la DSFM ne comprend pas toute la province.
A unique system facilitates the management of transfers with the DSFM, given that presently, the DSFM's catchment does not extend across the entire province.

Flin Flon

- Property taxation which is artificially inflated by outside assessments that are not valid/realistic within local market levels.
- Provision of operational funding to school division in the form of various types of grants. Having to report on many smaller grants is a time consuming process. In many cases the time needed to report vs the financial reward put a strain on local human resources that could be better utilized in other areas.
- The Categorical Funding does not allow for the flexibility to shift funding to other areas to match the emerging needs of the students
- Because the Board does not have total control over the distribution of funds, it is more difficult to target spending to match a Strategic Plan

Fort la Bosse

- Emphasis on categorical funding. More flexibility in the funding.
- Reporting and paperwork required for many categorical grants that are immaterial in amount.
- Continue to offer more opportunity with MTBB dollars.
- Efficiencies in capital project spending; there are many unnecessary costs through the life of the project ie: Many of the contractors are not local creating additional costs; design costs etc.

Garden Valley

- Current property tax model is dated. It was based primarily on the premise of proximity of school children to school in a more rural lifestyle. With rural depopulation to urban, the notion of farmland funding education to the extent it does may no longer align with the original intent. Although the notion of taxing locally makes sense, perhaps the portioning (taxable amount for each class of property) needs modernization.
- Perhaps the property assessment process could be modernized as well. Property market value is not always a reflection of income ie. Seniors, farmers, etc
- The use of the FRAME accounting and reporting guideline cannot be used for detailed comparison between divisions. There is variation between school divisions in reporting.

Hanover

- Toomany small initiatives that turn into small grants, requiring specified spending and corresponding work reporting. Eg. Education for Sustainable Development = \$700 /school

Interlake

- Funding is only reviewed and distributed annually, as opposed to a multi year funding plan.
- Reviews of the model have been inconsistent and many years apart.
- Increasingly funds are raised locally. (80% by the province never materialized)
- Provincial increases according to COLA are not fairly distributed
- Very complex formula, understood by few
- Categorical grants are not sufficient. "Top Ups" by the Board are an annual reality.
- The province can strip Boards of education assessment revenue through Order in Cabinet application of the TIF (Tax Increment Financing). *See ISD Resolution to MSBA on CentrePort assessments.*
- The MB Textbook Bureau needs to be overhauled.

Kelsey

- The categorical grants must be used for specific projects. This may hinder our opportunities to start a new initiative/program.
- Capital project funds have to be spent, then an application for reimbursement initiated. This process may take up to six weeks before the funds are received so for a small school division it is both inconvenient and costly to expend such funds in advance of the repayment.
- For capital projects three bids are sought and forwarded to government for selection. The selection is almost always the lowest bid with a result that the quality of workers (the "B team") used can be problematic, and the supervision of these workers less frequent. This results in a need for the limited school division personnel to step in to ensure some level of quality control, response to local needs/desires re: construction, etc.

Lord Selkirk

- The present model has not been able to keep up to the cost of delivering the present day education system, which results in local levies being instantly increased to maintain present and future programs.
- System is much too complicated for Boards and people in the community to understand. Community members do not understand when the government makes the funding announcement why their local Board does not get an increase and why their taxes go up.
- Very complex, difficult to understand. Antiquated – does not reflect current needs, educational priorities.
- Entire funding model needs to be revamped.
- Gets the provincial government off the hook for continual under-funding, knowing that the school boards can raise money through their local taxation. Provincial funding is based on

student population. (A decrease in student population doesn't automatically mean a decrease in expenses.) Every school board does local bargaining for large union groups.

Louis Riel

- The provincial funding formula (Funding of Schools Program) no longer links to the cost of education.
- Overall the percentage of funding coming from the province has been decreasing the past four years. As a percentage of operating costs provincial funding has gone from 67.8% in 2011/12 to 64.6% in 2014/15. Source: FRAME reports
- For those divisions on the formula guarantee the funding model is meaningless as the funding received does not change regardless of changes in enrolment or any other formula driven criteria.
- It is not possible to do any long term planning as the provincial funding is not issued until late in the budget cycle and provincial funding is not multi-year in nature.
- Capital funding for improving infrastructure is not keeping up with the deterioration of aging infrastructure. These costs have been frozen for many years and the cost of maintaining buildings has gone up greatly.
- Varying levels of taxation assessment base among school divisions results in wide variances in mill rates between divisions. These variances in mill rates are not necessarily 100% correlated to variances in cost per student but rather due to property assessment bases.
- Grants outside of the funding formula often require lengthy detailed reporting that is out of proportion to the money received.
- Initiatives introduced at a provincial level are often not fully funded and require divisions and tax payers to pay for the difference to meet provincially driven initiatives.
- Categorical funding in all areas fall far short of actual expenditures and in some cases well short.
 - Some examples (FRAME Actuals 2015/16):
 - Transportation provincially received \$42.9 Million in provincial funding compared to provincial wide expenditures of \$94 Million
 - Special Needs funding (including Counselling and Guidance) amounted to \$149.5 Million provincially compared to actual expenditures of \$389.7 Million.

Mountain View

- The timing of the funding announcement is quite late in the budget process
- Funding announcements often include money for new initiatives that require divisions to spend additional dollars in order to receive the funding. These can be positive changes however, it typically means less money is available to support existing programs. In some cases, divisions must add additional resources above the funding received to support these initiatives
- With over half of the divisions in the province currently on the formula guarantee, it is clear either the formula does not work, or the current funding level applied to the formula does not allow the formula to function as it was designed.
- Vehicle support for new buses has not kept pace with the increased cost of buses. New buses have increased in value 55% in the past 11 years.

- Large property assessment changes every two years can have a significant impact on funding through equalization.
- There is a significant amount of support tied to categorical grants that tie the hands of divisions in channeling resources to specific local needs.

Mystery Lake

- The existing formula is extremely complex. This makes it difficult for districts to accurately predict the level of funding when developing their next budget cycle.
- School districts have widely varying tax bases. This means that some districts have the ability to raise additional revenue to address needs while others cannot. This becomes a more serious problem when the assessed value of the tax base changes suddenly.
- Several programming initiatives do not align with funding levels. These include:
 - The option to provide full day kindergarten to students from disadvantaged communities. This supports the development of literacy and numeracy. Provincial funding for kindergarten students is only at 50% which only funds half days;
 - Setting maximum class sizes for early years without adequate funding for the additional supports needed to be in compliance. In addition identifying "21" as a target without class composition considerations/allowances
- A large number of grants provide additional funding not included in the provincial funding. These grants require administrative effort and resources for application completion and reporting that are disproportionate to the amount of the grant

Park West

- Declining enrollment is always a challenge in rural school divisions so any future model must include some plan for subsidy or equalization.
- It might be helpful if the Province minimized all the requirements of applying for and reporting on the multitude of small and individual grants. Having a block funded model with all necessary funding included would be simpler to administer and free up administrators in smaller divisions to focus on educational leadership.

Prairie Rose

- Present model is increasingly criticized by property owners because they do not understand that the province has annually reduced their direct contributions to operational budgets to a point where their share is less than 80%. If the province would contribute 80% of the budgeted amount, school divisions could levy 20%, creating a much lighter burden on the property owner. The 20% would be for what it was initially meant to do, fund those discretionary initiatives to meet local needs.
- Categorical funding; even though this funding approach targets specific provincial priorities, the administration time and costs associated with planning, reporting, etc. is extensive
- Short term planning – lack of multi-year funding commitments

- Unpredictability of funding announcement date
- During years of enrolment growth, funding does not appear until the following year

Pembina Trails

- There needs to be more emphasis on the equalization grant to help divisions with less assessment to raise funds through tax on a reasonably equitable basis.
- Small categorical grants and grants outside of FSP should be reviewed for consolidation and reduction of needless reporting.
- More flexibility on, or removal of, the cap on Accumulated Surplus.
- Funding for Capital is so limited that bona fide needs are going unaddressed or divisions must rely more heavily on tax to fund.
- The province imposes additional costs on school divisions by imposing new initiatives and obligations but not fully funding those mandates and at the same time publicly urges school divisions to limit the amount of property tax raised. A recent example is 20K3.
- The funding from the P.S.F.B. for capital projects is limited yet Capital needs are increasing. The limit on the Accumulated Surplus balance and restrictions on Capital Reserves balance diminishes the flexibility of school divisions to accumulate funds for future projects.
- The obligations being placed on divisions with respect to day cares, health care, before and after school programs, summer access to schools, etc. are placing additional operating, administrative and financial burdens on school divisions which impede our ability to provide resources to our educational programming. This includes the lack of flexibility to relocate or reclaim school space for educational purposes which was leased to a day care.
- The moratorium on school closures has placed limits on and created impediments to school divisions' efficient use of resources.
- There is, currently, a deficiency in the level of provincial funding for school design and construction to meet modern and realistic needs for our educational facilities.

Portage la Prairie

- **Capital Investment** – The 20K3 policy was implemented with little regard to the substantial capital investment that would be necessary to expand schools to accommodate such requirements. In addition, insufficient resources are being provided to maintain and repair the aging infrastructure of the schools in the province.
- **Local Bargaining** – Because each Division undertakes its own bargaining, there is often the effect of outdoing or exceeding the allotment of the Division's contracts who reached an agreement previously.
- **Inordinate Weight of Taxation on Farmland** – Assessment values arrived at by the Province are not always reflective of the values of all farmland in an area.

Red River Valley

- The amount of paperwork involved as it relates to small dollar grants. Some of the grants provided to school divisions are political in nature and do not necessarily meet the needs of the schools. The increase in the dollar amounts of the grants do not correspond to the actual needs of the students/schools/divisions.
- New provincial initiatives are not properly funded which results in increases in taxes (ie. 20K3).
- The non-funding for unloaded kilometers is also an issue, especially in rural areas where a) there may be a great distance between the bus driver's home and the first pick up and b) the ability to get bus drivers in the areas that you need them.

River East Transcona

- Abandon/amend the existing formula to provide greater equity of equalization. The current formula does not properly or adequately mitigate the disparity in the capacity to raise revenue from local levy.
- Legislative restrictions to manage divisional infrastructure, specifically school closure moratorium and day cares in schools.
- Although previous governments have announced increases to education funding at the rate of economic growth (or beyond), the impact on school divisions is dependent on student enrolment increases. For division with stable or declining enrolment no such benefit exists.

Rolling River

- The current model is very confusing. Recommendation would be to come up with a new format/sustainable/equitable.
- Rural and Urban School Divisions have different needs concerning transportation, sports, programming and extra-curricular activities.
- Need to be equitable and not necessary equal.

Seine River

- Full Equalization funding not achieved
- Property tax assessments especially commercial – needs to be more emphasis on balancing the inequities Funding & Revenue sources and process is very complex – is it understandable?
- EPTC – used as a political tool, what happens if it is removed?
- Formula Guarantee in a declining enrolment situation – creates more inconsistency in spending in relation to available funds
- Increasing gap in differences in expenditures between School Divisions
- Special Needs funding (can't entirely separate from provincial funding model)

Seven Oaks

- The system is manifestly unfair. Divisions have widely disparate revenue capacity. Current equalization support is inadequate to correct that disparity. A new formula is required that ensures a greater correspondence between expenditure and mill rate. Education funding should ensure equity for students and taxpayers across Manitoba.

St James-Assiniboia

- The Education Funding Model rates have fallen far below the rising costs and increasing demands being incurred by School Divisions. Rates need to be increased substantially and then adjusted annually by CPI. Provincial operating support as a percentage of operating revenue has decreased in St. James-Assiniboia from 72.95% in 1985 to 54.85% in 2016.
- Historically, the Special Levy was intended to provide programs and services valued by the local community. The Special Levy is now utilized to fund a substantial portion of basic educational programming.
- Many Education Grants are funded outside the Education Funding Model. The criteria and equality of the allocations are questionable (ex. Tax Incentive Grant).
- Grants such as Class Size promote significant operational challenges and establish criteria not based on educational research.
- The Equalization Grant provides for 66% support for unfunded expenditures and needs to be adjusted.
- Ancillary grants are often declared as part of the overall Education Funding Announcement. However, no specific allocation is provided to School Divisions at that time. The information, criteria, funding, and application process are provided sporadically.
- In the past, the Provincial Education Funding Announcement has often been delayed to the end of January. A later announcement provides more pressure and less time for a School Division to compile the budget and tax requirements.

Sunrise

- Equalization does not take into consideration increasing enrolment.
- Provide provincial budget information by January 15th deadline.
- Increase the amount of funding from province therefore not depending on tax payers to pick up the balance.

Swan Valley

- Although easier said than done, perhaps simplifying the funding model would be a step in the right direction. We seem to still have a few smaller grants and a couple areas within the funding formula which require a fair amount of reporting for the dollar value. That being said, the strides made over the past few years to reduce such reporting and the amalgamation of some of these smaller grants/funding is appreciated.

- Years back when farmland was disproportionately supporting education through the school division levy, this category proportioned assessment percentage was reduced. The outcome was shifting of taxation to residential, commercial, institutional, etc., properties. One can argue that land is market driven so the taxation at current values are no different than residential or commercial that has seen values rise as well. Opening the door could lead to a uniform mill rate in effect removal of local taxation.

Southwest Horizon

- The funding formula is difficult to understand making it challenging to communicate it to our stakeholders.
- Transportation funding is not adequate for rural school divisions that incur additional costs associated with bussing students over large distances.
- The school board feels that the 5 Year capital plan process could improve in that we often do not know where our requests sit in the queue for projects being approved.
- Some grants are targeted to larger urban school divisions that cannot be accessed by smaller rural school divisions.

Turtle Mountain

- categorical and base funding should be separate, you shouldn't lose funding from formula guarantee if there is an increase in level 2 and 3 funded students, also funding for level 2 funded students is insufficient,
- the way the education tax rebate is sent out there are numerous education dollars which go to municipal taxes,
- not enough recognition that cost per pupil is much higher in rural and northern communities as opposed to urban,
- the underfunding of provincially driven initiatives,
- going to need more funding for EAL as immigration expands further into rural areas where population is less dense,
- current requirement to purchase resources through Manitoba Learning Resource Centre (formerly MTBB) increases costs to divisions

Turtle River

- Some of the Categorical grants process is lengthy and a lot of work.
- Timing of the budget announcement, public meeting and tax levy due dates does not give much time for the board to prepare the budget.
- Transportation Grant – Rural/Northern School Divisions usually are sparsely populated which result in few kids on the bus and more routes. This increases the cost per pupil transported significantly. Eg) Sparsely populated Division have to drive further distances and pick up fewer kids so the cost in salary and fuel is a lot more than a greater populated area that can pick up more kids in a shorter distance.

Western

- Formula has been adjusted for specific outcomes and has led to inequity
- Lack of equity
- Funded a year later for the student count on September 30 enrollment numbers
- Categorical funding- central provincial determines some spending priorities
- Declining enrollment divisions retaining certain funding, take money off the table from growing enrollment divisions

Winnipeg

- 65% funding from the Province of Manitoba – leaving the board to raise the remaining necessary funds.
 - A 80/20 split, which equates to a shared responsibility of funding public schooling between the province and school boards. This funding model argues for an increase in the provincial share of funding while also emphasizing the importance of the autonomy of school boards. This model allows school boards to offer unique programs, service enhancements and options for students that reflect local needs and without the authority the delivery may be comprised.
 - Schools can raise money to support “extra services and activities, but cannot spend fundraising resources on ‘core items’.
 - Although, the Province funds capital projects and provides an annual grant for minor repairs and maintenance, the priorities of the Division sometimes exceed the funding and grants available.
 - The Province does not provide funding for non-school building repairs and maintenance.
 - Annual funding increases for K to S4 education announced by the province do not keep pace with actual delivery costs for programs and services.
 - School divisions are required to provide programming and services that should be covered under other jurisdictions of the government.
 - School divisions no longer receive funding for Level I Special Needs:
 - The Student Services grant established in 2006 replaced 3 separate grants:
- - Level 1 Special Needs
 - - Students At-Risk (SAR)
 - - Early Behaviour Intervention (EBI)

These 3 grants were designed to assist students with mild to moderate learning needs; considered "at risk" due to social, emotional, behavioural, or physical factors that impact on their ability to succeed in school; and who require behavior intervention in the early years.

IV. THREATS

Beautiful Plains

- There is always the danger that the effectiveness of local school boards may be diminished or that elected school boards may be completely abolished for economic reasons. The fact that there is a provincial organization that continues to advocate for equity and quality of education for the youth of our province is important.
- Conservative ideological biases such as a reduction of government funding or “back to basic education without frills” could seriously weaken the effectiveness of public education.
- Aging schools lack space and capability for technology driven initiatives
- Immigration and English as a Second Language (ESL) put pressures on.

Brandon

- Response to calls for end of local taxation
- Lack of opportunity for long-term planning

DSFM (English translation follows each point)

- Allègement de taxes foncières pour nouvelles entreprises.
Property tax exemptions for new businesses.
- Allègement possible de taxes foncières pour certains contribuables.
Property tax exemptions for certain ratepayers.
- Négociations des ententes collectives provinciales
Provincial bargaining.
- Élimination des commissions scolaires.
Elimination of school boards.

Flin Flon

- Political-The current Conservative govt was elected on a platform of fiscal restraint and lessening provincial debt loads. I would hope that they would not try to find savings on the backs of student programming
- Financial-There are rumblings of another round of provincial amalgamations of school divisions. If this happens, I would like to see figures that would justify such a move. It has been my perspective that the increased human resource cost of trying to blend different divisions, of trying to align collective agreements and of attending meetings over increased distances would be unlikely to result in financial savings, and would drive strong administrators to consider other employment opportunities. I fail to see how either scenario would be in the best interests of student achievement.
- Removing the ability of school boards to control the special levy is worrisome, as it removes a great deal of school board autonomy and local decision making

Fort la Bosse

- Surplus cap is too low; aging infrastructure; elimination of education taxes on property.
- External organizations not fully understanding how school divisions are funded.
- Additional costs to division for students social/health wellness.

Garden Valley

- Funding models in all other Canadian jurisdictions is centralized.
- The current financial position of the Province – significant debt load
- AMM position on education property taxes

Hanover

- Provincial initiatives that are mandated and do not come with sufficient funding: Ex1– 20K3 comes with staffing but at \$60,000 when an average teacher salary is more like \$85,000. Ex2– mandatory Grade 12 Phys Ed credit with insufficient staff to meet this initiative.

Interlake

- Removal of school boards
- Removal of local taxing authority
- Amalgamation to the point where local representation is no longer feasible
- Cuts to provincial funding of education
- Significant capital costs with aging infrastructure in public education

Kelsey

- The catastrophic impact of the loss of the largest local employer.
- The political backlash of municipal leaders for cutting taxes.
- The impact of insecurity/unknown future on all employees.
- Employer/employee relations during possible downsizing needed.
- Possible changes to the loss of equalization.

Lord Selkirk

- Social economic differences in geographical areas result in opportunities for students - will vary from region to region.
- People do not understand how assessment of their property leads to school tax increases.
- Having a new government which has inherited massive debt and need to try to balance their budget.

- Divisions in the province are very diverse. Supports in one may not be needed in other. Socio-economics play a huge part for funding. All students do not learn the same – some may be educated at the current student rate while a student below grade level may cost twice the amount allocated.
- New government hasn't shown their hand yet. Other provinces are decreasing the number of school boards. Is our provincial government looking to do the same?

Louis Riel

- Unfortunately some funding or educational changes in the past were more politically motivated than educationally motivated. There is a threat that any upcoming changes may again be done in this same manner.
- While there is a movement from the current Provincial government to seek input to their next budget it is also known that the funding formula is being reviewed without consultation with MSBA, MASBO or School Divisions. As far as I know.
- Given the state of the current provincial funding model and the level of mill rate variances between divisions it may be difficult at this point to change the model of education funding without some divisions being adversely affected. That threat assumes there isn't a large increase in overall funding.

Mountain View

- The fact that so many division are currently on the guarantee could be a possible threat as it would seem apparent something needs to change with the formula. Twenty-one divisions are on the guarantee and in eight of those divisions, the guarantee accounts for more than 10% of their total Provincial support. If the guarantee was removed, the impact on those divisions would be significant.
- The taxation system and targeted rebates is confusing and frustrating to ratepayers and casts school divisions in a bad light. Divisions are required to levy large increases when they approve their budgets while the government selects the ratepayers they will provide relief to. In 18 years, our levy has increased \$8.5 million. ESL reductions, EPTC and Farm Rebate increases amounted to \$7.25 million over the same period resulting in a net tax increase of \$1.25 million (.9% per year). If the monies put into rebates had been included in the formula support, the taxation increases divisions were required to levy would not have been as high in the first place.
- Manitoba is the last jurisdiction nationally with taxing authority for education.
- Further consolidation of school divisions which affects the local community voice.

Mystery Lake

- The current "smoothing" payment structure over ten months does not align to cash flow requirements of Divisions. Surplus level limits do not adequately allow for funding of basic payroll requirements. The result is dollars directed to debt-servicing instead of into education.

- Current surplus limits do not provide an adequate source of emergency funding.

Park West

- Declining enrollment.
- The uncertainty of educational funding with the new government.
- Aging infrastructure and ability to sustain present infrastructure.
- The expected high cost of implementing the requirements of the new accessibility legislation.

Prairie Rose

- Response to calls for end of local taxation – The fact that the current funding formula places so much burden on the property own, (residential, commercial, and farm land) the discussion around assessment and school tax levy has become very controversial. R.M jurisdictions and ratepayers are becoming increasingly critical of the funding of public education and want it changed without knowing what the new funding formula would look like at the local level.

Pembina Trails

- If the Government removes the power of school divisions to tax or severely restricts it, there could be significant negative impact on school divisions operations and programming.
- A lack of awareness on the part of the provincial government and general public as to the pressures which school divisions face and the needs that drive school division budgets to increase at a rate that is greater than the rate of inflation.

Portage la Prairie

- **Lack of Coordination between the Federal and Provincial Governments** – Significant resources are invested in the education of students under Federal jurisdiction every year. However, Provincial governments do not support the School Divisions in this investment nor attempt to liaise with the Federal government or coordinate alternative funding models for these students.
- **Linking Funding to Data Collection** – Although data collection and benchmarking is an effective assessment tool for educational programs and pedagogies; linking funding to the data that is collected is not an effective funding model.
- **Preservation of Outdated Policies** – For example the requirement that Day Cares should be retained within schools when schools are in need of additional space due to 20K3.

Red River Valley

- Concerns regarding the current political party's ability to make cuts to education, health, social programs etc. that will affect the students in our schools.

River East Transcona

- Further amalgamations: Past experience has shown that amalgamation has increase costs rather than save.
- Restriction and/or elimination of the ability to raise taxes through local levy.

Rolling River

- Elimination of the TIG.
- Lower economic development than other provinces.
- We may lose the right as trustees to bring local autonomy to our Board table.
- Taking away the levy.
- Taking away funding for special needs students – we need to fund schools on student needs and not political gain!

Seine River

- Can all Divisions agree on a lobby model through MSBA?
- Uncertainty with new government – changes coming, how will they affect us and all School Divisions? Wealthy vs. less affluent School Divisions
- How will we handle the potential offunding re-allocations?

Seven Oaks

- MSBA must take a stand based on principles of fairness and equity rather than a “no one can lose anything ever” stand that compromises principles.
- Further Amalgamations. Amalgamations cost more as collective agreements are harmonized and few savings are found.

St James-Assiniboia

- Current Fiscal Debt of the Province may require reductions or capping of revenue allotted to Education.
- School Division Amalgamations and premise that amalgamations save money.
- Requirements of the Accessibility Legislation.
- How are improvements going to be funded when there is already a significant backlog in capital projects across the Province.
- Negative media and focus groups (Let’s Pay Fair, Real Estate Board) reinforcing the message that School Boards are abusing their taxation authority.
- Increased Government Legislation that impacts School Board Costs.
- New Legislations (Tax Increment Financing) that can impact the growth of tax base.
- Expansion of the role/responsibilities of School Divisions (Childcare).
- Discontinuing Grants that School Divisions rely heavily on (Tax Incentive Grants, Formula Guarantee).

Sunrise

- New majority government, not sure how education will be supported.
- New acts/legislation with no funding attached ie. The New Accessibility Act for Manitobans.
- Potential threats:
 - If school taxes were not collected from seniors, age 65+ and/or education taxes taken off of property tax bill.

Swan Valley

- Rural depopulation, poverty, and maintaining the ability to tax. The blurring of lines regarding delivery of services to age zero to five year olds and the need for additional funding. Although varying opinions, school divisions by our nature in the services that we provide may be in a better position for delivery of same to this age group. It would require perhaps redirecting funding from Family to Education and Training.

Southwest Horizon

- The Board feels that the greatest threat is losing the authority to raise funding through the local levy in order to address local educational matters.
- With populations and enrollments in rural areas generally staying consistent or declining, the Board feels that it would be a threat if the funding model was changed to restrict local decisions to be made.

Turtle Mountain

- lack of understanding amongst many taxpayers regarding how education taxes are allocated, if local taxation were removed it would simply go to the province and then allocated to school divisions,
- also a threat is the significant debt level of the province,
- also bigger isn't always going to mean efficiencies are created,
- also a threat are the potential cost implications of the Accessibility Act.

Turtle River

- Special Needs Funding – No formula based funding model. We are seeing more and more children in our schools with special needs yet it seems like less funding application are being approved.

Western

- Dramatic changes in property values (residential, commercial, farm) can wreak havoc on individual tax bills creating another level of inequity
- Binding arbitration in Collective Bargaining
- Pattern bargaining
- Unfunded mandates
- Provincial push for immigration - potential for a larger proportion of students requiring more costly supports
- Off-loading of health care costs such as OT/PT, mental health
- Public perception of Manitoba Education

Winnipeg

- No consultation with members of the community and unable to address local school needs
- Provincial programming requirements will not meet diversity of our school community
- Full provincial funding would reduce high-priced administration costs for public education.
- School division administration costs in MB are restricted to less than 5% of total operating expenditures. This percentage is lower than that of most Manitoba municipal governments for similar operating functions. The WSD administration costs are 2.78%, amongst the lowest in Manitoba's public sector.
- The province funds 75% of operating costs in Manitoba public schools.
 - The 75% figure amounts for capital funding, property tax credits and the teacher's pension plan which are not part of school division operating budgets. Thus, the provincial contribution to school division operating budget is approximately 65%.
- Provincial policy directions and new legislation can introduce new and unfunded costs for school boards (i.e. Workplace Health and Safety legislation, social policy initiatives such as nutrition and physical well-being, school division amalgamations, etc). Provincial policy and community expectations can also limit school board options for significant cost reductions (i.e. larger class sizes, school closures, program reductions).
- Many increased costs in school division operations are beyond the control of school boards.
- Provincial policy and legislation, arbitrated salary awards, and inflationary increases for services and commodities often have significant financial impact for school board budgets and property tax levels.
- When a property is selected as TIF, the property tax collected by local taxing bodies is frozen at the assessed value at the time of designation. The designation length differs with each project ranging from 5 to 15 years. The Community Revitalization and Tax Increment Financing Act, TIF designations can range from 10 years to 25 years.

V. OTHER COMMENTS

Lord Selkirk

- The cost of education, not education, has nothing to do with assessment on property and homes. The cost of education must be paid for by all of society ie. The people, not the property they own. Data proves an educated society is healthier, more productive, better lifestyles and greater longevity. Therefore, all adult citizens must contribute fairly to the cost.
What is fair:
 - 1) possible portion of sales tax;
 - 2) % of personal income tax;
 - 3) % of corporate tax;
 - 4) all of parts of the above.
- I strongly believe that all adult persons should pay toward the education of our children as all persons in Canada reap the benefits of a well-educated society until our death. No rebates to seniors. There should be recognition that if property taxation continues, secondary property should be taxed at a lower rate recognizing the ability to pay but not punishing persons for their success. This would be the same for large property owners such as farmers and business owners. Those persons that rent should in some way pay toward education. I do not believe that large apartments pay as much education tax as compared to home owners. Local autonomy that allows community needs to be met must continue. Different communities, different needs. The actual cost for running a school, salaries, materials, administration should be kept separate from construction of new facilities. The government share has dropped and should again move up. Education tax could have an ability to pay test so that the poor are not unduly harmed. If everyone pays their share, everyone will pay less.
- Government mandates / “decrees” (like Grade 11 & 12 Phys. Ed., 20K-3, AMA) MUST have funds associated with them in order to operationalize. Provincial bargaining may be a more timely and effective means of negotiating, especially with teachers.

MEMO

October 19, 2016

TO: All Trustees

FROM: Ken Cameron, President

RE: Renewal of Committee Volunteer List

At its September 7 meeting, the Provincial Executive reviewed procedures relating to the appointment of volunteers to committees (internal and external) on which the association is represented. As a result of that review, the Executive determined that there was a need to ensure that the volunteer list was both brought and kept up-to-date, so as to reflect the current interest of trustee in serving.

As a first step in this regard, we will be deactivating the current trustee volunteer list, and generating a new one. In order to do this, I am asking that all trustees with an interest in serving on any committee(s) submit a new committee volunteer form, which can be found on the Association website at <http://www.mbschoolboards.ca/documents/committeeVolForm.pdf>. Please do so even if you completed this form in the recent past, as the newly-generated list will be the source of all future committee appointments. When you complete the form, please list your personal experience and expertise, as this will be a factor in the appointment process.

In order to maintain the currency of the new list, all volunteers will be asked, on an occasional basis, to confirm their ongoing interest in serving.

Detailed information about committees, including their mandates and current membership can be found on our website at <http://www.mbschoolboards.ca/committees.php>.

Thank you for your attention to this matter.

KC/ak



BRANDON SCHOOL DIVISION

Report of Senior Administration to the Board of Trustees

October 24, 2016

A. Administrative Information

I. CELEBRATIONS

1. MANITOBA STUDENT LEADERSHIP CONFERENCE – OCTOBER 12-13, 2016
2. YOUTH REVOLUTION KICK OFF EVENT – OCTOBER 14, 2016

II. STATISTICAL INFORMATION

1. SEPTEMBER ENROLLMENT REPORTING

SEPTEMBER 30, 2016 ENROLLMENT

For InformationG. Malazdrewicz

Our enrollment numbers, as of September 30, 2016, are as follows:

| | <i>EIS 2015</i> | <i>Target</i> | <i>Actual (as of September 30, 2016)</i> | <i>+/- Target</i> | <i>+/- 2015</i> | <i>% Growth</i> |
|--------------------------|-----------------|---------------|--|-----------------------|---------------------|---------------------|
| Students | 8562 | 8697 | 8724 | +27 | +162 | 1.9 |
| High Schools | 2789 | 2837 | 2831 | -6 | +42 | 1.5 |
| K – 8 Schools | 5773 | 5860 | 5891 | +31 | +118 | 2.0 |
| Kindergarten | 624 | 700 | 715 | +15 | +91 | 15.2 |
| | | | | | | |
| FTE Students | 8250 | 8347 | 8366 | +19 | +116 | 1.4 |

“Accepting the Challenge”

At this point we are aware of a number of pending enrollments, and understand that some movement of students between schools and out of the Division is being clarified. Based on previous experience I would suspect that this level of enrollment will exceed our adjusted net enrollment on September 30, 2016.

As to specific class sizes at individual schools, we continue to monitor the enrollments and will continue to allocate staff as appropriate from our original budget and the additional Board allocation.

In summary, our overall enrollment is up 162 students (1.9%). Elementary school enrollment is up 118 students (2.0%) and high schools are up 42 students (1.5%).

It should be noted that other than 2014 our historical Kindergarten registration has been in the 550-600 student range. Based on 4-5 years of historical birth rates, we anticipate that we will continue to see enrollments at Kindergarten in the 700-750 student range into the medium to long term future.

CLASS SIZE INFORMATION AS OF SEPTEMBER 30, 2016

For InformationG. Malazdrewicz

As of September 30, 2016, the average class size for K-8 classes is 21.07 students per class. The classrooms have increased by nine (9) with 118 more students in the Division.

Senior high school classes are at 19.96 students per class for a Division average. Senior high enrollment grew by 42 students.

Discretionary staffing was allocated in the spring, 2016, to facilitate the development of effective school instructional plans and to maintain reasonable class sizes.

| K-8 Class Size Breakdown 2016/2017 | | | | | | | | | | |
|---|------------|-----------------|------|-------|-------|----|----|----|----|-----|
| K-8 Schools | Enrollment | # of Classrooms | 1-15 | 16-20 | 21-25 | 26 | 27 | 28 | 29 | 30+ |
| Totals: | 5899 | 280 | 12 | 114 | 127 | 14 | 9 | 4 | 0 | 0 |
| % | | | 4% | 41% | 45% | 5% | 3% | 1% | 0% | 0% |

| High School Sections First Semester 2016/2017 | | | | | | | | | | | | | | |
|---|-----|------|-------|-------|-------|-------|-------|-------|-------|-----|--------------------------|--------------------------|----------|---------------------|
| Class Size | 1-5 | 6-10 | 11-15 | 16-20 | 21-25 | 26-30 | 31-35 | 36-40 | 41-45 | 46+ | Average Class Size 16/17 | Average Class Size 15/16 | Variance | Sept. 30 Enrollment |
| Semester 1 | 12 | 43 | 123 | 134 | 138 | 116 | 10 | 2 | 1 | 6 | 19.96 | 20.08 | -0.12 | 2575 |
| % of Total Sections | 2.1 | 7.4 | 21.0 | 22.9 | 23.6 | 19.8 | 1.7 | 0.3 | 0.2 | 1.0 | | | | |

III. COMMUNITY CONNECTIONS

1. COMMUNITY CONNECTIONS – OCTOBER 1, 2016 TO OCTOBER 16, 2016

The following community connections were made by Dr. Casavant, Superintendent of Schools/CEO from October 1, 2016 to October 16, 2016

- October 6, 2016 – LEAN Government Training Session
- October 7, 2016 – Manitoba Association of School Superintendents (MASS) Fall Members Meeting
- October 10, 2016 – phone meeting re: MASS Mentorship Program
- October 11, 2016 – meeting with Bruce Shamray, Chair, Council of School Leaders (COSL)
- October 11, 2016 – phone meeting with Chief Ian Grant, Brandon Police Service
- October 12, 2016 – Brandon University Campus Master Plan consultation session
- October 14, 2016 – Youth Revolution Kick Off Event
- October 14, 2016 – meeting with Brandon Chamber of Commerce

IV. SUSPENSIONS

| <u>SCHOOL</u> | <u>NO./STUDENTS</u> | <u>NO./DAYS</u> | <u>REASON</u> |
|--------------------|---------------------|-----------------|-------------------------|
| Elementary Schools | 1 total | 1 – 3 day | Unacceptable Behaviour |
| High Schools | 12 total | 1 -3 day | Unacceptable Behaviour |
| | | 2 – 5 day | Weapons |
| | | 1 – 5 day | Drug and Alcohol Policy |
| | | 4 – 5 day | Assaultive Behaviour |
| | | 2 – 5 day | Unacceptable Behaviour |
| | | 1 – 15 day | Assaultive Behaviour |
| | | 1 – 30 day | Weapons |

V. PRESENTATIONS

MONITORING REPORTS

1. 2015-2016 CONTINUOUS IMPROVEMENT FRAMEWORK (CIF) REPORT

For InformationM. Wilson

Attached as Appendix A is the 2015-2016 Continuous Improvement Framework (CIF) Report.

B. Business Arising for Board Action

I. INFORMATION FOR DISCUSSION AND CORRESPONDENCE

1. PERSONNEL REPORT

For Information B. Switzer

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

2. RESPECT IN SCHOOL CERTIFICATION

For Information B. Switzer

Effective September 6, 2016, the Brandon School Division implemented the Respect in School certification as a condition of employment. For the month of September, all existing BSD staff were invited to participate in the Respect in School certification process, which involves viewing a presentation of approximately 2-3 hours in length and responding to questions throughout. Existing staff who already possess a Respect in School/Sport certification were required to provide a copy of said certificate to be considered for meeting the condition of employment.

Of the existing staff at the time of implementation, 79% are compliant with the condition of employment and we expect the remaining 21% to be completed shortly.

All new hires to BSD will be required to obtain this certification. The Office of Human Resources is currently releasing the information to our substitute and casual staff to complete throughout October and November.

For any Trustees who may also wish to obtain the certification or simply view the presentation, please contact the Director of Human Resources, Ms. Becky Switzer for a link.

3. MANITOBA EDUCATION AND TRAINING CORRESPONDENCE

INVITATION TO VISIT THE HOLODOMOR MOBILE CLASSROOM (HMC)

For InformationG. Malazdrewicz

The Minister of Education has advised that Manitoba is proud and pleased to support the Holodomor National Awareness Tour (HNAT) and the Holodomor Mobile Classroom (HMC).

The HMC is the centerpiece of The Holodomor National Awareness Tour, a project of the Canada Ukraine Foundation. The project is supported by the Government of Ontario, the Government of Canada (Citizenship and Immigration) and the Government of Manitoba (Education and Training). It reflects a commitment to recognize and commemorate the Holodomor and support educators in integrating and teaching about the Holodomor and other forms of Genocide. In 2008, the Province of Manitoba passed *The Ukrainian Famine and Genocide (Holodomor) Memorial Day Act* calling for the fourth Saturday in November to be a day of remembrance, as observed in schools across the Province.

The HMC will be travelling to various schools and other sites in Manitoba during the 2016-2017 school year. As part of its tour of Manitoba, the HMC will be on the grounds of the Manitoba Legislature for an Open House event on October 20, 2016. Contact information has been provided to Principals so that they may seek additional information or request the HMC for their school during the fall tour of Manitoba (October 16-31, 2016) or the spring 2017 tour.

2. CROCUS PLAINS REGIONAL SECONDARY SCHOOL OFF-SITE ACTIVITY REQUEST

For ActionG. Malazdrewicz

Crocus Plains Regional Secondary School has submitted an off-site activity request (attached as Appendix B for Board of Trustees consideration) for sixty-five to one hundred (65 to 100) male and female band students in grades 9 to 12 to make a trip to Chicago, IL from May 17 to May 22, 2017.

Mr. Chad Cobbe, Principal, Crocus Plains Regional Secondary School;
Mr. Greg Malazdrewicz, Assistant Superintendent; and Dr. Marc Casavant, Superintendent of Schools/CEO have given approval for this trip. Approval from the Board of Trustees is respectfully requested.

RECOMMENDATION:

That the trip involving sixty-five to one hundred (65 to 100) Crocus Plains Regional Secondary School male and female band students in grades 9 to 12 to travel to Chicago, IL from May 17 to May 22, 2017 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.

3. VINCENT MASSEY HIGH SCHOOL OFF-SITE ACTIVITY REQUEST

For ActionG. Malazdrewicz

Vincent Massey High School has submitted an off-site activity request (attached as Appendix C for Board of Trustees consideration) for twenty-five (25) male and female music students in grades 9 to 12 to make a trip to Vancouver, BC from November 18 to November 24, 2016.

Mr. Michael Adamski, Principal, Vincent Massey High School; Mr. Greg Malazdrewicz, Assistant Superintendent; and Dr. Marc Casavant, Superintendent of Schools/CEO have given approval for this trip. Approval from the Board of Trustees is respectfully requested.

RECOMMENDATION:

That the trip involving twenty-five (25) Vincent Massey High School male and female music students in grades 9 to 12 to travel to Vancouver, BC from November 18 to November 24, 2016 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.

4. THE ACCESSIBILITY FOR MANITOBBANS ACT IMPLEMENTATION

For InformationG. Malazdrewicz

This legislation was passed on December 5, 2013 to provide a clear, proactive process to identify, prevent and remove barriers to accessibility.

Removing barriers to accessibility will give Manitobans of all abilities the opportunity to:

- Participate fully in everyday life
- Access and benefit from a system, service, product or environment

The legislation requires accessibility standards to be developed over the next several years. The standards will address barriers and set out requirements in five key areas of daily living.

1. Customer service standard
2. Information and communication
3. Transportation
4. Employment
5. Built environment

Each standard will be adopted as a regulation and will apply to common public areas where Manitobans live, work, learn and play.

The Brandon School Division is currently developing an Accessibility Plan to address the first implementation standard "Customer Service". The Accessibility Working Group is currently reviewing Achievements, preparing a Baseline Report, setting Priorities and identifying Actions.

While the current plan will focus on the first implementation standard, the committee will cast a broad view on upcoming standards which may impact on our implementation of the Customer Service standard. Other Brandon School Division initiatives will also be addressed in conjunction with this comprehensive review of services, barriers and opportunities. A good example of this will be gender neutral washrooms which will also be considered as a facility development plan is designed.

The target for publication of Brandon School Division's Accessibility Plan will be the end of November 2016.

5. BUS/VEHICLE ACCIDENT

For InformationD. Labossiere

Correspondence has been received from the Supervisor of Transportation advising of an accident on Tuesday, October 11, 2016. At approximately 7:15 a.m. Bus 40-47 collided with a deer while on morning route. There was one student on the bus at the time of the accident. No injuries were sustained by the student or the driver. There was damage to the bus; it has been reported to Manitoba Public Insurance. This is provided as information.

6. BUS/VEHICLE ACCIDENT

For InformationD. Labossiere

Correspondence has been received from the Supervisor of Facilities advising of an accident on Tuesday, October 11, 2016. A maintenance vehicle while making deliveries to Linden Lanes School accidentally backed into the emergency gate on the west side of the school. There was damage to the rear passenger side corner by the lift gate and no damage to the emergency gate. This is provided as information.

7. CHRISTIAN HERITAGE SCHOOL

For ActionD. Labossiere

I have received the Shared Services Agreements in triplicate as required from Christian Heritage School, for the provision by the Division of transportation services and for use of facilities and resources for 10 grade seven students and for 12 grade eight students to attend Industrial Arts and Home Economics classes for the 2016-2017 school year. The Agreements are attached as Appendices D and E. These Agreements have been approved in previous years.

RECOMMENDATION:

That the Shared Services Agreements between the Division and Christian Heritage School for the 2016-2017 school year for the provision of transportation services and for use of facilities and resources for Industrial Arts and Home Economics classes be

approved, and that the Chairperson and Secretary-Treasurer be and are hereby authorized to affix their signatures and the seal of the Division to the Agreement and to all subsequent claims resulting therefrom in compliance with the Public Schools Act and Regulations thereunder.

8. FOOD FOR THOUGHT – MEMORANDUM OF UNDERSTANDING

For ActionD. Labossiere

The Division and Brandon’s “Food for Thought” The Breakfast & Snack Program for Kids Inc. have cooperated since 1997 in a breakfast program for school children, known as the Food for Thought Program. The breakfast program runs at selected elementary schools in the Division based on needs identified to address student hunger by schools.

For the 2016-2017 school year the Division’s Board of Trustees approved, through budget deliberations, support for the Food for Thought Program through an allocation of two (2) hours a day for Lunchroom Assistants to serve breakfast at the following four (4) breakfast sites: Betty Gibson, George Fitton, King George and Meadows schools.

A Memorandum of Understanding has been established to facilitate the delivery of a breakfast program at the four (4) breakfast sites approved in budget. I have reviewed and approve of this Agreement (Appendix F). A motion is included in the agenda for Board consideration. Please contact me should you require further information.

RECOMMENDATION:
That the Memorandum of Understanding between Brandon’s “Food for Thought” The Breakfast & Snack Program for Kids Inc. and the Brandon School Division for the delivery of a breakfast program at Betty Gibson, George Fitton, King George and Meadows schools for the 2016-2017 school year be approved and the Chairperson and Secretary-Treasurer are hereby authorized to sign same on behalf of the Division.

9. AUDITOR’S REPORT AND FINANCIAL STATEMENTS

For ActionD. Labossiere

Included in 2.04 Communications for Action are the letter and Supplementary Report received from the Auditors for the financial operations of the Division for the year ended June 30, 2016. A copy of the financial statements is included in your electronic agenda package. A representative of BDO Canada LLP will be present at the meeting to speak to their report.

Also enclosed for your further information is the Variance Summary report, Accumulated Surplus Analysis and Capital Reserves report presented to the Finance Committee on October 20, 2016. (Please see Appendices G, H and I)

RECOMMENDATION:

That the Auditor's Report and Financial Statements for the twelve-month fiscal period ended June 30, 2016 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.

II. SENIOR ADMINISTRATION RESPONSE TO TRUSTEE INQUIRIES

1. INQUIRY FROM TRUSTEE SUMNER

INDIGENOUS LANGUAGE PROGRAM

For Information M. Gustafson

At the December 14, 2015 Board Meeting Trustee Sumner requested that the administration investigate the interest in our student community in a language program in one or more of our Indigenous languages, the capacity of existing staff to deliver such a program, and if necessary the additional staffing that would be required to implement such a program.

Four Indigenous languages were offered as electives to students at Crocus Plains Regional Secondary School, École secondaire Neelin High School, Neelin High School Off-Campus, and Vincent Massey High School. 269 students indicated interest in an Indigenous Language course.

Breakdown of student interest:

Anishinaabe – 23%
Cree – 42%
Dakota – 26%
Michif – 9%

When deciding the number of classes required, the following factors were considered:

- each school site will offer all four languages at their site
- maximum class size should not exceed 30

The required number of classes are:

Anishinaabe – 4 sections

Cree – 5 sections

Dakota – 4 sections

Michif – 4 sections

Classes are offered 1 day per week at each site for the full school year during the non-standard slot at lunch. The current scheduling was implemented to reduce conflicts, to accommodate late registrations, and in recognition that the courses had never been implemented in the Brandon high schools.

The amount of FTE required to meet the number of sections is 1.0625 at an estimated cost of \$57,800.

If the courses were to continue beyond a pilot year, total costs would be dependent on number of sections offered, increasing instructional time, supplies/instructional resources and scheduled salary increases. Anticipated costs per section for each language for future years would be \$5800.

Including the Indigenous Languages in the registration process would allow for earlier indicators of student interest and potential scheduling of courses within the standard slots in the timetable.

This is provided as information to the Board of Trustees.

2. INQUIRY FROM TRUSTEE SUMNER

NEELIN HIGH SCHOOL OFF-CAMPUS

For Information M. Gustafson

At the October 11, 2016 Board Meeting Trustee Sumner requested an update to the report on information regarding the resources required to extend the hours of operation of the Neelin High School Off-Campus program, which was originally presented January 11, 2016 Board meeting, to reflect implementation of the first year of the two-year implementation process recommended by administration. The following report provides information to the request.

The January 11, 2016 report used the following data sources:

- Working group data (Mathew Gustafson, Michael Adamski, Susan Gilleshammer)
- Web page information for Alternative Education sites
- Representative models of existing Alternative Education programs
- NHSOC and Upper Deck staff consultation

- Summary of current alternative programming at Upper Deck and NHSOC
- NHSOC and Upper Deck PATH (Planning Alternative Tomorrow of Hope: planning tool for any transition of an individual or group)

January 11, 2016 report conclusions:

The above research notes that there are a variety of models available for alternative education programs. The alternative education models and structures are dependent on the type of supports offered by the jurisdiction. Based on the research of existing alternative education programs in North America and the experiences of BSD staff, expansion of services in Brandon can be achieved through a wrap-around approach, community partnerships and extending the school year that provides the opportunity to expand some or all of the following supports and programming:

- Ability to provide year-round programming with appropriate access and responsive scheduling
- Ability to address credit recovery through summer school and compressed, targeted-outcome recovery opportunities
- Provision of personalized learning opportunities, individualized programming, expanded elective course choices and differentiated instruction including assistive technology, flipped classroom, alternate delivery modes
- Address barriers to attendance such as transportation, childcare, mental health issues and addictions
- Focus on student transition planning within the division and post-secondary transition (university, college, career planning)
- Alignment of divisional alternative programming
- Provide individualized goal-setting for students
- Include career education opportunities
- Facilitate enrollment in the High School Apprenticeship Program
- Incorporate community resources and facilitate access to community supports for health and well-being
- Support social emotional needs
- Include culturally-relevant experiences
- Provide opportunities for structured and supported volunteerism

The implementation timeline and total resources required would be dependent on the number of supports and services to be offered. Expansion of all listed services would require the addition of an administrative assistant and three teaching staff. Alternative facilities would also need to be secured.

Update to the report

| 2007-2015 Data | |
|----------------|---------------------|
| School Year | Number of Graduates |
| 2007/2008 | 39 |
| 2008/2009 | 79 |
| 2009/2010 | 87 |
| 2010/2011 | 112 |
| 2011/2012 | 97 |
| 2012/2013 | 70 |
| 2013/2014 | 70 |
| 2014/2015 | 70 |

| 2007-2015 Data | |
|----------------|-------------------|
| School Year | Number of Credits |
| 2007/2008 | 228 |
| 2008/2009 | 379 |
| 2009/2010 | 505 |
| 2010/2011 | 595 |
| 2011/2012 | 576 |
| 2012/2013 | 430 |
| 2013/2014 | 358 |
| 2014/2015 | 400 |

Note

2009-2014

- Hours extended on Tuesday & Thursday
- Hours reduced on Friday

2011 - Upper Deck Added

| 2015-2016 Data | |
|----------------|---------------------|
| School Year | Number of Graduates |
| 2015/2016 | 97 |

| 2015-2016 Data | |
|----------------|-------------------|
| School Year | Number of Credits |
| 2015/2016 | 414 |

| Average Daily Attendance 2015-2016 | | |
|------------------------------------|---------------------|-------|
| Off-Campus | | |
| September | a.m. | 8 |
| | p.m. | 10 |
| | T/TH 3:30pm- 5:30pm | n/a |
| October | a.m. | 9 |
| | p.m. | 14 |
| | T/TH 3:30pm- 5:30pm | 2.5 |
| November | a.m. | 7 |
| | p.m. | 11 |
| | T/TH 3:30pm- 5:30pm | 3.25 |
| December | a.m. | 7 |
| | p.m. | 12 |
| | T/TH 3:30pm- 5:30pm | 3.5 |
| January | a.m. | 7 |
| | p.m. | 12 |
| | T/TH 3:30pm- 5:30pm | 4.875 |

| | | |
|----------|---------------------|-------|
| February | a.m. | 8 |
| | p.m. | 13 |
| | T/TH 3:30pm- 5:30pm | 6 |
| March | a.m. | 6 |
| | p.m. | 13 |
| | T/TH 3:30pm- 5:30pm | 4.875 |
| April | a.m. | 5 |
| | p.m. | 14 |
| | T/TH 3:30pm- 5:30pm | 6 |
| May | a.m. | 4 |
| | p.m. | 8 |
| | T/TH 3:30pm- 5:30pm | 2.5 |
| June | a.m. | 5 |
| | p.m. | 7 |
| | T/TH 3:30pm- 5:30pm | 3.6 |

| Average Daily Attendance 2015-2016 | | |
|------------------------------------|------|----|
| Upper Deck | | |
| September | a.m. | 13 |
| | p.m. | 13 |
| October | a.m. | 15 |
| | p.m. | 15 |
| November | a.m. | 9 |
| | p.m. | 15 |
| December | a.m. | 8 |
| | p.m. | 12 |
| January | a.m. | 7 |
| | p.m. | 11 |
| February | a.m. | 10 |
| | p.m. | 12 |
| March | a.m. | 9 |
| | p.m. | 12 |
| April | a.m. | 7 |
| | p.m. | 7 |
| May | a.m. | 6 |
| | p.m. | 9 |
| June | a.m. | 6 |
| | p.m. | 7 |

Note

2015-2016 Hours Extended

- Hours extended on Friday

| Average Daily Attendance 2016-17 | | |
|----------------------------------|---------------------|----|
| Off-Campus (Blended Model) | | |
| September | a.m. | 21 |
| | p.m. | 27 |
| | T/TH 3:30pm- 5:30pm | 2 |
| October | a.m. | 22 |
| | p.m. | 26 |
| | T/TH 3:30pm- 5:30pm | <1 |

Note

2016-2017

- Counsellor added
- Administrative Assistant added

Off-Campus Student Survey Results – October 2016

| What are the top 3 things you currently access/value at the Off-Campus Program? | 30 survey respondents |
|---|-----------------------|
| Academic instruction in small groups or one-on-one | 16 |
| Academic program planning with guidance counsellor | 1 |
| Access to Indigenous Language instruction (Anishinabe, Dakota, Cree, Michif) | 6 |
| Planning for after graduation – university, college, work (transition process) | 8 |
| Social/emotional support from school staff | 11 |
| Assistance navigating outside agency support – EIA, Manitoba Housing, Justice, CEYS | 3 |
| Snacks/breakfast food and kitchen facilities | 11 |
| Phys. Ed. program at the YMCA | 12 |
| Career exploration – Career Cruising account | 1 |
| Opportunities to attend outside regular school hours (Tuesday/Thursday 3:30pm-5:30pm) | 9 |
| Credit recovery – opportunity to finish courses partially completed at other schools | 6 |
| Referrals to outside agencies AFM, CATC, John Howard Society, etc. | 1 |
| Monthly visit of Public Health | 2 |
| *Flexible schedule | 2 |
| *Able to bring baby | 1 |

*added by student

| What are the top 3 things we should consider in the future at Off-Campus? | 30 survey respondents |
|--|-----------------------|
| Accessible, affordable transportation to school | 18 |
| Provide opportunities for structured/supported volunteerism (Community Service credit) | 5 |
| Literacy support | 0 |
| Extra-curricular opportunities | 3 |
| Online courses to access from home | 7 |
| Access to on-site or nearby daycare | 3 |
| Greater variety of elective credits | 6 |
| More opportunities to attend outside regular school hours | 3 |
| Support to enroll in the High School Apprenticeship Program | 4 |
| Work Experience opportunities | 12 |
| Summer school | 2 |
| Access to a washer and dryer | 0 |
| Parking | 2 |
| More cultural activities/events at school | 3 |
| On-site fitness equipment | 4 |
| School-to-student communication via social media messaging or text | 14 |
| Community connections – visits/presentations from SERC, ACC, the Friendship Centre, etc. | 4 |

Summary

- There has been a significant increase in attendance that coincides with:
 - the implementation of a blended model versus the previously separated Off-Campus and Upper deck models
 - the addition of a counselling position
 - the addition of a school administrative assistant position.
- Student attendance is consistently greater during September – March timeframe of the school year.
- Attendance is also greatest in the afternoon time slot followed by the morning time slot and lastly the extended time slot.
- Student survey clearly identifies the top supports for students:
 - small group/individual instruction
 - Physical Education programming
 - social emotional support
 - snack/breakfast supports.
- Students identified the most important things to consider for future supports:
 - transportation
 - work experience
 - different communication tools

Off-Campus Student Survey – October 2016

What are the top 3 things you currently access/value at the Off-Campus Program?

- ☐ Academic instruction in small groups or one-on-one
- ☐ Academic program planning with guidance counsellor
- ☐ Access to Indigenous Language instruction (Anishinaabe, Dakota, Cree, Michif)
- ☐ Planning for after graduation – university, college, work (transition process)
- ☐ Social/emotional support from social worker/teachers/guidance counsellor/vice principal
- ☐ Assistance navigating outside agency support – EIA, Manitoba Housing, Justice, CEYS
- ☐ Snacks/breakfast food and kitchen facilities
- ☐ Phys. Ed. program at the YMCA
- ☐ Career exploration – Career Cruising account
- ☐ Opportunities to attend outside regular school hours
(currently Tuesday/Thursday 3:30pm-5:30pm)
- ☐ Credit recovery – opportunity to finish courses partially completed at other schools
- ☐ Referrals to outside agencies AFM, CATC, John Howard Society
- ☐ Monthly visit of Public Health
- ☐ _____
- ☐ _____

What are the top 3 things we should consider in the future at Off-Campus?

- ☐ Accessible, affordable transportation to school
- ☐ Provide opportunities for structured/supported volunteerism for the Community Service credit
- ☐ Literacy support
- ☐ Extra-curricular opportunities
- ☐ Online courses to access from home
- ☐ Access to on-site or nearby daycare
- ☐ Greater variety of elective credits
- ☐ More opportunities to attend outside regular school hours
- ☐ Support to enroll in the High School Apprenticeship Program
- ☐ Work Experience opportunities
- ☐ Summer school
- ☐ Access to a washer and dryer
- ☐ Parking
- ☐ More cultural activities/events at school
- ☐ On-site fitness equipment
- ☐ School-to-student communication via social media messaging or text
- ☐ Community connections – visits from SERC, ACC, the Friendship Centre
- ☐ _____
- ☐ _____

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 of Schools/
Chief Executive Officer**



BRANDON
SCHOOL DIVISION
WWW.BSD.CA

2015-2016 Continuous Improvement Framework Report

BRANDON SCHOOL DIVISION
1031 – 6TH STREET
BRANDON, MB R7A 4K5
PHONE: 204-729-3100
EMAIL: INFO@BSD.CA

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INTRODUCTION

Brandon School Division has a clear focus on student engagement in learning and achievement. The 2015-2016 school year yielded great enthusiasm and growth by all. This report captures a cross-section of the learning initiatives and outcomes to date, relaying the hard work, progress and commitment to learning by our students, staff, parents & guardians and community as a whole.

Division Vision Statement

To be a centre of educational excellence, built on community partnerships, effective leadership and exemplary practices.

Division Mission Statement

The Brandon School Division strives to enable each student to achieve maximum intellectual, emotional, social and physical growth.

Division Value Statements

Brandon School Division exists to provide for the learning needs of its students. We believe:

- ❖ All people are capable of learning.
- ❖ Individuals learn in different ways and at different rates.
- ❖ Learning is a developmental lifelong process.
- ❖ Language is essential to learning.
- ❖ Learning requires the active participation of the learner:
 - The environment encourages risk-taking.
 - The learner has input into decisions about the learning.
 - The learner perceives learning to be meaningful and integrates it with prior knowledge and experience.
 - The learner engages in realistic self-assessment.
- ❖ Learning is a social and an individual process.
- ❖ Learning is affected by the physical environment.
- ❖ Learning is more effective when:
 - Home, school and community collaborate in providing a positive learning environment.
 - Attention is paid to both process and product.
 - The learner's basic needs have been met.

Learning Community Guiding Principles

- ❖ To encourage and support risk-taking through open communication in a climate of trust;
- ❖ To accept and commit to the process of change and renewal;
- ❖ To improve teaching and learning for all through shared decision-making based on experience and research; and
- ❖ To attend to the well-being of each member — with mind, heart and spirit.

STRATEGIC PLAN IN ACTION

Our current Strategic Plan includes three interconnected strategic directions:

Academic Preparedness

Global Citizenship

Health & Wellbeing

all of which support the Division's Master Goal:

**TO ENGAGE ALL STUDENTS ACTIVELY IN THEIR LEARNING THROUGH THE PROVISION OF EQUITABLE,
FAIR ACCESS TO QUALITY PERSONALIZED LEARNING OPPORTUNITIES.**

TO VIEW THE 2014-2017 STRATEGIC PLAN, PLEASE VISIT
[HTTPS://WWW.BSD.CA/DIVISION/ABOUTUS/PAGES/DIVISION-STRATEGIC-PLAN.ASPX](https://www.bsd.ca/division/aboutus/pages/division-strategic-plan.aspx)



SCHOOL DIVISION PROFILE

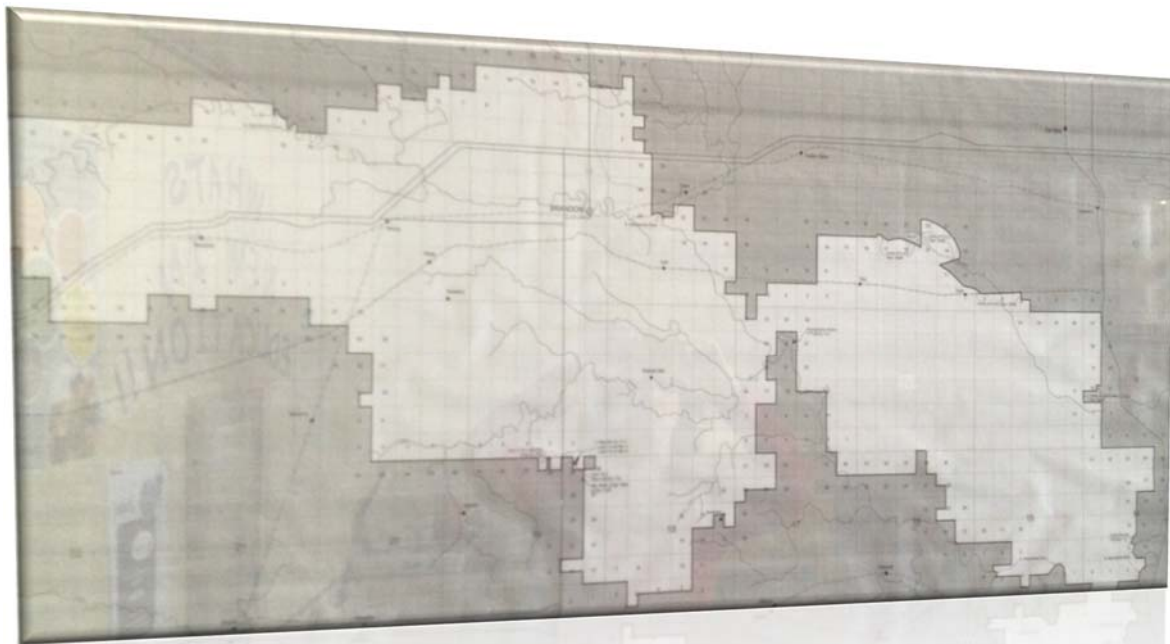
Geographic Information

Brandon School Division's Administration Office is located in Brandon, Manitoba, Canada. The Division services the city of Brandon, the town of Alexander, Canadian Forces Base Shilo and surrounding areas.

There are 22 schools in the Brandon School Division, 19 of which are located within the City of Brandon. The Brandon School Division boundary extends beyond the boundaries of the City of Brandon and includes parts of the municipalities of Cornwallis, Daly, Elton, Oakland, North Cypress, South Cypress and Whitehead as well as Canadian Forces Base Shilo. Students who live outside the City limits and are 1.6 kilometers or more from their schools are provided with school bus transportation. Transportation service is also provided within the City limits to students who take French Immersion, who are handicapped, physically disabled or otherwise qualify due to distance walked.

Schools vary in grade and structures and although not physically structured in this matter, all schools in Brandon follow the Early (K-4), Middle (5-8) and Senior Years (9-12) philosophy.

The Brandon School Division operates a neighbourhood school concept whereby students in elementary school attend the school according to their catchment area. At the middle years level, school catchment areas have been established to ensure reasonable class sizes while protecting the right of students to attend schools built to serve their neighbourhoods. The high schools operate on an open boundaries concept and you can check with the Division Office for course and space availability at the Division high schools. If a student wants a special program, i.e. vocational or French Immersion, catchment areas do not apply and they will enroll in the appropriate school.



Board of Trustees

The nine member Board consists of eight trustees elected from the City of Brandon, Ward 1, and one trustee elected from the Rural Area, Ward 2. Once elected, they not only represent their Wards, but all students in the Division. Elected on October 22, 2014, the Brandon School Division Board of Trustees consist of:



Ms. Sherilyn Bambridge
Email: bambridge.sherilyn@bsd.ca
Ward: 2



Mr. Peter Bartlette
Email: bartlette.peter@bsd.ca
Ward: 1



Mrs. Pat Bowslaugh
Email: bowslaugh.pat@bsd.ca
Ward: 1



Mr. George Buri
Email: buri.george@bsd.ca
Ward: 1



Mr. Glen Kruck
Email: kruck.glen@bsd.ca
Ward: 1



Mr. Jim Murray
Email: murray.jim@bsd.ca
Ward: 1



Dr. Linda Ross
Email: ross.linda@bsd.ca
Ward: 1



Mr. Mark Sefton
Email: sefton.mark@bsd.ca
Ward: 1



Mr. Kevan Sumner
Email: sumner.kevan@bsd.ca
Ward: 1

Senior Administration

Our Senior Administration consists of the following individuals:



Dr. Marc D. Casavant
Superintendent of Schools/CEO
Email: casavant.marc@bsd.ca



Mr. Greg Malazdrewicz
Assistant Superintendent
Email: malazdrewicz.greg@bsd.ca



Mr. Mathew Gustafson
Assistant Superintendent
Email: gustafson.mathew@bsd.ca



Mr. Denis Labossiere
Secretary-Treasurer
Email: labossiere.denis@bsd.ca



Ms. Eunice Jamora
Assistant Secretary-Treasurer
Email: jamora.eunice@bsd.ca



Our Schools, Students & Staff

Our Schools

| | # of Schools |
|--------------------------|--------------|
| Kindergarten to Grade 6 | 2 |
| Kindergarten to Grade 8 | 16 |
| Kindergarten to Grade 10 | 1 |
| Grades 9-12 | <u>3</u> |
| Total Schools | 22 |

Student Demographics (as at June 24, 2016)

| | # of Students | % of Population |
|-----------------------------------|---------------|-----------------|
| K-8 Students | 5791 | 67% |
| 9-12 Students | <u>2831</u> | <u>33%</u> |
| Total Students | 8622 | 100% |
| French Immersion | 794 | 9% |
| English as an Additional Language | 1342 | 16% |
| Self-Declared Aboriginal | 1610 | 18% |

Division Staffing Profile (as at June 24, 2016)

Full Time Equivalents

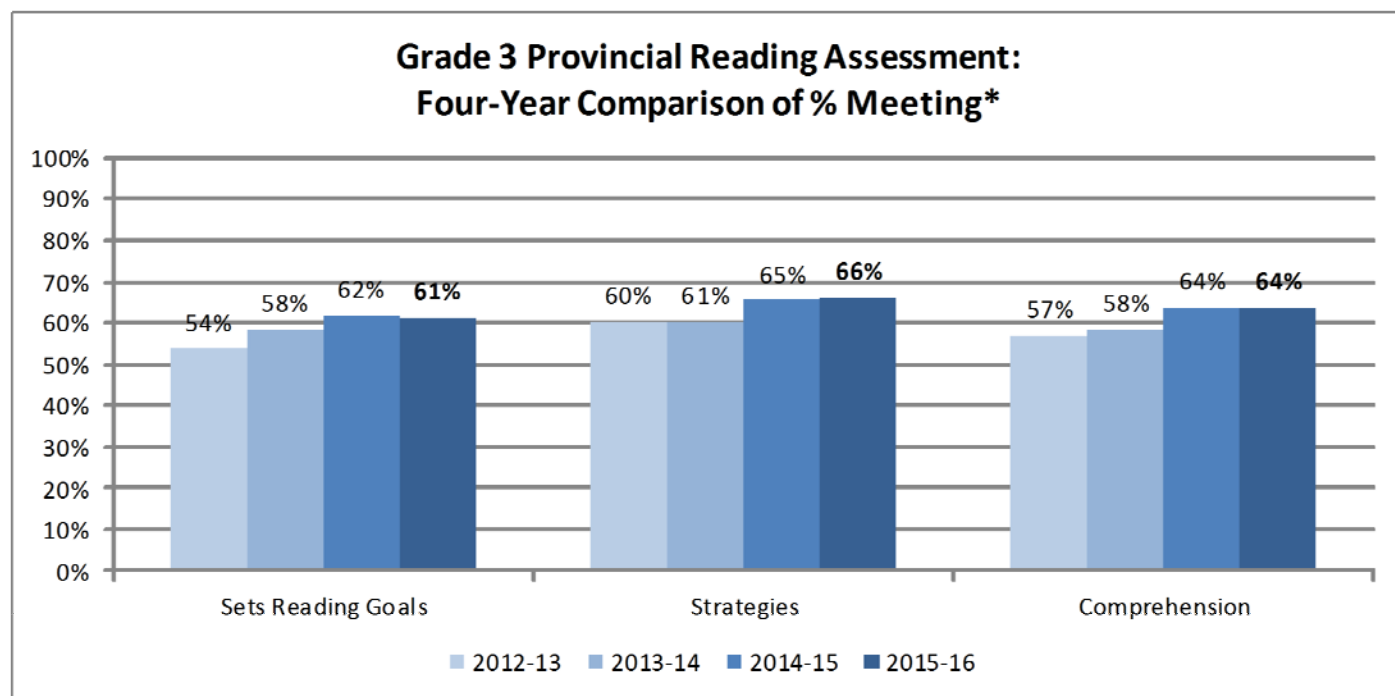
| | |
|------------------------|--------|
| Principals | 21.00 |
| Vice-Principals | 13.75 |
| Teachers | 597.05 |
| Clinicians | 23.25 |
| Specialists | 9.00 |
| Educational Assistants | 298.75 |



STUDENT ACHIEVEMENT LITERACY

Strategic Plan Literacy Goal: By 2017, 80% of Brandon School Division students will demonstrate literacy competencies at grade level.

The grade 3 provincial reading assessment measures the extent to which students are achieving early grade 3 reading expectations.



Successes

- We have seen a steady growth in the percentage of students meeting each grade level reading expectation on this assessment, from just over 50% to over 60% over the last 4 years.
- In one year, the percentage of self-declared Aboriginal students who meet expectations in all 3 sub-competencies** has grown by 9.5%, reaching its highest success rate in 5 years.
- A greater percentage of EAL students are now meeting expectations in all 3 sub-competencies, with an increase of 10% over the last 5 years.
- While a smaller percentage of boys have historically met all reading expectations, this discrepancy was much reduced this year.

Areas for Future Growth

- We continue to strive toward 80% of our students meeting these early reading expectations.
- Despite gains in the percentage of Aboriginal and EAL students meeting expectations in these reading skills, there remains a 20% gap between Aboriginal and non-Aboriginal students and a 30% gap between EAL and non-EAL students on this assessment.

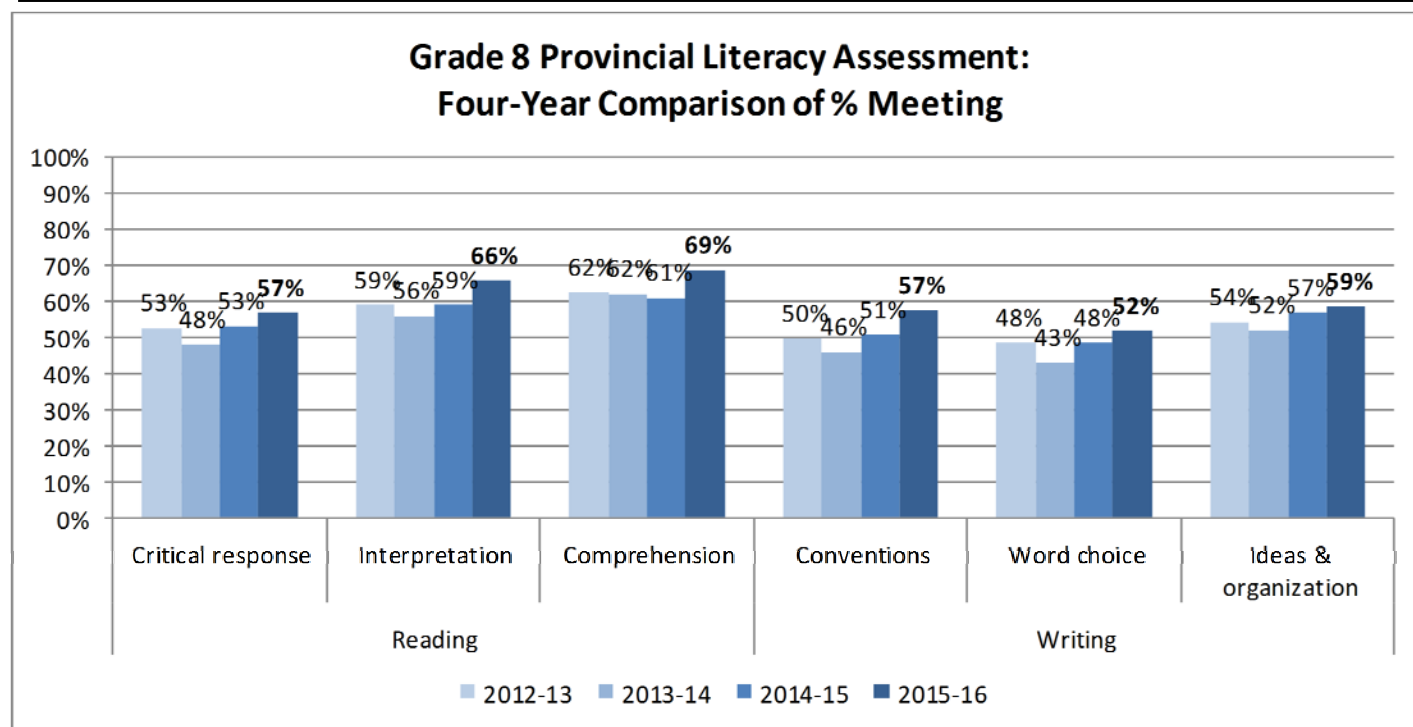
* Based on a weighted average of English Program and French Immersion Program results.

**While the graph shows the percentage of students meeting each individual competency, growth is also analyzed based on the percentage of students meeting expectations in all 3 sub-competencies *together*.

STUDENT ACHIEVEMENT LITERACY

Strategic Plan Literacy Goal: By 2017, 80% of Brandon School Division students will demonstrate literacy competencies at grade level.

The grade 8 provincial literacy assessment measures the extent to which students are achieving mid grade 8 reading and writing expectations.



Successes

- Over the last three years, we have seen steady growth in the percentage of students meeting grade level expectations in each of the grade 8 reading and writing sub-competencies, with greatest gains in reading comprehension and interpretation, as well as writing conventions.

Areas for Future Growth

- We continue to strive toward 80% of our students meeting these middle-years literacy expectations, and have seen an overall steady decrease in the percentage of students meeting all sub-competencies.** Furthermore, fewer students are meeting expectations in writing than in reading.
- On each of the sub-competencies, 17% fewer self-declared Aboriginal students, and 40% fewer EAL students, have met the grade-level expectations.
- Consistently, a higher percentage of girls are meeting these reading expectations compared with boys, and this discrepancy is greater in writing than in reading.

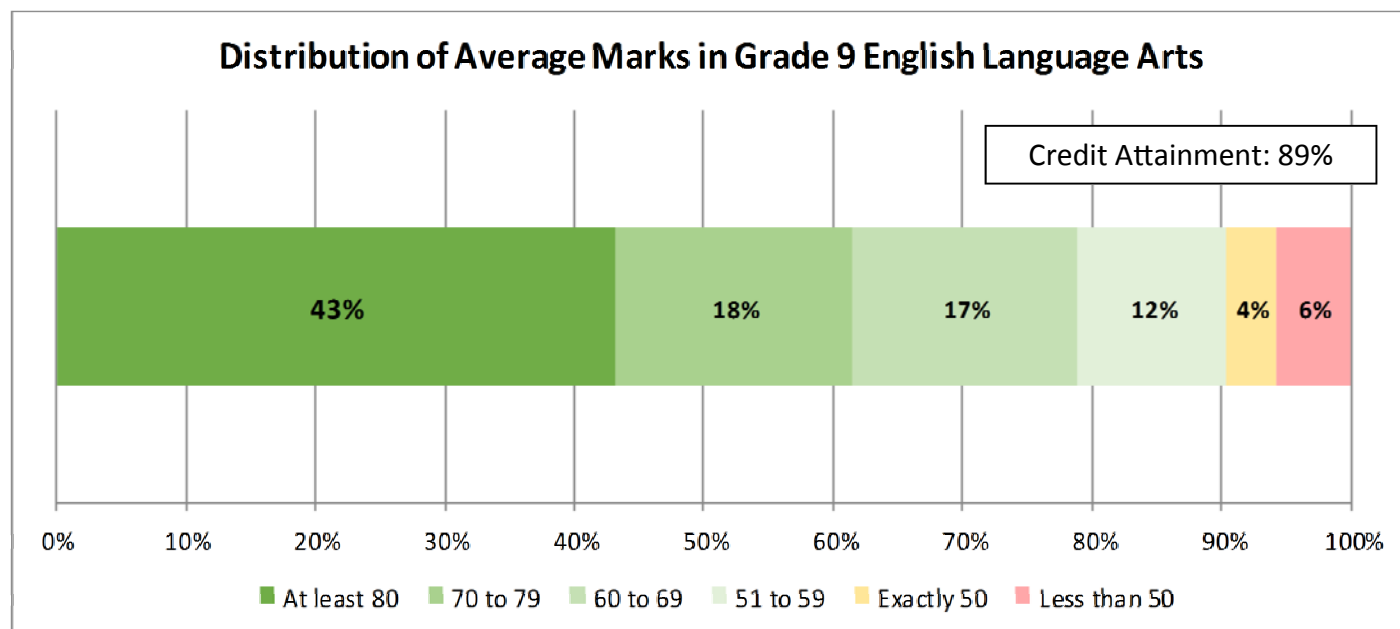
* Based on a weighted average of English Program and French Immersion Program results.

**While the graph shows the percentage of students meeting each individual competency, growth is also analyzed based on the percentage of students meeting expectations in all 3 sub-competencies *together*.

STUDENT ACHIEVEMENT LITERACY

Strategic Plan Literacy Goal: By 2017, 80% of Brandon School Division students will demonstrate literacy competencies at grade level.

Credit attainment in Grade 9 English Language Arts is defined as the number of first-time grade 9 students who receive a Grade 9 ELA credit over the number of students originally enrolled in the course. Mark distribution indicates levels of achievement for those students who completed the course.



Successes

- Of the 583 grade 9 students originally enrolled in grade 9 English Language Arts in September 2015, 89% attained the credit. Furthermore, of the 553 students who completed the course, 94% passed the course.
- Not only did 94% of students pass the course, 43% achieved a mark of 80% or higher.
- Grade 9 English Language Arts credit attainment rates for self-declared Aboriginal students have increased since the 2009/10 school year from 59% to 68%.
- The credit attainment rate for EAL students is high and has surpassed the rate for non-EAL students by 2%.

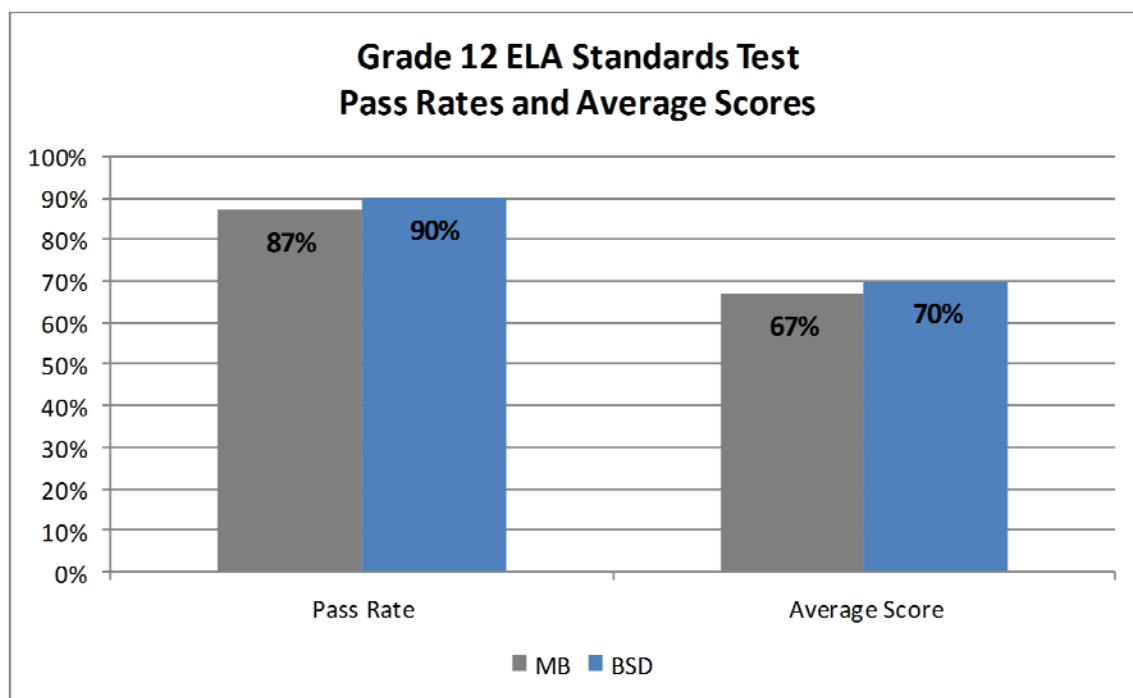
Areas for Future Growth

- We continue to strive to have 100% of first-time grade 9 students complete and attain a credit in their English Language Arts course.
- While credit attainment rates of self-declared Aboriginal students has increased, Aboriginal students are less likely than non-Aboriginal students to receive a mark of 80% or above, and are overrepresented in the group of students with a mark lower than 50% in this course.

STUDENT ACHIEVEMENT LITERACY

Strategic Plan Literacy Goal: By 2017, 80% of Brandon School Division students will demonstrate literacy competencies at grade level.

The grade 12 provincial English Language Arts standards test counts for 30% of students' final grades in language arts.



Successes

- We have consistently high levels of success on the English Language Arts standards test, with 90% of students passing the test, and the divisional average consistently surpassing the provincial average every year.
- Pass rates for self-declared Aboriginal students are improving and nearing those for non-Aboriginal students.
- Similarly, pass rates for EAL students have jumped from 61% in 2011 to 93% in 2015. The gap between EAL and non-EAL students in terms of average marks has been decreasing over the last few years (from 15% to 7%).

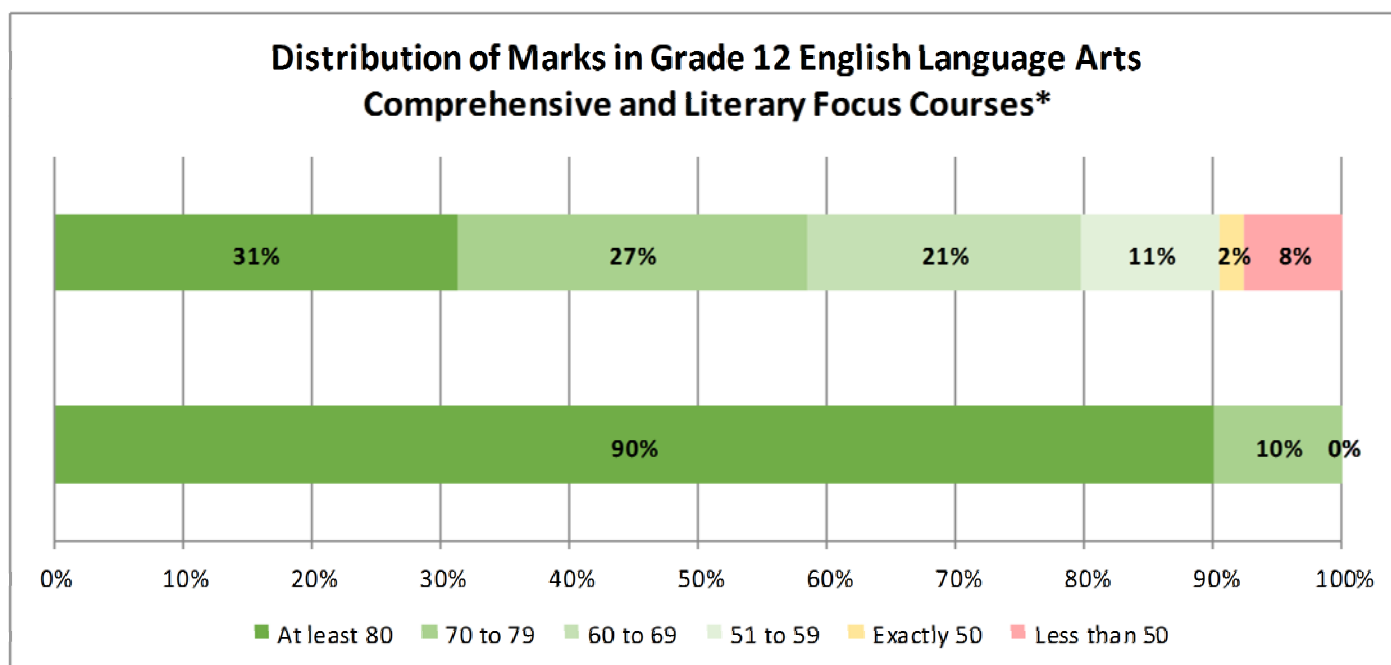
Areas for Future Growth

- We continue to strive to have all students succeed on the Grade 12 standards test.
- In particular, we will consider the following discrepancies:
 - Ten percent fewer self-declared Aboriginal students pass this test compared with non-Aboriginal students.
 - Ten percent fewer boys pass this test compared with girls.

STUDENT ACHIEVEMENT LITERACY

Strategic Plan Literacy Goal: By 2017, 80% of Brandon School Division students will demonstrate literacy competencies at grade level.

Credit attainment in Grade 12 English Language Arts is defined as the number of students who receive the Grade 12 ELA course credit over the number of students originally enrolled in each course. Mark distribution indicates levels of achievement for those students who completed the courses.



Credit Attainment Rates*:

Comprehensive Focus: 80%

Literary Focus: 87%

Successes

- Of the 602 students who completed the Comprehensive Focus course, 92% passed the course.
- Of the 20 students who completed the Literary Focus course, 100% received a course mark above 70%.

Areas for Future Growth

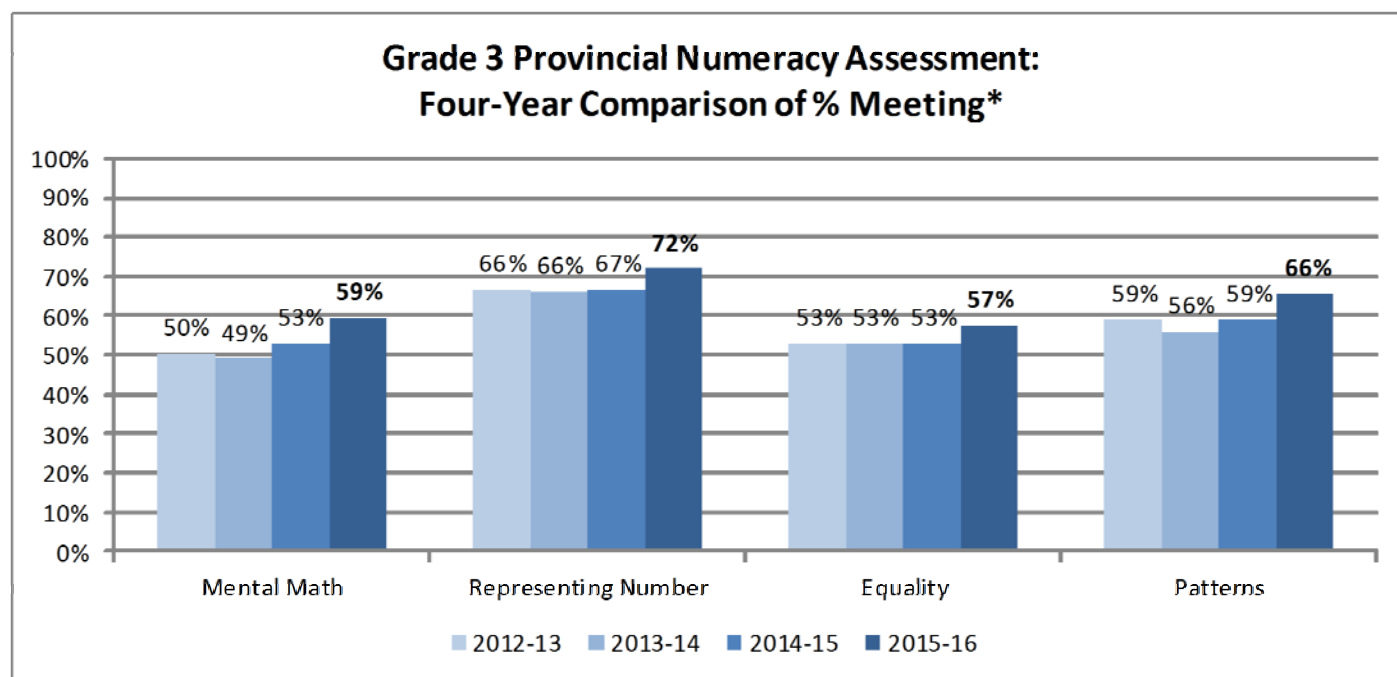
- We continue to strive to have 100% of our students complete and attain a credit in their Grade 12 English Language Arts courses.

* Fewer than 10 students enrolled in ELA Transactional Focus, therefore these results are not reported.

STUDENT ACHIEVEMENT NUMERACY

Strategic Plan Numeracy Goal: By 2017, 80% of Brandon School Division students will demonstrate numeracy competencies at grade level.

The grade 3 provincial numeracy assessment measures the extent to which students are achieving early grade 3 numeracy expectations.



Successes

- Consistently, our grade 3 students are most successful in representing number, and we saw a jump from two-thirds to 72% of our students meeting expectations in this area. This past year, improvements were seen in each of the other numeracy skills as well.
- There have been small but steady gains over the past 5 years in the percentage of self-declared Aboriginal students who meet expectations in all 4 sub-competencies.**
- A greater percentage of EAL students are now meeting expectations in all 4 sub-competencies, with an increase of 18.5% over the last 5 years.

Areas for Future Growth

- We continue to strive toward 80% of our students meeting these early grade 3 numeracy expectations.
- Despite gains in the percentage of Aboriginal and EAL students meeting expectations in these numeracy skills, there remains a 20% gap between Aboriginal and non-Aboriginal students and a 10% gap between EAL and non-EAL students on skills addressed in this assessment.

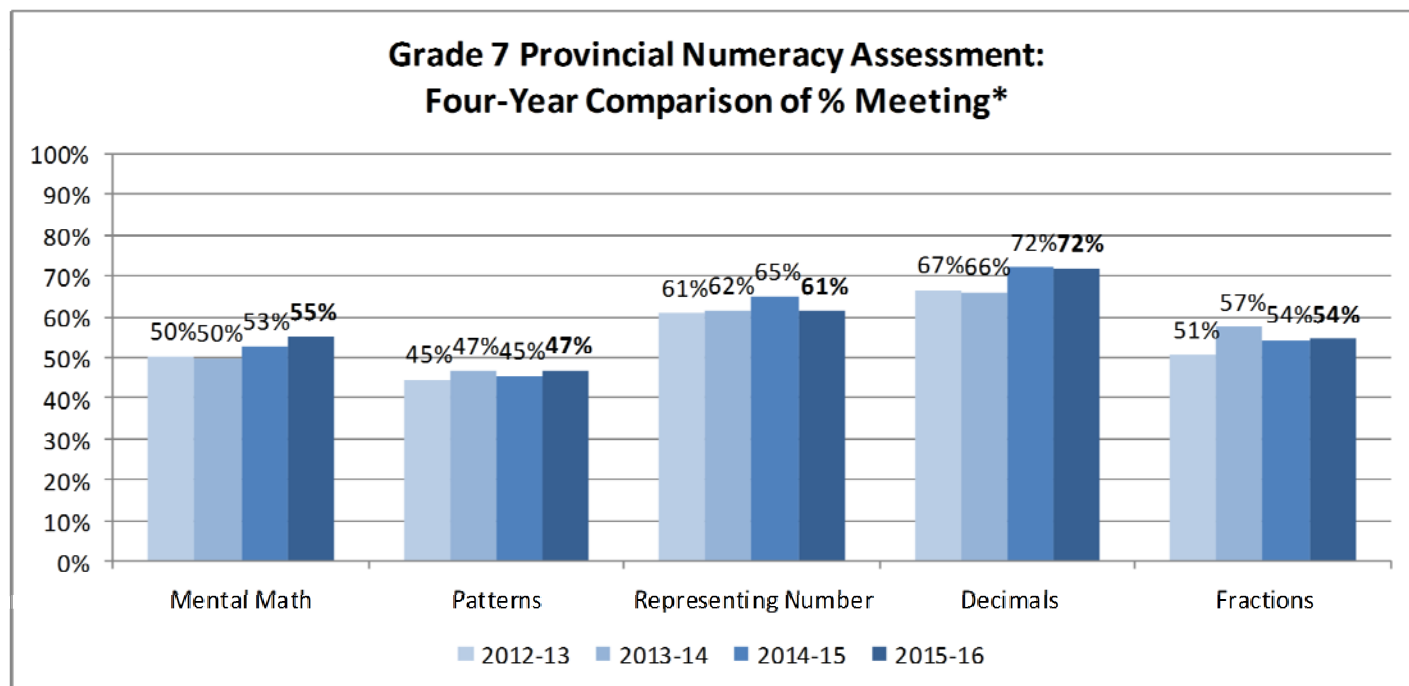
* Based on a weighted average of English Program and French Immersion Program results.

**While the graph shows the percentage of students meeting each individual competency, growth is also analyzed based on the percentage of students meeting expectations in all 4 sub-competencies *together*.

STUDENT ACHIEVEMENT NUMERACY

Strategic Plan Numeracy Goal: By 2017, 80% of Brandon School Division students will demonstrate numeracy competencies at grade level.

The grade 7 provincial numeracy assessment measures the extent to which students are achieving mid-grade 7 numeracy expectations.



Successes

- Over the last four years, we have seen small gains in four of the five sub-competencies addressed on this provincial numeracy assessment.
- There was a 12% gain over the last 5 years in the percentage of EAL students who meet expectations on all 5 sub-competencies together, with the most recent data showing no significant difference from their non-EAL counterparts.**
- There are no significant gender differences in the percentage of students meeting expectations on these numeracy skills.

Areas for Future Growth

- We continue to strive toward 80% of our students meeting these mid-grade 7 numeracy expectations.
- For each individual numeracy skill assessed, there are 22% to 30% fewer self-declared Aboriginal students meeting expectations compared with non-Aboriginal students.
- Overall, fewer EAL students are meeting mid-grade 7 numeracy expectations compared with non-EAL students.

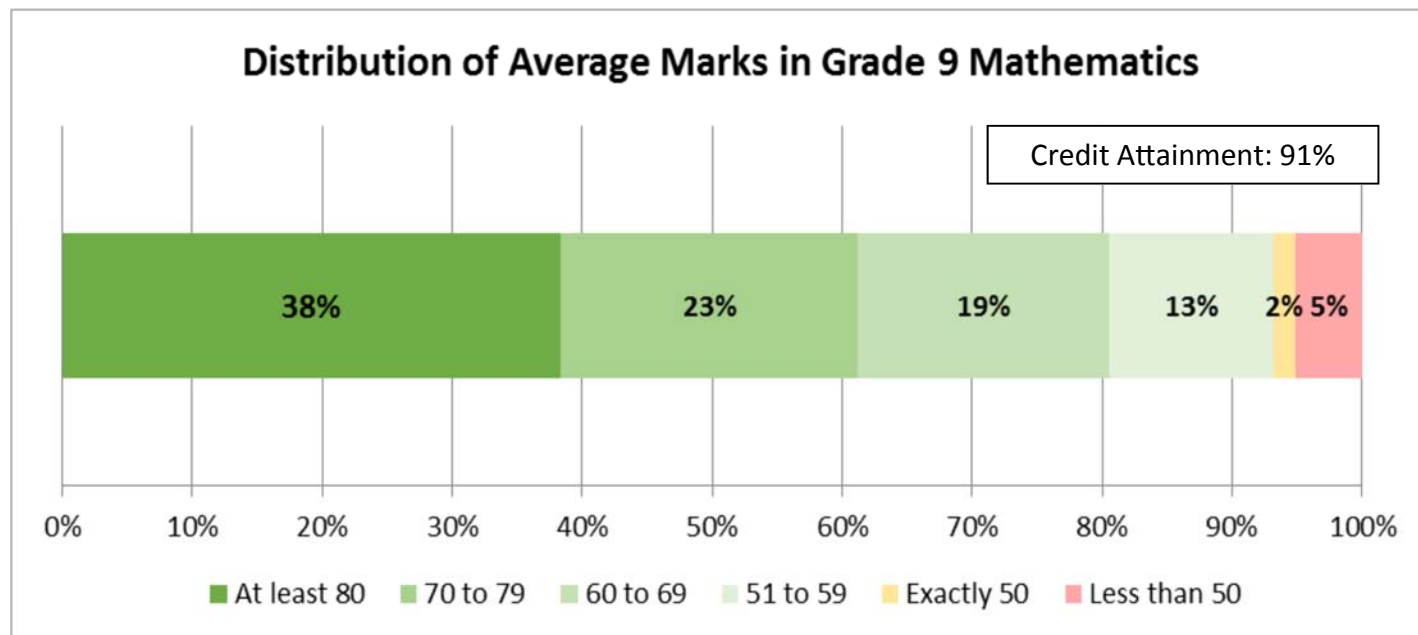
* Based on a weighted average of English Program and French Immersion Program results.

**While the graph shows the percentage of students meeting each individual competency, growth is also analyzed based on the percentage of students meeting expectations in all 5 sub-competencies together.

STUDENT ACHIEVEMENT NUMERACY

Strategic Plan Numeracy Goal: By 2017, 80% of Brandon School Division students will demonstrate numeracy competencies at grade level.

Credit attainment in Grade 9 Mathematics is defined as the number of first-time grade 9 students who receive a Grade 9 Math credit over the number of students originally enrolled in the course. Mark distribution indicates levels of achievement for those students who completed the course.



Successes

- Of the 608 grade 9 students originally enrolled in Grade 9 Mathematics, 91% attained the credit, and of the 585 students who completed the course, 95% passed the course.
- Not only did 95% of students pass the course, 38% achieved a mark of 80% or higher.
- Grade 9 Mathematics credit attainment rates for self-declared Aboriginal students have improved in recent years from 61% to 72%.
- The credit attainment rate for EAL students is high and has surpassed the rate for non-EAL students by as much as 8%.

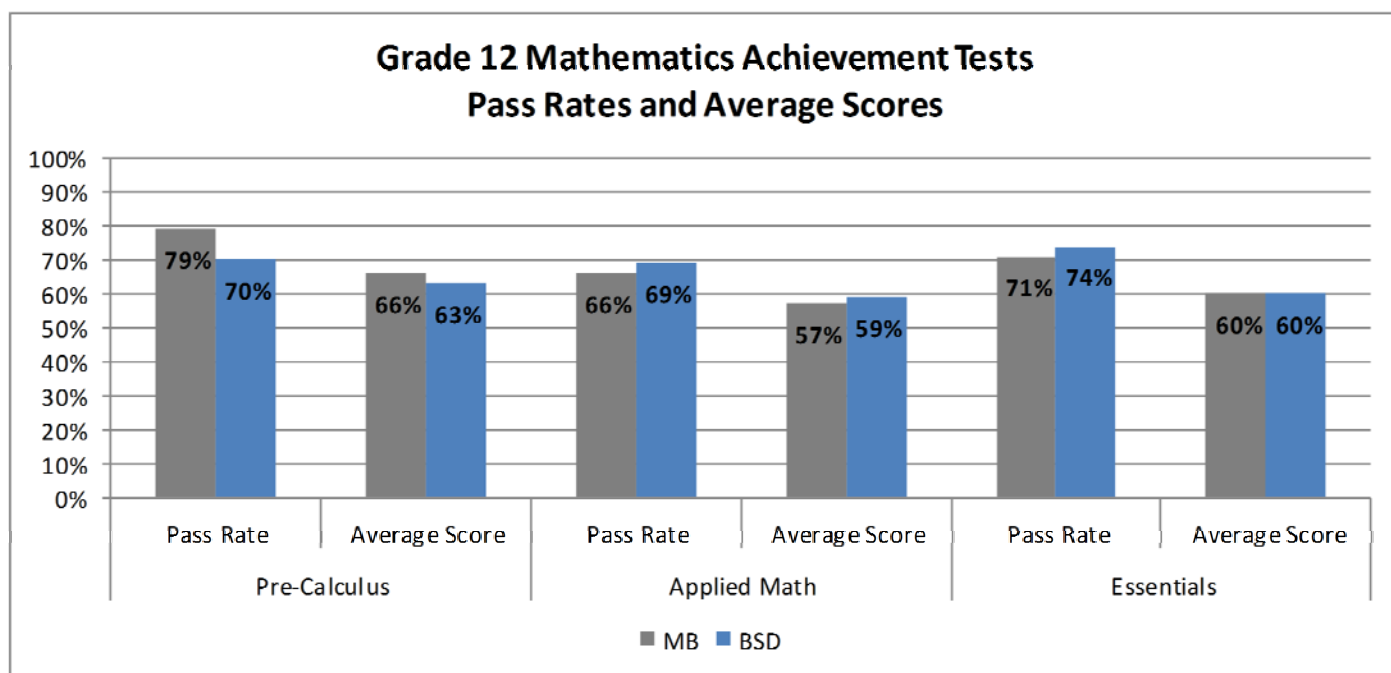
Areas for Future Growth

- We continue to strive to have 100% of first-time grade 9 students complete and attain a credit in their Mathematics course.
- While credit attainment rates of self-declared Aboriginal students has increased, there continues to be a 23% difference in these rates compared with non-Aboriginal students. Over one quarter of the Aboriginal students who complete the course actually do so with a mark lower than 50%.

STUDENT ACHIEVEMENT NUMERACY

Strategic Plan Numeracy Goal: By 2017, 80% of Brandon School Division students will demonstrate numeracy competencies at grade level.

In Pre-calculus and Applied Mathematics, the grade 12 provincial achievement tests count for 30% of students' final grades in those courses. The Essential Mathematics provincial achievement test counts for 20% in that course.



Successes

- BSD pass rates surpass the provincial rates on both the Applied and Essentials Mathematics achievement tests.
- Average scores on these two tests are either on par or above the provincial averages.
- Self-declared Aboriginal students have higher pass rates and similar average scores compared with non-Aboriginal students on both the Pre-Calculus and Applied Math achievement tests.
- EAL students have similar pass rates and similar average marks on both the Pre-Calculus and Applied Math achievement tests.

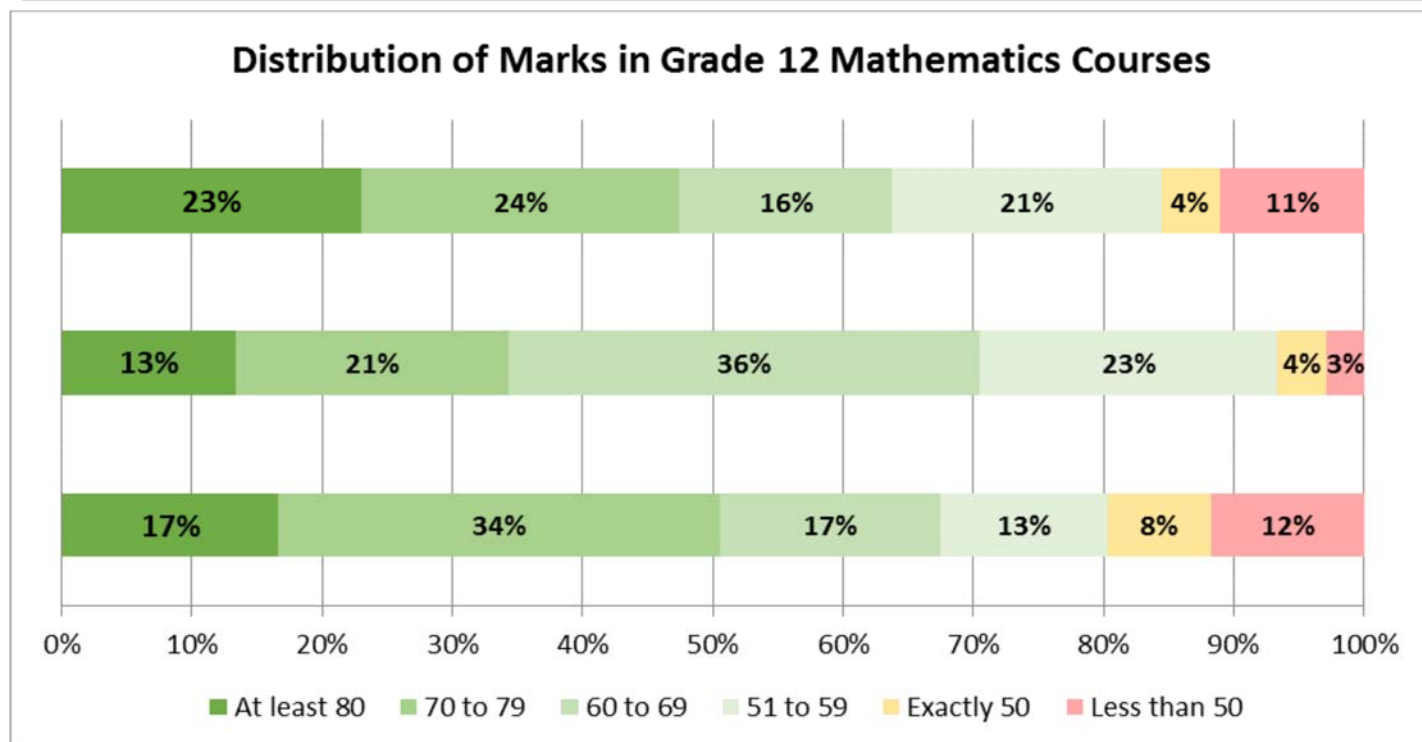
Areas for Future Growth

- We continue to strive to have all students succeed on the grade 12 standards tests.
- In particular, we will consider the following discrepancies:
 - Self-declared Aboriginal students are less likely to pass the Essential Math test compared with non-Aboriginal students.
 - 30% fewer EAL students passed the Essential Math test compared with non-EAL students.

STUDENT ACHIEVEMENT NUMERACY

Strategic Plan Numeracy Goal: By 2017, 80% of Brandon School Division students will demonstrate numeracy competencies at grade level.

Credit attainment in Grade 12 Mathematics courses is defined as the number of students who receive the Grade 12 Math course credit over the number of students originally enrolled in each course. Mark distribution indicates levels of achievement for those students who completed the courses.



Credit Attainment Rates: Pre-Calculus: 86% Applied: 86% Essentials: 60%

Successes

- Of the 135 students who completed the Pre-Calculus Mathematics course, 89% passed the course.
- Of the 105 students who completed the Applied Mathematics course, 97% passed the course.
- Of the 289 students who completed the Essentials Mathematics course, 88% passed the course.

Areas for Future Growth

- We continue to strive to have 100% of our students complete and attain a credit in their Grade 12 Mathematics courses.
- In particular, we will consider that while 426 students enrolled in Essentials Mathematics, only 255 students successfully completed the course.

FINANCIAL REPORT

2015/2016 Operating Budget

REVENUES

| | 2015-2016 Budget | % |
|---------------------------------------|----------------------|---------------|
| Provincial Government | \$ 57,498,800 | 61.24% |
| Federal Government | 20,000 | 0.02% |
| Municipal Government | 34,923,500 | 37.22% |
| Other School Divisions | 333,800 | 0.36% |
| First Nations | 247,600 | 0.26% |
| Private Organizations and Individuals | 728,600 | 0.78% |
| Other Sources | 87,400 | 0.09% |
| | \$ 93,839,700 | 100.0% |

EXPENDITURES

| | | |
|--|----------------------|--------|
| Regular Instruction | \$ 55,773,500 | 59.43% |
| Student Support Services | 19,204,200 | 20.46% |
| Community Education and Services | 374,800 | 0.40% |
| Divisional Administration | 3,087,600 | 3.29% |
| Instructional & Other Support Services | 2,865,900 | 3.05% |
| Transportation | 2,294,000 | 2.44% |
| Operations and Maintenance | 7,795,600 | 8.31% |
| Fiscal | 1,630,100 | 1.74% |
| | \$ 93,025,700 | |

| | | |
|----------------------|---------|-------|
| Transfers To Capital | 814,000 | 0.87% |
|----------------------|---------|-------|

| | | |
|--|----------------------|---------------|
| | \$ 93,839,700 | 100.0% |
|--|----------------------|---------------|

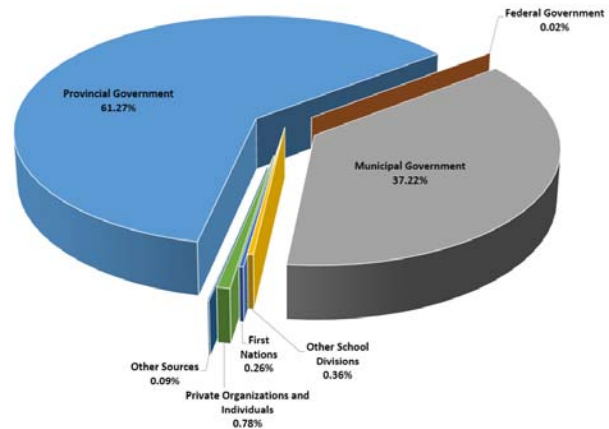
| | | |
|------------------------------------|------|--|
| Net Current Year Surplus (Deficit) | \$ - | |
|------------------------------------|------|--|

How money is spent

| | | |
|----------------------|----------------------|---------------|
| Salaries & Benefits | \$ 79,403,500 | 84.62% |
| Services | 5,956,600 | 6.35% |
| Supplies & Materials | 5,898,000 | 6.39% |
| Fiscal & Capital | 2,581,600 | 2.75% |
| | \$ 93,839,700 | 100.0% |

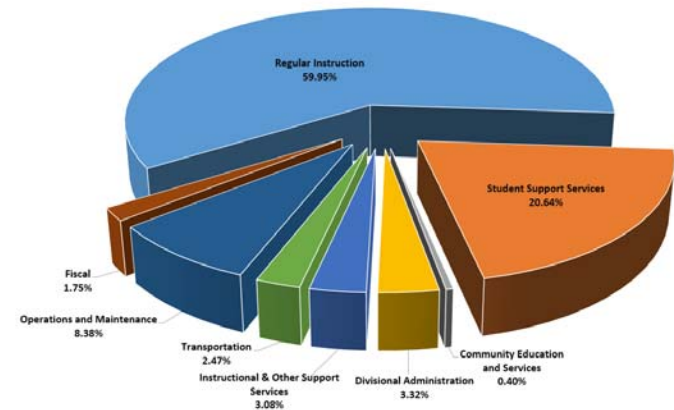
REVENUES

Where This Money Comes From



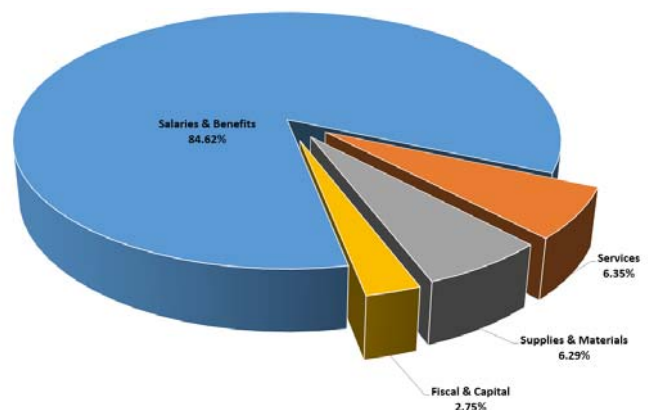
EXPENDITURES

Where This Money is Spent



EXPENDITURES

How This Money is Spent



CONCLUSION

In the Brandon School Division, we strive to provide all of our students with equitable, fair access to quality personalized learning opportunities. We have a very strong emphasis on academic preparedness, global citizenship and health and wellbeing. We are very pleased with our growth in these areas during the 2015-2016 school year.

As we work through this last year of our current strategic plan, our sights will be set on the development of the division moving forward. Using the framework of Continuous Improvement, our planning will align the school division and board priorities, with expectations from students, the community and the Department of Education & Training. This will be a process that will unfold starting this fall and we will be communicating this publicly so that the community can be involved in the process.

Respectfully submitted,

BRANDON SCHOOL DIVISION

PER:

Dr. Marc D. Casavant,
Superintendent of Schools/CEO



"Accepting the Challenge"



1031 - 6th Street • Brandon, Manitoba • R7A 4K5 • Telephone 204-729-3100

Fax 204-727-2217 • <http://www.bsd.ca> • info@bsd.ca

Twitter: @BrandonMBSD

THIS AGREEMENT made in triplicate this 1 day of July, 2016 pursuant to the provisions of Part IV of *The Public Schools Act* and the *Shared Services Regulation and Funding of Schools Program Regulation* thereunder.

BETWEEN:

The Brandon School Division,
being a school board, and a body corporate pursuant to subsection 3(1)
of *The Public Schools Act*, C.C.S.M. c. P250
(called "the Division")

-and-

The Christian Heritage School
(called "the private school")

WHEREAS the private school is a 'private school' as defined in section 59 of *The Public Schools Act*;

AND WHEREAS pursuant to subsection 60(1) of *The Public Schools Act*, the Division may, with the approval of the Minister of Education and Training, enter into an annual agreement with a private school to provide, under the supervision and control of the Division, transportation for pupils enrolled in the private school, from points on a regular public school bus route operated by the Division to other points on the same route;

AND WHEREAS for this purpose, the Division and the private school are prepared to enter into an agreement to provide eligible pupils enrolled in the private school with transportation on a regular public school bus route according to the terms and conditions of this agreement;

AND WHEREAS prior to the signing of this agreement, the Minister of Education and Training provided approval to the Division to enter into this annual agreement with the private school, pursuant to subsection 60(1) of *The Public Schools Act*;

AND WHEREAS transportation support is payable to the Division for eligible transported private school pupils subject to the provisions set out in the *Shared Services Regulation*, M.R. 131/2012 and the *Funding of Schools Program Regulation*, M.R. 259/2006 (the "Regulations").

NOW THEREFORE the parties agree as follows:

1. The Division shall provide for eligible pupils enrolled in the private school, transportation from points on a regular public school bus route operated by the Division to other points on the same route.
2. The private school pupils receiving transportation on a regular public school bus route operated by the Division, shall be deemed to be in attendance at a public school while on a public school bus.
3. The pupils enrolled in the private school shall be under the supervision and control of the Division while they are on a public school bus receiving the transportation provided by the Division under this agreement.
4. The private school shall execute any documents and provide the Division with any information, documents, returns or reports which may be required by the Department of Education and Training to facilitate financial planning and to determine the amounts of any support which may be payable to the Division in respect of this agreement pursuant to *The Public Schools Act* and the Regulations.

5. This agreement shall be effective for a term of one year commencing July 1, 2016 and ending June 30, 2017.

The authorized representative of each of the parties to this agreement has signed this agreement effective on the day and year written above.

THE Brandon School Division

Chair

Secretary-Treasurer

Christian Heritage School

Chair

Principal

Prior to signing this agreement, the Division was provided with approval by the Minister of Education and Training or designate as required by subsection 60(1) of *The Public Schools Act*.

Minister of Education and Training or
designate

Date: _____

THIS AGREEMENT made in triplicate this 1 day of July, 2016 pursuant to the provisions of Part IV of *The Public Schools Act* and the *Shared Services Regulation* thereunder.

BETWEEN:

The Brandon School Division,
being a school board, and a body corporate pursuant to subsection 3(1)
of *The Public Schools Act*, C.C.S.M. c. P250
(called "the Division")

-and-

The Christian Heritage School
(called "the private school")

WHEREAS the private school is a 'private school' as defined in section 59 of *The Public Schools Act*;

AND WHEREAS pursuant to subsection 60(2) of *The Public Schools Act*, the Division may, with the approval of the Minister of Education and Training, enter into an annual agreement with a private school respecting the use of the facilities and resources of the Division by or for the benefit of eligible pupils enrolled in the private school while attending a public school operated by the Division;

AND WHEREAS for this purpose, the Division and the private school are prepared to enter into an agreement respecting the use by eligible pupils enrolled in the private school of facilities and resources of the Division for Home Economics or Industrial Arts, or both, according to the terms and conditions of this agreement;

AND WHEREAS prior to the signing of this agreement, the Minister of Education and Training provided approval to the Division to enter into this annual agreement with the private school, pursuant to subsection 60(2) of *The Public Schools Act*;

AND WHEREAS facilities and resources support is payable to the Division for eligible private school pupils subject to the provisions set out in the *Shared Services Regulation*, M.R. 131/2012 (the "Regulation").

NOW THEREFORE the parties agree as follows:

1. The Division shall provide, in one or more public schools, to eligible pupils enrolled in the private school, certain facilities and resources for Home Economics or Industrial Arts, or both, that are the same as are regularly offered by the Division to eligible pupils enrolled in its public schools particulars of which are set out in Schedule "A", which is attached hereto, and forms part of this agreement.
2. The private school pupils receiving facilities and resources of the Division for Home Economics or Industrial Arts, or both, shall be deemed to be in attendance at a public school while the services are being provided under this agreement.
3. The pupils enrolled in the private school shall be under the supervision and control of the Division while they are attending a public school for the services provided by the Division under this agreement.
4. The private school shall execute any documents and provide the Division with any information, documents, returns or reports which may be required by Manitoba Education and Training to facilitate financial planning and to determine the amounts of any grant which may be payable to the Division in respect of this agreement, pursuant to *The Public Schools Act* and the Regulation.

5. This agreement shall be effective for a term of one year commencing July 1, 2016 and ending June 30, 2017.

The authorized representative of each of the parties to this agreement has signed this agreement effective on the day and year written above.

THE Brandon School Division

Chair

Secretary-Treasurer

Christian Heritage School

Chair

Principal

Prior to signing this agreement, the Division was provided with approval by the Minister of Education and Training or designate as required by subsection 60(2) of *The Public Schools Act*.

Minister of Education and Training or
designate

Date: _____

This is SCHEDULE "A"
To a Facilities and Resources Agreement ending June 30, 2017
dated the July 1, 2016.

BETWEEN:

The Brandon School Division

-and-

The Christian Heritage School
Private School

2025-26th street, Brandon, MB R7B 3Y2

Location (¹)

THIS SCHEDULE provides particulars of the facilities and resources of the Division that are to be provided to eligible pupils enrolled in the private school while in attendance at public schools operated by the Division.

1. The public school(s) in which the facilities and resources of the Division will be provided will be those at:

_____ Earl Oxford _____ School

_____ School

2. The estimated number of eligible pupils enrolled in the private school on September 30, 2016 who will be participating in the use of the facilities and resources in the public school(s) is shown in the table in clause 4.

(¹) If the private school has more than one location, include only those pupils in the location(s) being serviced under this agreement, and indicate the location(s) being serviced.

3. The number of minutes of instruction in each instructional cycle in which the facilities and resources described in clause 1 will be provided in the public school(s) to eligible pupils enrolled in the private school is shown in the table in clause 4.

4. Estimated eligible enrolment of private school pupils in the public school(s) Number of minutes of instruction provided in the public schools(s) for private school pupils in each cycle

| | |
|----------------|-----------------------|
| Gr.7 -10Pupils | _____150_____ minutes |
| Gr.8- 12Pupils | _____150_____ minutes |
| _____ Pupils | _____ minutes |
| _____ Pupils | _____ minutes |
| _____ Pupils | _____ minutes |
| _____ Pupils | _____ minutes |
| _____ Pupils | _____ minutes |
| TOTAL | _____ minutes |

5. In the public school(s) there are _____6_____ days in each cycle and 330 minutes each day.
6. The calculation and payment of the grant shall be made using actual data, in accordance with the *Shared Services Regulation*, M.R 131/2012 applicable to the school year.
7. The facilities and resources of the Division that will be provided in the public schools(s) to pupils enrolled in the private school are as follows:

- ☒ Home Economics
- ☒ Industrial Arts

Memorandum of Understanding

Between

The Brandon School Division
(Hereinafter called "the Division")

- and -

Brandon's "Food for Thought" The Breakfast & Snack Program for Kids Inc.
(Hereinafter called "Food for Thought")

This Memorandum of Understanding (MOU) sets the terms of understanding between the Division and Food for Thought to facilitate the delivery of a breakfast program at the Betty Gibson, George Fitton, King George and Meadows schools for the 2016-2017 School year.

Background

The Division and Food for Thought have cooperated since 1997 in a breakfast program for school children, known as the Food for Thought Program. The breakfast program runs at selected elementary schools in the Division based on needs identified to address student hunger by schools. The primary intent of this program is to provide access for children who, for various reasons, may not be eating at home. The program is supported with education for students and families about the importance of eating healthy. The program has proved to be successful in alleviating learning, social and attendance problems directly related to hunger.

For the 2016-2017 school year, the Division's Board of Trustees approved through budget deliberations, support for the Food for Thought program through an allocation of two (2) hours a day for Lunchroom Assistants to serve breakfast at the following four (4) breakfast sites: Betty Gibson, George Fitton, King George and Meadows schools.

Purpose

This MOU reflects the intention of the Division and Food for Thought to facilitate the delivery of a breakfast program at the Betty Gibson, George Fitton, King George and Meadows schools for the 2016-2017 School year. The Division and Food for Thought agree to work collaboratively and cooperatively to provide breakfast programming to address students attending school hungry. This service is provided to students in need and is not intended to replace daycare requirements for students prior to school.

Amending the Agreement

The MOU can be amended through mutual agreement of the parties.

Cancellation

This MOU may be cancelled on ninety (90) days' notice by either party.

Terms of the Agreement

The Division agrees to the following:

1. Provide necessary space in-kind to accommodate the Food for Thought Breakfast Program.
2. Determine days of operation during the school year, subject to available funding.
3. Post any required job postings, select and hire the Lunch Room Assistant positions associated with the budgeted 2.00 hours/day allocated to each of the four (4) participating school sites.
4. Be responsible for the staff costs related to:
 - Payment of the employee wages and benefits for the 2.00 hours/day at the four (4) participating school sites.
 - Employee criminal record checks and child abuse registry checks.
5. At no charge, provide in-house printing services, paper, envelopes, postage, telephone/fax service and courier service between schools.
6. Obtain and maintain appropriate public liability and property damage insurance associated with their operations and activities for the program.
7. Maintain food safety standards within the schools. Complete daily activity logs/forms required by Manitoba Health.
8. Provide cleaning supplies at each participating school site and follow guidelines provided by Manitoba Health and Safety.
9. Complete and provide monthly breakfast statistical reports to the Food for Thought Program Coordinator.
10. Assign a site supervisor for each of the participating school sites and any substitutes required for absences.
11. Provide a contact person at each of the participating sites operating in school.
12. Provide a Board Trustee and one Principal representative from a participating breakfast site to sit on the Food for Thought Committee.

Food for Thought agrees to the following:

1. Whenever possible, food for the program will be obtained from donations by individuals or organizations. Items not available by donation shall be purchased from the funds available to the program.
2. Be responsible for shopping for the food, picking up donations provided and delivering the food to the participating school sites.
3. Provide maintenance and/or replacement of all equipment including small/large appliances required for the program.
4. Obtain and maintain appropriate public liability and property damage insurance associated with their operations and activities for the program.
5. Program Coordinator to provide training to Division breakfast program employees in regards to the breakfast program. Training will be arranged through the Principals at the participating sites.
6. Cover any costs associated with the Food Handling safety courses required for the program.
7. Employees not hired by the Division and working for the Food for Thought program shall be considered employees of Food for Thought. All employees and volunteers shall be subject to the requirements of Brandon School Division with respect to working within schools; this will include criminal record checks and child abuse registry checks for staff or volunteers.

Program Operation:

The program shall be structured and operated by Food for Thought under the direction of a Program Coordinator directly responsible to the Food for Thought Committee. The operation of the program shall be the responsibility of Food for Thought

Employees of the Division receive direction and report to the Principal at each participating school site.

Parents of participating students will be required to approve their child's involvement and sign a waiver form provided by the Food for Thought program and distributed by the Division.

This MOU will commence upon signing and continue in effect for the 2016-2017 School year.

Dated at Brandon, Manitoba, this _____ day of _____, 2016.

Signed and agreed on behalf of
The Brandon School Division

Signed and agreed on behalf of
Brandon's "Food for Thought" The Breakfast & Snack Program for Kids Inc.

Kevan Sumner
Chairperson

Lon Cullen
Board Chair

Denis Labossiere
Secretary-Treasurer

Judy Seib
Program Coordinator

Variance Summary of Revenue and Expenditures

2015-2016

As of June 30, 2016

Appendix G

| | | | |
|--|-----------|-------------|------------------|
| Revenues | | | |
| Provincial | | 352,507 | |
| Federal | | 654 | |
| Municipal | | 35,362 | |
| Other School Divisions | | 39,952 | |
| First Nations | | (93,920) | |
| International Tuition | 34,500 | | |
| CP Vocational | 65,182 | | |
| VM Store | 16,577 | | |
| Joint Use Recoveries | (25,777) | | |
| Wages Recoveries | 39,886 | | |
| PMHA Leaps Recoveries | 49,452 | | |
| Field Trip Recoveries | 9,983 | | |
| Other | 11,268 | | |
| Private Organizations/Individuals | | 201,070 | |
| Other Sources | | (1,187) | |
| Total Revenues | | | 534,438 |
| Expenses | | | |
| Salary Expenses | | | |
| Leaves - Maternity/Parental, Substitutes, Relief Drivers | 284,132 | | |
| Educational Assistants | 438,983 | | |
| Joint Job Evaluation | (252,800) | | |
| Teacher Increment Timing Variances | (286,000) | | |
| Negotiation Variances | (139,561) | | |
| Other Salary Vacancies and Variances | (613,781) | | |
| School Secretarial Overload | (45,950) | | |
| Vacancies/Changes in Secretarial Staff | (13,425) | | |
| Vacancies in Clinical Services | (65,833) | | |
| MIST Vacancies | (69,883) | | |
| Maintenance Vacancies | (55,222) | | |
| Joint Use Overtime | (24,591) | | |
| Total Salaries | | (1,128,064) | |
| Retirement/Maternity Savings | | (342,243) | |
| Respectful Workplace (Policy 5026) | (230,000) | | |
| Accommodated Returns | (24,567) | | |
| Total Other Salary Related Items | | (254,567) | |
| Total Salary Expenses | | | (1,440,742) |
| Trustee Expenses | | | (55,314) |
| Other Expenses | | | |
| Utilities | (186,873) | | |
| Professional Development | (52,659) | | |
| Staff Recruitment | 22,415 | | |
| Supplies & Materials | (587,543) | | |
| Minor Equipment & Computer Hardware | 507,914 | | |
| Bus & Vehicle Repairs | (20,639) | | |
| Bus & Vehicle Fuel | (133,854) | | |
| Cisco Core Upgrade | 79,435 | | |
| Skills Strategy Equipment Enhancement | 195,200 | | |
| Professional Support Services (special needs students) | 27,885 | | |
| Overdraft Interest Expense | (25,373) | | |
| Recovery of Doubtful Accounts | (26,489) | | |
| Transfer to Other School Divisions | (34,540) | | |
| Property Taxes | (12,126) | | |
| Payroll Taxes | (108,370) | | |
| Other | (185,784) | | |
| Total Other Expenses | | | (541,402) |
| Total Expenses | | | (2,037,457) |
| Surplus (Deficit) Before Capital Transfers | | | 2,571,895 |
| Transfers to Capital | | | |
| Regular Transfers to Capital Fund | | 823 | |
| Additional Transfers to Capital Fund | | 2,517,900 | |
| Total Transfers to Capital | | | 2,518,723 |
| Total Surplus (Deficit) Net of Capital Transfers | | | 53,173 |

BRANDON SCHOOL DIVISION

ACCUMULATED SURPLUS ANALYSIS - OPERATING FUND

As of June 30, 2016

| | Board Motion No. | |
|--|---------------------|---------------------|
| ACCUMULATED SURPLUS GROSS OF NON-VESTED SICK LEAVE AS AT JULY 1, 2015 | | \$ 3,437,753 |
| LESS: Non-vested Accumulated Sick Leave Liability | | 416,654 |
| ACCUMULATED SURPLUS NET OF NON-VESTED SICK LEAVE AS AT JULY 1, 2015 | | \$ 3,021,099 |
| Current Year Surplus (Deficit) before Non-Vested Sick Leave | \$ 3,508,453 | |
| Less: Non-vested Sick Leave Expense (Recovery) | 122,559 | |
| Current Year Surplus (Deficit) after Non-Vested Sick Leave | | \$ 3,385,894 |
| Regular Transfers from (to) Capital Fund | \$ (814,823) | |
| Transfer to New School Reserve | (1,000,000) | |
| Transfer to Ameresco (Window/door replacement) Reserve | (150,000) | |
| Transfer to Video Surveillance Hardware for Bus Fleet Reserve | (188,700) | |
| Transfer to Electrician Vehicle Reserve | (48,200) | |
| Transfer to Vincent Massey - Johnson (DDC) Controls Reserve | (120,000) | |
| Transfer to Security Camera & Card Access Reserve | (500,000) | |
| Transfer to Green Acres Gymnasium Addition Reserve | (51,000) | |
| Transfer to School Bus Reserve | (460,000) | |
| Net Transfers from (to) Capital Fund | | (3,332,723) |
| Net Current Year Surplus (Deficit) | | \$ 53,171 |
| Accumulated Surplus Net of Non-vested sick leave - June 30, 2016 | | \$ 3,074,270 |
| LESS: Designated & Committed | | |
| a) School Carry Forwards | Policy 3002 | \$ 479,900 |
| LESS: Designated but not Committed | | |
| a) Insurance Aggregate Retention (Self-Insurance) | 155/2006 | 45,000 |
| Total Designated Surplus | | 524,900 |
| UNDESIGNATED SURPLUS NET OF NON-VESTED SICK LEAVE- JUNE 30, 2016 | | \$ 2,549,370 |
| 2015/2016 Operating Budget (including transfers to Capital) | | \$ 93,839,700 |
| Percentage of Undesignated Surplus on 2015/2016 Operating Budget | | 2.72% |
| <u>PSFB Calculations for Accumulated Surplus</u> | | |
| Accumulated Surplus - Operating Fund - page 7 | | \$ 3,074,270 |
| Add: Non-vested sick leave to date (Surplus Tab - Col H Row 45) | | 539,213 |
| Operating Fund Accumulated Surplus Gross of Non-vested sick leave (Surplus Tab - Col H Row 44) | (A) | \$ 3,613,483 |
| Divided by: Operating Fund Total Expenses - page 7 | | 90,865,684 |
| % of Accumulated Surplus of over Total Expenses (a) | | 3.98% |
| 4% Cap per Ministerial policy (of Total Expenses - page 7 multiplied by 4%) | (B) | \$ 3,634,627 |
| Over the 4% Cap - need explanation (Gross of Designated Surplus) | (A - B) | \$ (21,144) |

**Brandon School Division
Capital Reserves
As of June 30, 2016**

| <u>Capital Reserve</u> | <u>June 30, 2015 Balance</u> | <u>Transfers from Operating</u> | <u>Purchases</u> | <u>June 30, 2016 Balance</u> |
|---|----------------------------------|---|---------------------|----------------------------------|
| School Bus | \$ 426,956 | \$ 814,500 | \$ (136,654) | \$ 1,104,801 |
| Building - Administration | 175,526 | - | - | \$ 175,526 |
| Building - Schools | 411,557 | - | - | \$ 411,557 |
| Emergency Equipment/Systems Replacement | 100,000 | - | - | \$ 100,000 |
| Administration Office - Roof | 220,000 | - | - | \$ 220,000 |
| Computer - Disaster Recovery System | 270,000 | - | (69,483) | \$ 200,517 |
| Computer - ERP System | 800,000 | - | - | \$ 800,000 |
| Maintenance Garage Addition (Bus Bays) | 450,000 | - | - | \$ 450,000 |
| New School | 1,000,000 | 1,000,000 | - | \$ 2,000,000 |
| Ameresco (Window/door replacement) | - | 150,000 | - | \$ 150,000 |
| Video Surveillance Hardware for Bus Fleet | - | 188,700 | - | \$ 188,700 |
| Vehicle for New Electrician | - | 48,200 | - | \$ 48,200 |
| Replacement of DDC Controls at Vincent Massey | - | 120,000 | - | \$ 120,000 |
| Security Cameras, mirrors and card access/lock down for schools | - | 500,000 | - | \$ 500,000 |
| Green Acres Gym Addition | - | 51,000 | - | \$ 51,000 |
| Total | <u>\$ 3,854,039</u> | <u>\$ 2,872,400</u> | <u>\$ (206,137)</u> | <u>\$ 6,520,302</u> |