



# BRANDON SCHOOL DIVISION

October 18, 2017

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

TO BE HELD MONDAY, OCTOBER 23, 2017  
6:00 P.M. (In-Camera) 7:00 P.M. (Public)

J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE

1031 - 6TH STREET, BRANDON, MANITOBA

D. Labossiere  
Secretary-Treasurer

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## AGENDA

### 1.00 AGENDA/MINUTES:

#### 1.01 Approval of Agenda

#### 1.02 Adoption of Minutes of Previous Meetings

- a) Special Board Meeting, October 10, 2017.  
Adopt.
- b) Board Meeting, October 10, 2017.  
Adopt.

### 2.00 IN CAMERA DISCUSSION

#### 2.01 Student Issues

- Reports
- Trustee Inquiries

#### 2.02 Personnel Matters

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

**2.03 Property Matters/Tenders**

- Reports
- Trustee Inquiries

**2.04 Board Operations**

- Reports
- Trustee Inquiries

**3.00 PRESENTATIONS AND COMMUNICATIONS****3.01 Presentations for Information****3.02 Communications for Information**

- a) The Honourable Ian Wishart, Minister of Education and Training, October 2017, sent to Chairs of Boards, Superintendents of School Divisions, Principals of Schools (Kindergarten to Grade 12), Presidents of Advisory Councils for School Leadership/Parent Councils, announcing the launch of Manitoba's Excellent in Education Awards to celebrate outstanding teachers and school administrators who go above and beyond to benefit students. School Trustees, Superintendents, principals, teacher colleagues, students and parents are encouraged to nominate the exceptional educators in their community who are deserving of recognition, in the following award categories:

- Teaching Excellence
- Outstanding New Teacher
- Outstanding Team Collaboration
- Outstanding School Leader
- Premier's Award for Excellence in Education

Contact details and complete information on these awards is provided on the website: [www.edu.gov.mb.ca/k12/excellence/](http://www.edu.gov.mb.ca/k12/excellence/). Deadline for submissions is December 1, 2017. (Appendix 'A')

Receive and file.

**3.03 Communications for Action**

- a) BDO Canada LLP, Chartered Accountants, undated, advising that they have audited the accompanying financial statements of the Brandon School Division, which comprise the consolidated statement of financial position as at June 30, 2017 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, 2017 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 'B')

Mr. Todd Birkhan, BDO Canada, LLP, will be presenting on the 2016-2017 Financial Audit.

Refer Motions.

- b) 2017 Poppy Committee, The Royal Canadian Legion Brandon Branch #003, September 26, 2017, advising that the Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day service on November 11, 2017 at Westman Place, Keystone Centre. They ask that all wreath layers arrive around 10:00 a.m. and make themselves known to a member of the Legion who will usher them to their place. The suggested donation price for laying a wreath remains at \$25.00. A response is requested by November 6, 2017. (Appendix 'C')  
Refer Business Arising.

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

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

- a) Review Report of Senior Administration – October 23, 2017

#### **5.00 GOVERNANCE MATTERS**

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

- a) Joint meeting with City of Brandon L. Ross
- b) Education and Community Relations G. Buri
- c) Finance and Facilities M. Sefton

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

##### **5.03 Business Arising**

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

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

- a) Correspondence from the 2017 Poppy Committee, The Royal Canadian Legion Branch #003, from Communications for Action 3.03 a), noting the Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day Service on November 11, 2017 at Westman Place, Keystone Centre and asking for wreath layers to arrive around 10:00 a.m.

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

- a) Ebulletin – October 11, 2017 (Appendix 'D')

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

##### **5.05 Motions**

- 99/2017 That the Board approve the research request from Dr. Michael Nantais, Brandon University, for the study entitled "Students Teaching Students: Introductory Coding Using Scratch".
- 100/2017 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2017 be and are hereby accepted, and that the chairperson be authorized to affix their signature and the seal of the Division thereto.

**5.06 Bylaws****By-law 11/2017****2<sup>nd</sup> Reading:**

That By-law 11/2017 being a borrowing by-law in the amount of \$992,700 upon the credit of the Division by the issue and sale of the security to meet partial costs for construction of:

<b><u>School</u></b>	<b><u>Project</u></b>
Earl Oxford Middle School	Grooming Room
George Fitton School	Roof Replacement
Green Acres School	Gymnasium Addition
Green Acres School	Heating System and Unit Ventilator Replacement
King George School	Roof Replacement
Meadows School	Foundation waterproofing
New Era School	Grooming Room and Exterior Ramp

be now read for the second time, having been first read on October 10, 2017.

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

That the rules be suspended and By-Law 11/2017 be now read for a third and final time, and taken as read, finally passed.

**5.07 Giving of Notice****5.08 Trustee Inquiries****6.00 ANNOUNCEMENTS**

- a) MSBA Regional Meeting – 9:00 a.m., Monday, October 23, 2017, Victoria Inn, Brandon.
- b) Friends of Education Fund Committee Meeting – 4:00 p.m., Tuesday, October 24, 2017, Boardroom.
- c) Aboriginal (Indigenous) Education Advisory Committee – 3:00 p.m., Wednesday, October 25, 2017, Boardroom.
- d) Finance and Facilities Committee Stakeholder Meeting with Brandon Chamber of Commerce – 4:30 p.m., Wednesday, October 25, 2017, Neelin High School Off-Campus.
- e) Brandon Community Drug and Alcohol Education Coalition – 9:00 a.m., Thursday, October 26, 2017, Boardroom.
- f) Support Personnel Labour Management Committee Meeting – 3:30 p.m., Thursday, October 26, 2017, Conference Room.
- g) Middle Years Program Review – Staff Consultation – 7:00 p.m., Monday, October 30, 2017, Green Acres School Gymnasium.



- h) Middle Years Program Review – Public Consultation – 7:00 p.m., Wednesday, November 1, 2017, Riverheights School Gymnasium.
- i) Middle Years Program Review – Public Consultation – 7:00 p.m., Thursday, November 2, 2017, J.R. Reid School Gymnasium.
- j) NEXT REGULAR BOARD MEETING – 7:00 p.m. (Public), Monday, November 13, 2017, Boardroom.

**7.00 ADJOURNMENT**



# BRANDON SCHOOL DIVISION

MINUTES OF THE SPECIAL 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 5:55 P.M., TUESDAY, OCTOBER 10, 2017.

## **PRESENT:**

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

Mr. D. Labossiere, Secretary-Treasurer.

Senior Administration: Dr. M. Casavant, Superintendent/CEO, Mr. M. Gustafson, Assistant Superintendent, Mr. G. Malazdrewicz, Assistant Superintendent.

## **REGRETS:**

Mr. P. Bartlette

## **CALL:**

The Chairperson called the meeting to order at 5:58 p.m. and referred to the Call.

The meeting had been called for the purpose of considering the following:

- a) Giving of Notice – Borrowing By-Law 11/2017.

Mr. Sefton

I hereby give notice that at the next Regular Meeting of the Board of Trustees, I, or someone in my stead, will introduce By-Law 11/2017 for the purpose of borrowing the sum of \$992,700 to meet partial costs for construction of the following:

### **School**

Earl Oxford Middle School

George Fitton School

Green Acres School

Green Acres School

King George School

Meadows School

New Era School

### **Project**

Grooming Room

Roof Replacement

Gymnasium Addition

Heating System and Unit Ventilator Replacement

Roof Replacement

Foundation waterproofing

Grooming Room and Exterior Ramp

Ms. Bambridge – Mr. Buri

That the meeting do now adjourn (5:59 p.m.).

Carried.

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Chairperson

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Secretary-Treasurer



# BRANDON SCHOOL DIVISION

MINUTES OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES, THE BRANDON SCHOOL DIVISION, HELD IN THE J. L. MILNE BOARDROOM, ADMINISTRATION OFFICE, 1031 - 6TH STREET, BRANDON, MANITOBA, AT 7:00 P.M. (Public), MONDAY, OCTOBER 10, 2017.

## **PRESENT:**

Dr. L. Ross, Chairperson, Ms. S. Bambridge, Vice-Chairperson, Mr. P. Bartlette (arrived at 6:30 p.m.), Mrs. P. Bowslaugh, Mr. G. Buri, Mr. G. Kruck, Mr. J. Murray, Mr. M. Sefton, Mr. K. Sumner.

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

Senior Administration: Dr. M. Casavant, Superintendent/CEO, Mr. M. Gustafson, Assistant Superintendent, Mr. G. Malazdrewicz, Assistant Superintendent.

## **REGRETS:**

The Chairperson called the meeting to order at 6:00 p.m.

## **AGENDA**

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

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

Senior Administration added six (6) items for In-Camera.

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

Ms. Bambridge - Mr. Murray

That the agenda be approved as amended.

Carried.

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

- a) The Minutes of the Special Board Meeting held September 25, 2017 were circulated.

Mr. Buri – Ms. Bambridge

That the Minutes be approved as amended.

Carried.

- b) The Minutes of the Board Meeting held September 25, 2017 were circulated.

Mr. Kruck – Mr. Murray

That the Minutes be approved as amended.

Carried.

Mr. Murray – Mrs. Bowslaugh

That the Board do now resolve into Committee of the Whole In-Camera. (6:02 p.m.)

Carried.

## IN COMMITTEE OF THE WHOLE IN CAMERA

### 2.00 IN CAMERA DISCUSSION:

#### 2.01 Student Issues

##### **- Reports**

- a) Dr. Marc Casavant, Superintendent/CEO and Mr. Greg Malazdrewicz, Assistant Superintendent, provided an update on a student matter and answered Trustee questions.
- b) The Superintendent/CEO and Mr. Mathew Gustafson, Assistant Superintendent, distributed and reviewed a document on a Student Matter.
- c) The Superintendent/CEO requested feedback on a student matter.

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

#### 2.02 Personnel Matters

##### **- Reports**

- a) Confidential #1 – Personnel Report was presented.
- b) The Superintendent/CEO provided an update on a Personnel Matter.
- c) Mr. Denis Labossiere, Secretary-Treasurer, provided an update on two (2) Personnel Matters.
- d) The Secretary-Treasurer distributed and reviewed information on a Personnel Matter and received direction from the Board.
- e) Trustee Bowslaugh requested information on a Personnel Matter.

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

#### 2.03 Property Matters/Tenders

##### **- Reports**

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

#### 2.04 Board Operations

##### **- Reports**

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

Mr. Murray – Mr. Kruck

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

Carried.

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

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

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

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

- a) Honourable Ian Wishart, Minister of Education, September 19, 2017, sent to Dr. Linda Ross, Chairperson, congratulating the Brandon School Division Board of Trustees and the Brandon School Division on the recent opening of the Neelin High School Off-Campus Program at its new location. Minister Wishart noted that this important initiative offers students needing an alternative environment to regular programming an opportunity to thrive and flourish in a setting customized to meet their needs and this provides an excellent option for young people in Brandon.

Ordered filed.

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

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

Dr. Marc Casavant, Superintendent/CEO, provided highlights on the following items from the October 10, 2017 Report of Senior Administration:

- Administrative Information
  - Celebrations
    - Trustee Pat Bowslaugh – Honoured with a Star Blanket by Brandon Urban Aboriginal People's Council
    - Mr. Robert Cey, donation of 2 cases of brand new children's winter coats to Brandon School Division
    - Thank you to the Board of Trustees from Senior Administration for ensuring they are able to have time for school visits
  - Information Items
    - Manitoba Education and Training Correspondence
      - Proclamation Re: World Teachers' Day
      - Proclamation Re: Manitoba School Library Day
    - Middle Years Program Review
    - Bus/Vehicle Accident
  - Presentations
    - Management and Information Systems Technology (MIST) Update on 8-Year Plan – B. Ewasiuk
    - LEAN Update – B. Switzer
    - Human Resources Update – B. Switzer

Trustees asked questions for clarification.

The Middle Years Program Public Consultations were discussed. Trustee Kruck advised that he would be unable to attend the consultations due to a prior commitment.

Ms. Bambridge – Mrs. Bowslaugh

That the October 10, 2017 Report of Senior Administration be received and filed.

Carried.

**5.00 GOVERNANCE MATTERS****5.01 Reports of Committees**

- a) Trustees thanked the Brandon Teachers' Association for hosting them at a recent supper held at Earl Oxford School.

**5.02 Delegations and Petitions**

- From Previous Delegation

- From Board Agenda

- MSBA Matters

- a) Ebulletin – September 27, 2017

**5.04 Public Inquiries (max. 15 minutes)****5.05 Motions**

97/2017 Mr. Buri – Ms. Bambridge  
That the Trustees be paid the appropriate indemnity for attending the MSBA Regional Meeting to be held in Brandon on October 23, 2017.  
Carried.

98/2017 Ms. Bambridge – Mr. Buri  
That the request involving twenty-four (24) male Vincent Massey High School hockey students in grades 10 to 12 to make a trip to Anaheim, California from November 21 to November 26, 2017 be approved and carried out in accordance with Board Policy #9 – Board and Superintendent/CEO Relationship, as per the Board Governance Decision-Making Matrix.

Trustees asked questions for clarification.

Carried.

**5.06 Bylaws**

Mr. Sumner

**By-Law 9/2017****3<sup>rd</sup> Reading:**

That By-law 9/2017 being a by-law of the Board of Trustees of the Brandon School Division for the purpose of amending By-law 3/2014 which regulates the proceedings of the Board of Trustees of the Brandon School Division, originally passed September 22, 2014, to amend Section II, "Meetings of the Board", Section V, 'Committees', Section VI, "Public Participation at Board Meetings", and Section VII, "General", be now read for the third time, having been read for a second time on September 25, 2017.

Carried.

Mr. Sumner  
**By-Law 10/2017**

3<sup>rd</sup> Reading:

That By-law 10/2017 being a by-law of the Board of Trustees of the Brandon School Division for the purpose of amending By-Law 4/2014 which authorizes payment of indemnities and mileage to Trustees, originally passed September 22, 2014, to add sections to replace Policy 2006 – “Trustee Professional Development”, be now read for the third time, having been read for a second time on September 25, 2017.

Carried.

Mr. Sefton  
**By-Law 11/2017**

1<sup>st</sup> Reading

That By-law 11/2017 being a borrowing by-law in the amount of \$992,700 upon the credit of the Division by the issue and sale of the security to meet partial costs for construction of:

<b><u>School</u></b>	<b><u>Project</u></b>
Earl Oxford Middle School	Grooming Room
George Fitton School	Roof Replacement
Green Acres School	Gymnasium Addition
Green Acres School	Heating System and Unit Ventilator Replacement
King George School	Roof Replacement
Meadows School	Foundation waterproofing
New Era School	Grooming Room and Exterior Ramp

be now read for the first time.

Carried.

**5.07 Giving of Notice**

**5.08 Trustee Inquiries**

- a) Trustee Kruck spoke on the results of the Tell Them From Me (TTFM) Survey. He noted that 66% of students feel safe at school. This means that 1 out of 3 students do not feel safe at school. He asked Dr. Casavant if he has any information on the cause of this?

Dr. Casavant responded that the Division is in the process of participating in the TTFM survey again with the province so there will be some new numbers coming out. He noted that so much occurs outside of schools that brings things back into the schools and technology has a huge impact. He added that it does warrant further review and he thinks that in an ideal world no child should feel unsafe or bullied in a school. The Division is making tremendous strides with a lot of things to help support students and there is still more work to do.

POINT OF PRIVILEGE:

Ms. Bambridge noted that it was National Health Awareness Day and as someone who lives with depression and is treated medically for depression, we won't be able to fix it all, because sometimes the anxieties and the fears that we live with come from within our heads, and there are times when nothing will fix that. She added that we can do our best to make it a safe environment but we will never make it perfect.

**6.00 ANNOUNCEMENTS**

- a) Workplace Safety and Health Committee Meeting – 1:00 p.m., Tuesday, October 10, 2017, Conference Room.
- b) Brandon School Division and City of Brandon Joint Meeting – 5:30 p.m., Thursday, October 12, 2017, T.E. Snure Multipurpose Room, McDiarmid Building.
- c) Education and Community Relations Committee Meeting – 1:00 p.m., Monday, October 16, 2017, Boardroom.
- d) Finance and Facilities Committee Meeting – Tuesday, 1:00 p.m., October 17, 2017, Boardroom.
- e) School Division/Parent/Guardian Advisory Committee and Board Engagement Meeting – 7:00 p.m., Tuesday, October 17, 2017, Boardroom.
- f) Finance and Facilities Committee/Employee Groups Stakeholder Meeting – 4:30 p.m., Wednesday, October 18, 2017, Boardroom.
- g) MSBA Regional Meeting – 9:00 a.m., Monday, October 23, 2017, Victoria Inn, Brandon.
- h) NEXT REGULAR BOARD MEETING – 7:00 p.m. (Public), Monday, October 23, 2017, Boardroom.

**7.00 ADJOURNMENT**

Mr. Buri – Ms. Bambridge  
That the Board do now adjourn. (8:23 p.m.)

Carried.

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Chairperson

---

Secretary-Treasurer





RECEIVED

OCT 10 2017

Office of the Secretary Treasurer  
Brandon School Division

**MINISTER  
OF EDUCATION AND TRAINING**

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

## Appendix 'A'

October 2017

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

Dear Colleagues:

**Subject: Manitoba's Excellence in Education Awards, 2017/2018**

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

School trustees, superintendents, principals, teacher colleagues, students and parents are encouraged to take this opportunity to nominate the exceptional educators in their community who are deserving of such recognition. The award categories are as follows: *Teaching Excellence*, *Outstanding New Teacher*, *Outstanding Team Collaboration*, *Outstanding School Leader*, and the *Premier's Award for Excellence in Education*. Each award recipient will receive a certificate and a \$500 cash award.

Please share the enclosed brochures with your school community. You may also download and print posters from the website [www.edu.gov.mb.ca/k12/excellence/](http://www.edu.gov.mb.ca/k12/excellence/). Complete information on these awards and the nomination process is also available online. The submission deadline for nominations is December 1, 2017.

Manitoba's educators make exemplary contributions that enhance student learning and achievement every day. My hope is that this initiative, Manitoba's Excellence in Education Awards, inspires each and every one of you to take the time to recognize and praise the great individuals working in your school community, and more specifically, to submit nominations for the 2017/2018 school year.

Sincerely,

A handwritten signature in black ink, reading "Ian Wishart". The signature is fluid and cursive, with the first name "Ian" being more prominent and the last name "Wishart" following in a similar style.

Ian Wishart  
Minister  
Education and Training

Enclosures

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



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

**AUDITED FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**

June 30, 2017

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148 - 10<sup>th</sup> Street  
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## Independent Auditor's Report

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

We have audited the accompanying financial statements of **Brandon School Division**, which comprise the consolidated statement of financial position as at June 30, 2017 and the consolidated statements of revenue, expenses and accumulated surplus, change in net debt and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinion

In our opinion these consolidated financial statements present fairly, in all material respects, the financial position of **Brandon School Division** as at June 30, 2017 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.





### Emphasis of Matters

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

*BDO Canada LLP*

Chartered Professional Accountants

Brandon, Manitoba  
October 17, 2017

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson



Tel: 204 727 0671  
Fax: 204 726 4580  
Toll Free: 800 775 3328  
www.bdo.ca

BDO Canada LLP  
148 - 10<sup>th</sup> Street  
Brandon MB R7A 4E6 Canada

## AUDITOR'S REPORT ON ENROLMENT

### TO THE BOARD OF TRUSTEES BRANDON SCHOOL DIVISION

We have audited the attached EIS Enrolment File Verification Report - EIS Cert. - part 2 of 2 (prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2016/17 School Year) of the Brandon School Division as at September 30, 2016. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

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

In our opinion, this report presents fairly, in all material respects, the enrolment of the Brandon School Division as at September 30, 2016 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2016/17 School Year referred to above.

*BDO Canada LLP*

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Auditor

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October 17, 2017

Date

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

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Chairperson of the Board

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Date



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

## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2016

### BRANDON SCHOOL DIVISION

This report counts the number of pupils, on a head-count basis, for which enrolment data has been reported through the accompanying electronic EIS Collection file being submitted to Schools' Finance Branch (SFB).

The report is used to verify that the electronic file submitted to SFB reconciles to this certification report prior to upload to the departmental EIS database.

SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE														TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Alexander School				17	21	13	16	10	16	10	12	9					124		0	124
Betty Gibson School				36	36	28	37	38	31	26	37	42					311		0	311
Crocus Plains Regional Secondary													290	263	270	302	1,125		0	1,125
Earl Oxford School				39	48	34	39	35	30	44	34	46					349		0	349
École Harrison				40	40	42	39	43	48	35	41	38					366		0	366
George Fitton School				71	42	66	56	60	44	56	64	56					515		0	515
Green Acres School				25	22	29	23	26	22	28	19	20					214		0	214
J. R. Reid School				25	24	37	30	24	33	33	21	43					270		0	270
King George School				32	28	21	29	25	36	30	52	36					289		0	289





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

## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2016

### BRANDON SCHOOL DIVISION

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

SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE														TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Kirkcaldy Heights School				48	37	46	35	47	40	37	44	37					371		0	371
Linden Lanes School				44	35	42	45	48	43	39	45	36					377		0	377
Meadows School				53	40	63	47	59	45	53	46	49					455		0	455
Neelin High		42											129	140	145	311	767		0	767
New Era School				61	52	60	56	51	67	50	40	35					472	1	0	473
O'Kelly School				40	27	31	30	21	18	17	25	13					222		0	222
Riverheights School	13			54	71	62	47	60	46	49	43	73					518		0	518
Riverview School (Brandon)				39	28	31	31	30	23	21							203		0	203
Spring Valley Colony School				3	2	7		4	1	4	4	4	2	1	2	1	35		0	35
St. Augustine School				20	20	20	20	21	25	23	25	25					199		0	199

EIS CERT - PART 2 OF 2  
(2016/2017)

14/Oct/16  
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Schools' Finance Branch  
511-1181 Portage Ave.  
Winnipeg, MB R3G 0T3

## EIS ENROLMENT FILE VERIFICATION REPORT - SEPTEMBER 30, 2016

### 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).

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SCHOOL NAME	SPECIAL UNGRADED CLASSES		GRADE														TOTAL ENROL	CODE 300	CODE 400	FILE TOTAL
	SE (Ages 4 to 13)	SS (14 and Older)	N	K	1	2	3	4	5	6	7	8	9	10	11	12				
Valleyview Centennial School				27	24	32	19	20	25	18	24						189		0	189
Vincent Massey High													229	221	228	256	934		0	934
Waverly Park School				40	40	40	52	52	42	52	42	55					415		0	415
<b>SCHOOL DIVISION TOTAL</b>	<b>13</b>	<b>42</b>		<b>714</b>	<b>637</b>	<b>704</b>	<b>651</b>	<b>674</b>	<b>635</b>	<b>625</b>	<b>618</b>	<b>617</b>	<b>650</b>	<b>625</b>	<b>645</b>	<b>870</b>	<b>8,720</b>	<b>1</b>	<b>0</b>	<b>8,721</b>

PUPILS ATTENDING OUT OF DIVISION  
(ENROLMENT CODE 500 SERIES)



Tel: 204 727 0671  
Fax: 204 726 4580  
Toll free: 800 775 3328  
[www.bdo.ca](http://www.bdo.ca)

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

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

October 17, 2017

Dear Mr. Labossiere

During the course of our audit of the financial statements of Brandon School Division for the year ended June 30, 2017, we identified matters which may be of interest to management. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The responsibility for producing financial statements and ensuring adequate internal controls and sound business practices is the responsibility of the Board of Directors through management and is a part of management's overall responsibility for the ongoing activities of the organization. Policies and procedures developed by the organization to safeguard its assets and to provide reasonable assurance that errors and irregularities or illegal acts are promptly identified, must be properly monitored to ensure that all staff are complying with the guidelines provided. Where we determined, from our testing, that there exists a need for improvement in existing systems of internal control or if we detected that the organization's staff are not complying with the critical accounting policies and procedures provided by management, we increased our year-end testing of account balances to ensure that audit risk was kept to an appropriately low level.

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

The matters we have identified are discussed in Appendix 1.

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



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

Yours truly,

A handwritten signature in black ink, appearing to read "Todd Birkhan", with a stylized flourish extending from the end of the name.

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



## ***Appendix 1***

### **User Listing**

During our audit work we were required to review a listing of users of the accounting system. Part of this review is that it should be approved and signed by management annually to ensure there is documentation on hand that this procedure is being followed. It was found in the current audit that there was no signature indicating that this listing was reviewed. It is recommended each year that a signature is placed on the user listing once reviewed as proof that this procedure is being followed.

### **Conversion Testing**

It was noted during our audit this year that a new accounting system is being rolled out for the 2017/2018 year end. Part of this process from an audit stand point is that conversion testing is completed to ensure financial data is correct when transferred to the new system. It is recommended that these audit procedures are completed shortly after the conversion has taken place. Please contact us to discuss this further and organize a date to complete this testing.

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## 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.

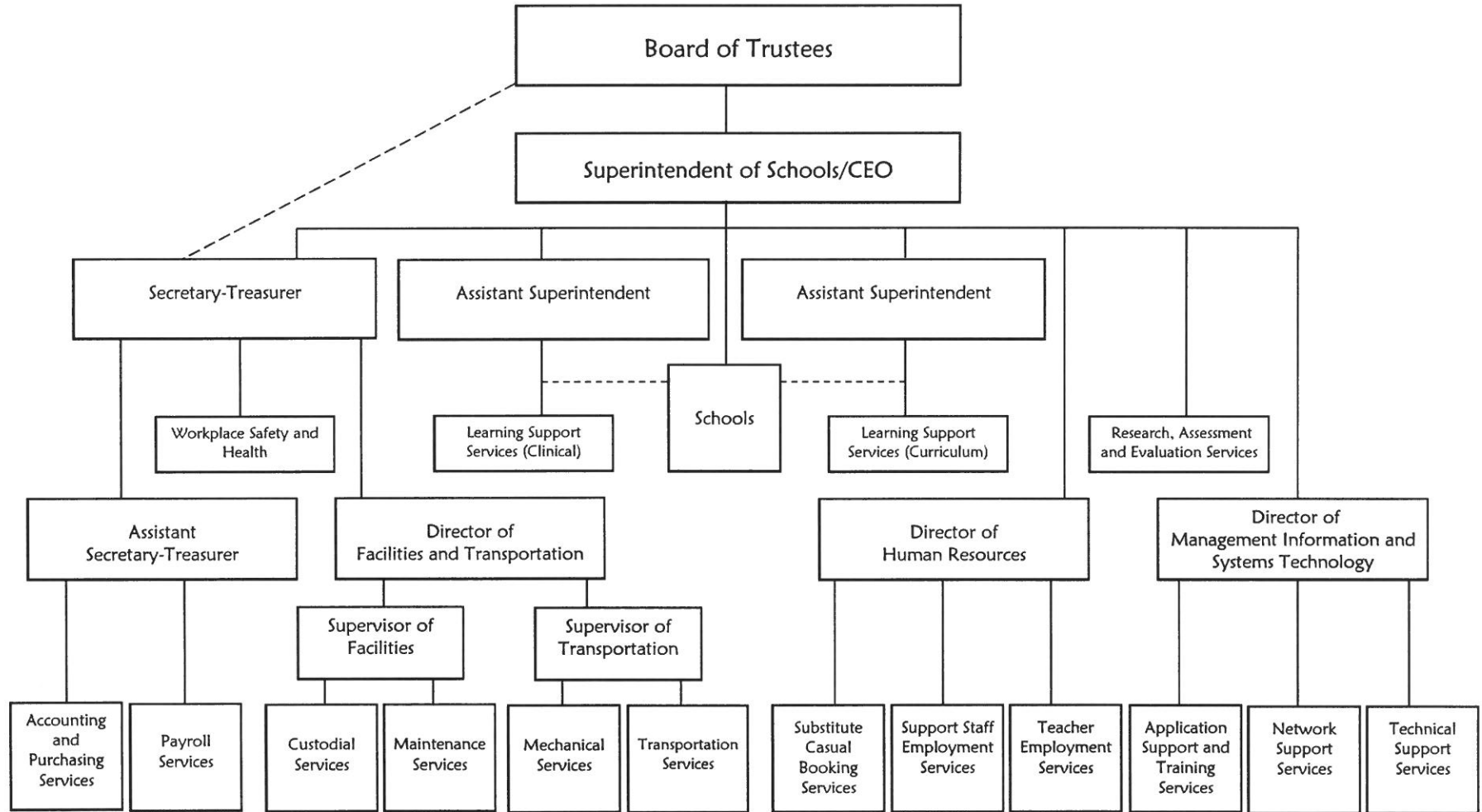
The Board of Trustees are responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the statements.

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		2017	2016
	<b>Financial Assets</b>		
	Cash and Bank	4,493,668	4,750,839
	Due from - Provincial Government	2,737,722	2,876,352
	- Federal Government	107,511	82,604
	- Municipal Government	21,232,036	20,277,396
	- Other School Divisions	45,732	58,506
	- First Nations	138,710	21,987
	Accounts Receivable	357,007	59,349
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>29,112,386</u>	<u>28,127,033</u>
	<b>Liabilities</b>		
4	Overdraft	-	-
	Accounts Payable	14,665,569	14,016,096
	Accrued Liabilities	11,167	8,279
5	Employee Future Benefits	2,164,625	1,919,601
	Accrued Interest Payable	698,654	678,523
	Due to - Provincial Government	-	-
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
6	Deferred Revenue	3,339,797	3,191,748
7	Borrowings from the Provincial Government	33,945,757	31,661,399
	Other Borrowings	-	-
8	School Generated Funds Liability	<u>282,557</u>	<u>190,785</u>
		<u>55,108,126</u>	<u>51,666,431</u>
	<b>Net Debt</b>	<u>(25,995,740)</u>	<u>(23,539,398)</u>
	<b>Non-Financial Assets</b>		
9	Net Tangible Capital Assets (TCA Schedule)	47,878,139	43,515,798
	Inventories	111,360	87,303
	Prepaid Expenses	<u>211,891</u>	<u>428,027</u>
		<u>48,201,390</u>	<u>44,031,128</u>
10	<b>Accumulated Surplus</b>	<u>22,205,650</u>	<u>20,491,730</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes		2017	2016
	<b>Revenue</b>		
	Provincial Government	63,067,871	60,744,921
	Federal Government	-	20,654
11	Municipal Government - Property Tax	36,901,565	34,958,937
	- Other	-	-
	Other School Divisions	450,034	373,752
	First Nations	249,210	153,680
	Private Organizations and Individuals	879,559	929,669
	Other Sources	114,090	238,634
	School Generated Funds	2,279,841	2,593,879
	Other Special Purpose Funds	309,849	240,865
		<u>104,252,019</u>	<u>100,254,991</u>
	<b>Expenses</b>		
	Regular Instruction	57,157,746	54,412,671
	Student Support Services	20,277,126	19,264,763
	Adult Learning Centres	-	-
	Community Education and Services	290,940	253,711
	Divisional Administration	3,167,648	2,996,337
	Instructional and Other Support Services	2,895,279	2,757,008
	Transportation of Pupils	2,325,563	2,139,279
	Operations and Maintenance	8,264,794	7,507,948
12	Fiscal - Interest	1,333,056	1,290,595
	- Other	1,630,787	1,529,739
	Amortization	2,794,537	2,337,152
	Other Capital Items	18,036	32,174
	School Generated Funds	2,259,638	2,375,257
	Other Special Purpose Funds	132,941	230,122
		<u>102,548,091</u>	<u>97,126,756</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>1,703,928</u>	<u>3,128,235</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>(9,992)</u>	<u>122,559</u>
	Net Current Year Surplus (Deficit)	<u>1,713,920</u>	<u>3,005,676</u>
	Opening Accumulated Surplus	20,491,730	17,486,054
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>20,491,730</u>	<u>17,486,054</u>
	<b>Closing Accumulated Surplus</b>	<u>22,205,650</u>	<u>20,491,730</u>

See accompanying notes to the Financial Statements

**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**

For the Year Ended June 30, 2017

	2017	2016
Net Current Year Surplus (Deficit)	1,713,920	3,005,676
Amortization of Tangible Capital Assets	2,794,537	2,337,152
Acquisition of Tangible Capital Assets	(7,156,878)	(6,551,637)
(Gain) / Loss on Disposal of Tangible Capital Assets	(8,658)	(11,036)
Proceeds on Disposal of Tangible Capital Assets	8,658	11,036
	(4,362,341)	(4,214,485)
Inventories (Increase)/Decrease	(24,057)	(32,383)
Prepaid Expenses (Increase)/Decrease	216,136	(89,343)
	192,079	(121,726)
(Increase)/Decrease in Net Debt	(2,456,342)	(1,330,535)
Net Debt at Beginning of Year	(23,539,398)	(22,208,863)
Adjustments Other than Tangible Cap. Assets	-	-
	(23,539,398)	(22,208,863)
<b>Net Debt at End of Year</b>	<b>(25,995,740)</b>	<b>(23,539,398)</b>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2017

	2017	2016
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	1,713,920	3,005,676
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	2,794,537	2,337,152
(Gain)/Loss on Disposal of Tangible Capital Assets	(8,658)	(11,036)
Employee Future Benefits Increase/(Decrease)	245,024	152,074
Due from Other Organizations (Increase)/Decrease	(944,866)	(1,669,127)
Accounts Receivable & Accrued Income (Increase)/Decrease	(297,658)	(38,647)
Inventories and Prepaid Expenses - (Increase)/Decrease	192,079	(121,726)
Due to Other Organizations Increase/(Decrease)	-	-
Accounts Payable & Accrued Liabilities Increase/(Decrease)	672,492	2,697,265
Deferred Revenue Increase/(Decrease)	148,049	(126,394)
School Generated Funds Liability Increase/(Decrease)	91,772	(83,830)
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	4,606,691	6,141,407
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(7,156,878)	(6,551,637)
Proceeds on Disposal of Tangible Capital Assets	8,658	11,036
Cash Provided by (Applied to) Capital Transactions	(7,148,220)	(6,540,601)
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	-	-
Cash Provided by (Applied to) Investing Transactions	-	-
<b>Financing Transactions</b>		
Borrowings from the Provincial Government Increase/(Decrease)	2,284,358	2,807,047
Other Borrowings Increase/(Decrease)	-	-
Cash Provided by (Applied to) Financing Transactions	2,284,358	2,807,047
Cash and Bank / Overdraft (Increase)/Decrease	(257,171)	2,407,853
Cash and Bank (Overdraft) at Beginning of Year	4,750,839	2,342,986
<b>Cash and Bank (Overdraft) at End of Year</b>	<b>4,493,668</b>	<b>4,750,839</b>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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

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

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

**2. Significant Accounting Policies**

The consolidated financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles established by PSAB of the 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, 2017**

**d) School Generated Funds**

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

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

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

**e) Tangible Capital Assets**

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

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

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

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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, 2017**

**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, 2017**

**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, 2017 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, 2017 is a decrease of \$9,992 (2016 – increase of \$122,559). At June 30, 2017, the Division has recorded an estimated liability of \$529,221 (2016 - \$539,213) 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% (2016 – 4%) and a salary rate increase of 2% (2016 – 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 2016-2017 is an increase of \$194,141 (2015-2016 decrease of \$10,617).

At June 30, 2017, the Division has recorded an estimated liability for employee future benefits of \$2,164,625 (2016 - \$1,919,601).

**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, 2016	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2017
Education property tax credit	\$ 3,084,214	\$ 7,613,910	\$ 7,504,901	\$ 3,193,223
Other special funds	107,535	181,088	142,049	146,574
	<u>\$ 3,191,749</u>	<u>\$ 7,794,998</u>	<u>\$ 7,646,950</u>	<u>\$ 3,339,797</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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 2017 to 2037. 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 8.625%.

The interest payable as at June 30, 2017 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
2017-18	\$ 1,792,805	\$ 1,366,742	\$ 3,159,547
2018-19	1,850,399	1,285,964	3,136,363
2019-20	1,880,927	1,202,773	3,083,700
2020-21	1,931,012	1,118,717	3,049,728
2021-22	1,996,961	1,032,950	3,029,911
Thereafter	24,493,653	6,505,847	30,999,501
	<u>\$ 33,945,757</u>	<u>\$ 12,512,993</u>	<u>\$ 46,458,750</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 \$282,557.

	2017
Parent Council Funds	\$ 231,567
Student Council Funds	47,608
Staff Funds	3,382
	<u>\$ 282,557</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**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	2017 Net Book Value
Owned-tangible capital assets	\$ 100,294,573	\$ 52,721,814	\$ 47,572,759
Capital lease	555,236	249,856	305,380
	<u>\$ 100,849,809</u>	<u>\$ 52,971,670</u>	<u>\$ 47,878,139</u>

**10. Accumulated Surplus**

The consolidated accumulated surplus is comprised of the following:

	2017
Operating fund:	
Designated surplus	\$ 436,000
Undesignated surplus	3,206,793
Less: Non-vested sick leave to date	(529,221)
	<u>3,113,572</u>
Capital fund:	
Reserve accounts	5,680,562
Equity in tangible capital assets	11,231,159
	<u>16,911,721</u>
Special purpose fund:	
School generated funds	930,096
Other special purpose funds	1,250,261
	<u>2,180,357</u>
Total accumulated surplus	<u>\$ 22,205,650</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.

	2017
Insurance Aggregate Retention (Self-Insurance)	\$ 45,000
HR Systems consultant	29,900
School budget carryovers by board policy	361,100
	<u>\$ 436,000</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

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

	2017
Admin. Office Roof Replacement	\$ 27,358
Administration Building Reserves	175,526
Bus Reserves	2,205,123
Electrician Vehicle	1,297
Emergency Equipment/System Replacement	100,000
ERP System	653,917
Green Acres Gymnasium	51,000
Johnson Controls	9,623
New School	2,000,000
School Building Reserves	411,557
School Bus Video Surveillance Hardware	45,162
	<u>\$5,680,562</u>

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

	2017
Scholarship trust	\$ 4,495
Property trust	1,063,342
Charitable donation fund	182,424
Other special purpose funds	<u>\$ 1,250,261</u>

**11. Municipal Government – Property Tax and Related Due from Municipal Government**

Education property tax or Special Levy is raised as the Division's contribution to the cost of providing public education for the student resident in the Division. The Municipal Government-Property Tax shown on the consolidated revenue and expense is raised over the two calendar (tax) years; 43.5% from 2016 tax year and 56.5% from 2017 tax year. Below are the related revenue and receivable amounts:

	2017	2016
Revenue - Municipal Government - Property Tax	<u>\$ 36,901,565</u>	<u>\$ 34,958,937</u>
Receivable - Due from Municipal - Property Tax	<u>\$ 21,232,036</u>	<u>\$ 20,277,396</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2017**

**12. Interest Received and Paid**

The Division received interest during the year of \$91,506 (previous year \$86,213); interest paid during the year was \$1,333,056 (previous year \$1,290,595).

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

	<u>2017</u>
Operating fund	
Fiscal-short term loan, interest and bank charges	\$ 4,431
Capital fund	
Debenture debt interest	1,328,626
Other interest	
	<u>\$ 1,333,056</u>

The accrual portion of debenture debt interest expense of \$698,654 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 of la Division scolaire franco-manitobaine. As at June 30, 2017, the amount of this special levy was \$666,454 (2016 - \$533,045). These amounts are not included in the Division's consolidated financial statements.



**OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2017	2016
<b>Financial Assets</b>		
Cash and Bank	2,029,571	2,575,760
Due from		
- Provincial Government	2,039,068	2,159,735
- Federal Government	61,103	51,274
- Municipal Government	21,232,036	20,277,396
- Other School Divisions	45,732	58,506
- First Nations	138,710	21,987
- Other Funds	2,195,216	2,316,426
Accounts Receivable	357,007	59,349
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>28,098,443</u>	<u>27,520,433</u>
<b>Liabilities</b>		
Overdraft	-	-
Accounts Payable	14,000,300	13,321,563
Accrued Liabilities	11,167	8,279
Employee Future Benefits	2,164,625	1,919,601
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	5,792,233	6,520,302
Deferred Revenue	3,339,797	3,191,748
Other Borrowings	-	-
	<u>25,308,122</u>	<u>24,961,493</u>
<b>Net Financial Assets (Net Debt)</b>	<u>2,790,321</u>	<u>2,558,940</u>
<b>Non-Financial Assets</b>		
Inventories	111,360	87,303
Prepaid Expenses	211,891	428,027
	<u>323,251</u>	<u>515,330</u>
<b>Accumulated Surplus (Deficit)</b>	<u>3,113,572</u>	<u>3,074,270</u>



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

For the Year Ended June 30

	2017 Actual	2017 Budget	2016 Actual
<b>Revenue</b>			
Provincial Government - Core	60,056,401	60,354,186	57,851,232
Federal Government	-	18,500	20,654
Municipal Government - Property Tax	36,901,565	36,956,014	34,958,937
- Other	-	-	-
Other School Divisions	450,034	328,700	373,752
First Nations	249,210	193,100	153,680
Private Organizations and Individuals	879,559	754,700	929,669
Other Sources	91,506	91,400	86,213
	<u>98,628,275</u>	<u>98,696,600</u>	<u>94,374,137</u>
<b>Expenses</b>			
Regular Instruction	57,157,746	58,198,700	54,412,671
Student Support Services	20,277,126	20,789,300	19,264,763
Adult Learning Centres	-	-	-
Community Education and Services	290,940	377,200	253,711
Divisional Administration	3,167,648	3,202,400	2,996,337
Instructional and Other Support Services	2,895,279	3,132,300	2,757,008
Transportation of Pupils	2,325,563	2,538,900	2,139,279
Operations and Maintenance	8,264,794	8,156,400	7,507,948
Fiscal	1,635,218	1,712,500	1,533,967
	<u>96,014,314</u>	<u>98,107,700</u>	<u>90,865,684</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>2,613,961</u>	<u>588,900</u>	<u>3,508,453</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>(9,992)</u>		<u>122,559</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>2,623,953</u>	<u>588,900</u>	<u>3,385,894</u>
Net Transfers from (to) Capital Fund	<u>(2,584,651)</u>	<u>(588,900)</u>	<u>(3,332,723)</u>
Transfers from Special Purpose Funds	<u>-</u>		<u>-</u>
Net Current Year Surplus (Deficit)	<u>39,302</u>	<u>0</u>	<u>53,171</u>
Opening Accumulated Surplus (Deficit)	3,074,270		3,021,099
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>3,074,270</u>		<u>3,021,099</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u>3,113,572</u>		<u>3,074,270</u>



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

For the Year Ended June 30, 2017

## **Funding of Schools Program**

Base Support		
Instructional Support	15,816,431	
Additional Instructional Support for Small Schools	-	
Sparsity	122,762	
Curricular Materials	492,468	
Information Technology	508,884	
Library Services	755,118	
Student Services	2,790,480	
Counselling and Guidance	681,247	
Professional Development	377,559	
Physical Education	187,750	
Occupancy	3,008,745	24,741,444
Categorical Support		
Transportation	1,112,417	
Board and Room	-	
Special Needs: Coordinator/Clinician	615,585	
Special Needs: Level 2	1,263,500	
Special Needs: Level 3	1,310,060	
Senior Years Technology Education	648,230	
English as an Additional Language	708,025	
Aboriginal Academic Achievement (including BSSAP)	371,000	
Aboriginal and International Languages	882	
French Language Education	199,002	
Small Schools	15,772	
Enrolment Change Support	303,196	
Northern Allowance	-	
Early Childhood Development Initiative	131,971	
Literacy and Numeracy	716,624	
Education for Sustainable Development	15,400	7,411,664
Equalization		15,369,596
Additional Equalization		-
Adjustment for Days Closed		-
Formula Guarantee		-
Other Program Support		
School Buildings Support: "D" Projects	200,940	
Technology Education Equipment Replacement	97,067	
Skills Strategy Equipment Enhancement	-	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	(12)	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	297,995
		<u>47,820,699</u>

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

For the Year Ended June 30, 2017

### Other Department of Education and Training

Non-Resident	-
Special Needs	-
Institutional Programs	-
Nursing Supports (URIS)	-
Substitute Fees	5,174
General Support Grant	1,630,787
Education Property Tax Credit	7,616,037
Tax Incentive Grant	1,821,897
Smaller Classes Initiative (K - 3)	851,223
Community Schools	78,652
Healthy Schools Initiative	22,843
Learning to Age 18 Coordinator	40,785
Adult Learning Centres	-
Other: French Second Language Revitalization	37,891
Christian Heritage Agreement	9,103
Career Development	75,000
Scientist in the Classroom	1,500
Surveys & Assessments	8,305
Marking	12,277
Reading Apprenticeship	24,235
15/16 Small Schools Adjustment	(7)
	12,235,702

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

Employment Programs	-
Other:	-
	0

Funding of Schools Program (previous page)	47,820,699
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TOTAL PROVINCIAL GOVERNMENT REVENUE	60,056,401
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# **OPERATING FUND - REVENUE DETAIL** **NON-PROVINCIAL GOVERNMENT SOURCES**

For the Year Ended June 30, 2017

<b>Federal Government</b>			
Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:		-	
			0
<b>Municipal Government</b>			
Special Requirement	46,339,499		
Less: Education Property Tax Credit	(7,616,037)		
Less: Tax Incentive Grant	(1,821,897)	36,901,565	
Other:		-	36,901,565
<b>Other School Divisions</b>			
Tuition Fees			
Transfer Fees		70,850	
Residual Fees		377,958	
Transportation of Pupils		-	
Other:	Substitute Costs	1,226	
			450,034
<b>First Nations</b>			
Tuition Fees		249,210	
Transportation of Pupils		-	
Other:		-	
			249,210
<b>Private Organizations and Individuals (Includes GBE's)</b>			
Regular Tuition		-	
International Tuition		45,990	
Continuing Education		-	
Other Tuition:		-	
Food Service		-	
Government Business Enterprises (GBE's)		-	
Other:	Joint Use Recoveries	68,049	
	Field Trip Recoveries	71,229	
	Building Rental Income	42,093	
	Vocational Sales	326,835	
	PMHA (LEAPS) Recoveries	149,510	
	Other Expense Recoveries	175,853	879,559
<b>Other Sources</b>			
Interest		91,506	
Donations		-	
Other:		-	
			91,506
<b>TOTAL NON-PROVINCIAL GOVERNMENT REVENUE</b>			<b>38,571,874</b>

**OPERATING FUND - EXPENSE BY FUNCTION AND BY OBJECT**

For the Year Ended June 30

FUNCTION OBJECT	100	200	300	400	500	600	700	800	900	2017	2016
	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	48,860,412	18,348,833	-	200,033	2,077,270	1,972,380	1,494,248	3,680,305		76,633,481	72,668,440
Employees Benefits and Allowances	2,696,415	1,485,928	-	21,624	302,507	159,628	240,391	571,043		5,477,536	5,193,488
Services	787,810	299,179	-	23,930	707,345	681,026	222,065	2,836,365		5,557,720	5,360,936
Supplies, Materials and Minor Equipment	4,710,799	143,186	-	45,353	80,526	82,245	368,859	1,177,081		6,608,049	6,005,893
Interest and Bank Charges									4,431	4,431	4,228
Bad Debt Expense									-	0	(22,250)
Transfers	102,310	-	-	-	-	-	-	-	(PAYROLL TAX) 1,630,787	1,733,097	1,654,949
<b>TOTALS</b>	<b>57,157,746</b>	<b>20,277,126</b>	<b>0</b>	<b>290,940</b>	<b>3,167,648</b>	<b>2,895,279</b>	<b>2,325,563</b>	<b>8,264,794</b>	<b>1,635,218</b>	<b>96,014,314</b>	<b>90,865,684</b>



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

16-Oct-17

For the Year Ended June 30, 2017

REGULAR INSTRUCTION		10 ADMINISTRATION	SINGLE TRACK SCHOOLS *			80 DUAL TRACK SCHOOLS **	90 SENIOR YEARS TECHNOLOGY EDUCATION	TOTALS
			20 ENGLISH LANGUAGE	50 FRANÇAIS	70 FRENCH IMMERSION			
CODE	OBJECT \ PROGRAM							
3XX	SALARIES							
320	Executive, Managerial and Supervisory	4,036,800						4,036,800
330	Instructional - Teaching	0	31,661,620	0	1,561,649	5,993,201	2,244,030	41,460,500
350	Instructional - Other		1,070,933	0	55,667	195,393	104,945	1,426,938
360	Technical, Specialized and Service	78,884	25,018	0	0	25,710	131,616	261,228
370	Secretarial, Clerical and Other	1,174,536						1,174,536
390	Information Technology	500,410						500,410
	Total Salaries	5,790,630	32,757,571	0	1,617,316	6,214,304	2,480,591	48,860,412
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	416,857	1,735,441	0	78,136	325,515	140,466	2,696,415
5-6XX	SERVICES							
510	Professional, Technical and Specialized	0	75,539	0	0	1,612	0	77,151
520	Communications	180,500	0	0	0	0	0	180,500
540	Travel and Meetings	9,911	12,638	0	96	4,299	0	26,944
560	Tuition		0	0	0	0	18,618	18,618
570	Printing and Binding	0	0	0	0	0	0	0
580	Insurance and Bond Premiums	0	0	0	0	0	318	318
590	Maintenance and Repair Services	2,006	72,661	0	2,851	15,418	19,991	112,927
610	Rentals	1,549	60,721	0	2,621	12,407	583	77,881
630	Advertising	0	0	0	0	0	0	0
640	Dues and Fees	0	6,947	0	309	662	0	7,918
650	Professional and Staff Development	33,013						33,013
680	Information Technology Services	128,478	109,293	0	0	14,769	0	252,540
	Total Services	355,457	337,799	0	5,877	49,167	39,510	787,810
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	57,436	771,433	0	36,774	146,770	551,468	1,563,881
740	Curricular and Media Materials	0	686,854	0	18,676	99,638	18,753	823,921
760	Minor Equipment	24,290	383,520	0	6,240	52,071	281,852	747,973
780	Information Technology Equipment	18,167	1,469,856	0	0	23,788	63,213	1,575,024
	Total Supplies, Materials and Minor Equipment	99,893	3,311,663	0	61,690	322,267	915,286	4,710,799
96X-99	TRANSFERS							
960	School Divisions		102,310	0	0	0	0	102,310
980	Organizations and Individuals	0	0	0	0	0	0	0
	Total Transfers	0	102,310	0	0	0	0	102,310
	TOTALS	6,662,837	38,244,784	0	1,763,019	6,911,253	3,575,853	57,157,746

\* 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, 2017

<b>STUDENT SUPPORT SERVICES</b>		10	30	40	50	60	70	
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	TOTALS
3XX	SALARIES							
320	Executive, Managerial and Supervisory	168,703	0			0	0	168,703
330	Instructional - Teaching	0	0	1,372,677	3,231,320	3,876,668	1,498,208	9,978,873
350	Instructional - Other		4,375	1,218	5,375,299	149,276	369,351	5,899,519
360	Technical, Specialized and Service	0	0	0	0	0	0	0
370	Secretarial, Clerical and Other	31,225	0				0	31,225
380	Clinician		2,270,513				0	2,270,513
390	Information Technology	0	0					0
	Total Salaries	199,928	2,274,888	1,373,895	8,606,619	4,025,944	1,867,559	18,348,833
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	27,877	117,049	64,103	923,925	215,889	137,085	1,485,928
5-6XX	SERVICES							
510	Professional, Technical and Specialized	0	26,179	0	0	90,977	97,251	214,407
520	Communications	1,338	13,438	0	609	2,042	606	18,033
540	Travel and Meetings	0	42,107	1,188	1,440	7,569	10,290	62,594
560	Tuition			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	43	0	43
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	4,102				0	4,102
680	Information Technology Services	0	0	0	0	0	0	0
	Total Services	1,338	85,826	1,188	2,049	100,631	108,147	299,179
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT							
710	Supplies	3,197	28,139	20,398	4,661	50,934	0	107,329
740	Curricular and Media Materials	0	12,177	0	0	3,785	0	15,962
760	Minor Equipment	0	11,713	0	0	0	0	11,713
780	Information Technology Equipment	0	8,182	0	0	0	0	8,182
	Total Supplies, Materials and Minor Equipment	3,197	60,211	20,398	4,661	54,719	0	143,186
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	232,340	2,537,974	1,459,584	9,537,254	4,397,183	2,112,791	20,277,126

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

For the Year Ended June 30, 2017

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



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

For the Year Ended June 30, 2017

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	TOTALS
3XX	SALARIES					
320	Executive, Managerial and Supervisory	0	0	0	0	0
330	Instructional - Teaching	0	0	42,616	0	42,616
350	Instructional - Other	0	0	7,730	73,204	80,934
360	Technical, Specialized and Service	0	0	52,935	0	52,935
370	Secretarial, Clerical and Other	0	0	0	0	0
380	Clinician				23,548	23,548
390	Information Technology	0	0	0	0	0
	Total Salaries	0	0	103,281	96,752	200,033
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	0	0	6,500	15,124	21,624
5-6XX	SERVICES					
510	Professional, Technical and Specialized	0	0	0	23,120	23,120
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	47	0	47
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	403	0	403
680	Information Technology Services	0	0	0	0	0
	Total Services	0	0	450	23,480	23,930
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	0	0	25,635	19,718	45,353
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	25,635	19,718	45,353
96X-99	TRANSFERS					
980	Organizations and Individuals	0	0	0	0	0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	135,866	155,074	290,940



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

For the Year Ended June 30, 2017

<b>DIVISIONAL ADMINISTRATION</b>		10	20	30	50	
		BOARD OF	INSTRUCTIONAL	BUSINESS AND	MANAGEMENT	
CODE	OBJECT \ PROGRAM	TRUSTEES	MANAGEMENT & ADMINISTRATION	ADMINISTRATIVE SERVICES	INFORMATION SERVICES	TOTALS
3XX	SALARIES					
310	Trustees Remuneration	144,108				144,108
320	Executive, Managerial and Supervisory	0	343,808	387,582	125,006	856,396
360	Technical, Specialized and Service	0	0	254,176	0	254,176
370	Secretarial, Clerical and Other	0	171,841	632,862	17,887	822,590
390	Information Technology			0	0	0
	Total Salaries	144,108	515,649	1,274,620	142,893	2,077,270
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,529	71,359	205,727	22,892	302,507
5-6XX	SERVICES					
510	Professional, Technical and Specialized	8,787	56,839	98,612	113,833	278,071
520	Communications	330	7,010	26,904	600	34,844
540	Travel and Meetings	54,025	25,645	19,006	0	98,676
570	Printing and Binding	0	0	0	0	0
580	Insurance and Bond Premiums	0	0	81,573	0	81,573
590	Maintenance and Repair Services	0	6,253	690	0	6,943
610	Rentals	0	0	4,846	0	4,846
630	Advertising	305	2,403	46,569	0	49,277
640	Dues and Fees	104,900	7,052	5,003	0	116,955
650	Professional and Staff Development	0	0	13,294	860	14,154
680	Information Technology Services	0	0	0	22,006	22,006
	Total Services	168,347	105,202	296,497	137,299	707,345
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies	1,533	15,801	3,803	326	21,463
740	Curricular and Media Materials	0	0	0	0	0
760	Minor Equipment	0	1,494	31,823	0	33,317
780	Information Technology Equipment	0	0	4,006	21,740	25,746
	Total Supplies, Materials and Minor Equipment	1,533	17,295	39,632	22,066	80,526
96X-99	TRANSFERS					
960	School Divisions	0		0		0
980	Organizations and Individuals	0	0	0		0
999	Recharge		0	0		0
	Total Transfers	0	0	0		0
	TOTALS	316,517	709,505	1,816,476	325,150	3,167,648

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 600**

16-Oct-17

For the Year Ended June 30, 2017

<b>INSTRUCTIONAL AND OTHER SUPPORT SERVICES</b>		05 CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	10 CURRICULUM CONSULTING & DEVELOPMENT	20 LIBRARY / MEDIA CENTRE	30 PROFESSIONAL AND STAFF DEVELOPMENT	80 OTHER	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	76,324	90,885	0	0		167,209
330	Instructional - Teaching		344,369	804,036	395,069	0	1,543,474
350	Instructional - Other		0	120,496	0	30,354	150,850
360	Technical, Specialized and Service	0	0	0	56,512	28,766	85,278
370	Secretarial, Clerical and Other	0	0	0	25,569	0	25,569
390	Information Technology	0	0	0	0		0
	Total Salaries	76,324	435,254	924,532	477,150	59,120	1,972,380
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	8,959	18,939	60,484	57,598	13,648	159,628
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	0	560	0	0	560
520	Communications	225	2,829	605	1,611	430	5,700
540	Travel and Meetings	0	11,219	0		5,800	17,019
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	79	0	0	7,002	7,081
650	Professional and Staff Development	0	0	375	638,164	265	638,804
680	Information Technology Services	0	0	11,862	0	0	11,862
	Total Services	225	14,127	13,402	639,775	13,497	681,026
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	0	2,244	3,893	0	12,314	18,451
740	Curricular and Media Materials	0	0	41,007	0	0	41,007
760	Minor Equipment	0	0	0	22,787	0	22,787
780	Information Technology Equipment	0	0	0	0	0	0
	Total Supplies, Materials and Minor Equipment	0	2,244	44,900	22,787	12,314	82,245
96X-99	TRANSFERS						
960	School Divisions					0	0
980	Organizations and Individuals					0	0
	Total Transfers					0	0
	TOTALS	85,508	470,564	1,043,318	1,197,310	98,579	2,895,279



## OPERATING FUND - EXPENSE DETAIL: FUNCTION 700

16-Oct-17

For the Year Ended June 30, 2017

TRANSPORTATION OF PUPILS		10	20	70	80	90	
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	TOTALS
3XX	SALARIES						
320	Executive, Managerial and Supervisory	139,137			0		139,137
350	Instructional - Other		0		0	0	0
360	Technical, Specialized and Service	0	1,297,717		0	33,973	1,331,690
370	Secretarial, Clerical and Other	23,421	0		0	0	23,421
390	Information Technology	0					0
	Total Salaries	162,558	1,297,717		0	33,973	1,494,248
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	24,714	215,677		0	0	240,391
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	0	0	0	0	0
520	Communications	3,201	842	0	0	0	4,043
540	Travel and Meetings	1,002	0	0	0	42,917	43,919
550	Transportation of Pupils		3,504	0	0	0	3,504
570	Printing and Binding	0	0				0
580	Insurance and Bond Premiums	0	39,626		0	0	39,626
590	Maintenance and Repair Services	77	98,855		0	0	98,932
610	Rentals	0	1,973		0	0	1,973
630	Advertising	0	0	0	0	0	0
640	Dues and Fees	508	1,834				2,342
650	Professional and Staff Development	1,625	16,374		0	0	17,999
680	Information Technology Services	9,727	0		0	0	9,727
	Total Services	16,140	163,008	0	0	42,917	222,065
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	201	362,570		0	0	362,771
740	Curricular and Media Materials	0	6,088		0	0	6,088
760	Minor Equipment	0	0		0	0	0
780	Information Technology Equipment	0	0		0	0	0
	Total Supplies, Materials and Minor Equipment	201	368,658		0	0	368,859
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	203,613	2,045,060	0	0	76,890	2,325,563

**OPERATING FUND - EXPENSE DETAIL: FUNCTION 800**

16-Oct-17

For the Year Ended June 30, 2017

<b>OPERATIONS AND MAINTENANCE</b>		10	20	50	70	80	
		ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUND	TOTALS
CODE	OBJECT \ PROGRAM						
3XX	SALARIES						
320	Executive, Managerial and Supervisory	263,402					263,402
360	Technical, Specialized and Service	0	3,247,352	0	111,168	34,963	3,393,483
370	Secretarial, Clerical and Other	23,420	0	0	0	0	23,420
390	Information Technology	0	0	0			0
	Total Salaries	286,822	3,247,352	0	111,168	34,963	3,680,305
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	48,841	498,734	0	18,809	4,659	571,043
5-6XX	SERVICES						
510	Professional, Technical and Specialized	0	53,688	0	0	0	53,688
520	Communications	4,273	1,879	0	0	0	6,152
530	Utility Services		1,148,387		61,401	0	1,209,788
540	Travel and Meetings	0	2,261	0	0	0	2,261
570	Printing and Binding	0					0
580	Insurance and Bond Premiums	0	219,912	0	0	0	219,912
590	Maintenance and Repair Services	398	406,096	611,075	2,413	38,926	1,058,908
610	Rentals	1,287	88,591	0	0	0	89,878
620	Property Taxes		88,203	0	43,559	26,501	158,263
630	Advertising	0	0	1,587	0	0	1,587
640	Dues and Fees	1,016	1,356		0		2,372
650	Professional and Staff Development	3,312	16,020		0		19,332
680	Information Technology Services	14,224	0	0	0		14,224
	Total Services	24,510	2,026,393	612,662	107,373	65,427	2,836,365
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	3,853	846,357	81,280	2,324	30,901	964,715
740	Curricular and Media Materials	0	0	0	0	0	0
760	Minor Equipment	1,350	27,174	178,917	0	4,925	212,366
780	Information Technology Equipment	0	0	0	0		0
	Total Supplies, Materials and Minor Equipment	5,203	873,531	260,197	2,324	35,826	1,177,081
96X-99	TRANSFERS						
999	Recharge		0				0
	TOTALS	365,376	6,646,010	872,859	239,674	140,875	8,264,794





**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2017	2016
<b>Financial Assets</b>		
Cash and Bank	-	-
Due from		
- Provincial Government	698,654	716,617
- Federal Government	46,391	31,226
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	5,902,610	6,520,302
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>6,647,655</u>	<u>7,268,145</u>
<b>Liabilities</b>		
Overdraft	-	-
Accounts Payable	664,069	693,381
Accrued Liabilities	-	-
Accrued Interest Payable	698,654	678,523
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	2,305,593	2,316,426
Deferred Revenue	-	-
Borrowings from the Provincial Government	33,945,757	31,661,399
Other Borrowings	-	-
	<u>37,614,073</u>	<u>35,349,729</u>
<b>Net Debt</b>	<u>(30,966,418)</u>	<u>(28,081,584)</u>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	<u>47,878,139</u>	<u>43,515,798</u>
<b>Accumulated Surplus / Equity *</b>	<u>16,911,721</u>	<u>15,434,214</u>
* Comprised of:		
Reserve Accounts	5,680,562	6,520,302
Equity in Tangible Capital Assets	<u>11,231,159</u>	<u>8,913,912</u>
	<u>16,911,721</u>	<u>15,434,214</u>

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

For the Year Ended June 30

	2017	2016
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,682,843	1,608,791
- Interest	1,328,627	1,284,898
Federal Government	-	-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	8,658	11,036
Gain on receipt of Modular classroom	-	-
Non-PSFB Funded Capital Items	13,926	
	-	
	13,926	141,385
	3,034,054	3,046,110
<b>Expenses</b>		
Amortization	2,794,537	2,337,152
Interest on Borrowings from the Provincial Government	1,328,625	1,286,367
Other Interest	-	-
Other Capital Items	18,036	32,174
	4,141,198	3,655,693
Current Year Surplus / (Deficit)	(1,107,144)	(609,583)
Net Transfers from (to) Operating Fund	2,584,651	3,332,723
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	1,477,507	2,723,140
Opening Accumulated Surplus / Equity	15,434,214	12,711,074
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	15,434,214	12,711,074
<b>Closing Accumulated Surplus / Equity</b>	16,911,721	15,434,214

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

at June 30, 2017

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2017 TOTALS	2016 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	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
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	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
Add:											
Additions during the year	5,809,659	197,412	426,079	84,471	907,797	427,226	-	-	(695,766)	7,156,878	6,551,637
Less:											
Disposals and write downs	-	-	-	21,716	-	-	-	-	-	21,716	358,085
Closing Cost	81,218,551	3,346,265	4,627,282	421,409	4,178,783	1,759,495	1,079,084	298,062	3,920,878	100,849,809	93,714,647
<b>Accumulated Amortization</b>											
Opening, as previously reported	42,395,275	1,501,966	2,850,310	228,748	2,509,558	600,502		112,490		50,198,849	48,219,782
Adjustments	-	-	-	-	-	-		-		-	-
Opening adjusted	42,395,275	1,501,966	2,850,310	228,748	2,509,558	600,502		112,490		50,198,849	48,219,782
Add:											
Current period Amortization	1,912,880	77,469	274,175	40,649	298,579	160,979		29,806		2,794,537	2,337,152
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	-	21,716	-	-		-		21,716	358,085
Closing Accumulated Amortization	44,308,155	1,579,435	3,124,485	247,681	2,808,137	761,481		142,296		52,971,670	50,198,849
<b>Net Tangible Capital Asset</b>	36,910,396	1,766,830	1,502,797	173,728	1,370,646	998,014	1,079,084	155,766	3,920,878	47,878,139	43,515,798
<b>Proceeds from Disposal of Capital Assets</b>	-	-	-	8,658	-	-				8,658	11,036

\* Includes network infrastructure.



**SCHEDULE OF CAPITAL RESERVE ACCOUNTS**  
**For the Year Ended June 30, 2017**

<b>Fund Name &gt;</b>	<b>Buses</b>	<b>School Buildings</b>	<b>Admin Buildings</b>	<b>ERP System</b>	<b>Bus Garage Addition</b>	<b>Sub-Totals</b>
Opening Balance, July 1, 2016	1,104,802	411,557	175,526	800,000	450,000	<b>2,941,885</b>
Additions: (Provide a description of each transaction)						
Transfer to School Bus Reserve	1,526,400					1,526,400
						-
						-
						-
						-
						-
						-
Total Additions	1,526,400	-	-	-	-	1,526,400
Withdrawals: (Provide a description of each transaction)						
Completion of Bus Garage Addition					450,000	450,000
Deposit for ERP System				146,084		146,084
Purchase Three (3) School Buses	426,079					426,079
						-
						-
						-
						-
						-
Total Withdrawals	426,079	-	-	146,084	450,000	1,022,163
Closing Balance, June 30, 2017	2,205,123	411,557	175,526	653,916	-	<b>3,446,122</b>

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

\_\_\_\_\_  
Date

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

**SCHEDULE OF CAPITAL RESERVE ACCOUNTS**  
For the Year Ended June 30, 2017

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, 2016	200,517	220,000	100,000	2,000,000	150,000	5,612,402
Additions: (Provide a description of each transaction)						
						1,526,400
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	1,526,400
Withdrawals: (Provide a description of each transaction)						
Completion of Admin Office Roof Replacement		192,642				642,642
Completion of Planned Ameresco Upgrades					150,000	296,084
Completion of Disaster Recovery System	200,517					626,596
						-
						-
						-
						-
						-
Total Withdrawals	200,517	192,642	-	-	150,000	1,565,322
Closing Balance, June 30, 2017	-	27,358	100,000	2,000,000	-	5,573,480

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, 2017

<b>Fund Name &gt;</b>	<b>School Bus Video Surveillance</b>	<b>Electrician Vehicle</b>	<b>Johnson (DDC) Controls</b>	<b>Security Camera/Card Access</b>	<b>Green Acres Gymnasium</b>	<b>Totals (includes totals from previous pages)</b>
Opening Balance, July 1, 2016	188,700	48,200	120,000	500,000	51,000	6,520,302
Additions: (Provide a description of each transaction)						
						1,526,400
						-
						-
						-
						-
						-
						-
						-
Total Additions	-	-	-	-	-	1,526,400
Withdrawals: (Provide a description of each transaction)						
Purchase of Electrician Van		46,903				689,545
Completion of Vincent Massey Steam Heating System Replacement			110,377			406,461
Completion of Division Wide Security Camera/Card Access Project				500,000		1,126,596
Purchase School Bus Video Surveillance Hardware	143,538					143,538
						-
						-
						-
						-
						-
Total Withdrawals	143,538	46,903	110,377	500,000	-	2,366,140
Closing Balance, June 30, 2017	45,162	1,297	9,623	-	51,000	5,680,562

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

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

as at June 30

	2017	2016
<b>Financial Assets</b>		
Cash and Bank	2,464,097	2,175,079
GST Receivable	17	104
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>2,464,114</u>	<u>2,175,183</u>
<b>Liabilities</b>		
School Generated Funds Liability	282,557	190,785
Accounts Payable	1,200	1,152
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>283,757</u>	<u>191,937</u>
<b>Accumulated Surplus *</b>	<u>2,180,357</u>	<u>1,983,246</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	930,096	909,893
Other Funds Accumulated Surplus	<u>1,250,261</u>	<u>1,073,353</u>
<b>Accumulated Surplus *</b>	<u>2,180,357</u>	<u>1,983,246</u>



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

For the Year Ended June 30

	2017	2016
<b>Revenue</b>		
School Generated Funds	2,279,841	2,593,879
Other Funds <u>Contributions</u>	298,803	230,797
<u>Interest</u>	11,046	10,068
	2,589,690	2,834,744
<b>Expenses</b>		
School Generated Funds	2,259,638	2,375,257
Other Funds <u>Withdrawals</u>	132,941	230,122
	-	-
	2,392,579	2,605,379
Current Year Surplus (Deficit)	197,111	229,365
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	197,111	229,365
Opening Accumulated Surplus	1,983,246	1,753,881
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	1,983,246	1,753,881
<b>Closing Accumulated Surplus</b>	2,180,357	1,983,246

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

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2016
REGULAR INSTRUCTION		
English Language - Single Track		6,175.1
Francais - Single Track		-
French Immersion - Single Track		346.0
Dual Track		
- English Language	1,012.0	
- Francais	-	
- French Immersion	401.5	
- Other Bilingual	-	1,413.5
Senior Years Technology Education		438.9
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>8,373.5</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,474
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	861,095
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	798,569
LOADED KILOMETERS (For the period ended June 30)	523,938

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

For the 2016/17 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	485.66	115.28		0.50		15.00			616.44
350	Instructional - Other	58.23	225.10		3.00		4.95			291.28
360	Technical, Specialized And Service	8.40				4.15	2.19	38.96	78.71	132.41
370	Secretarial, Clerical And Other	30.50	1.00			16.89	0.50	0.50	0.50	49.89
380	Clinician		27.25		0.25					27.50
390	Information Technology	8.00								8.00
TOTALS (excluding Trustees)		624.79	369.88	0.00	3.75	27.04	24.14	41.46	82.21	1,173.27

510 Contracted Clinicians (include private clinicians where possible)		0.00
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310 TRUSTEES		9.00
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### CALCULATION OF ADMINISTRATION COSTS AS A PERCENTAGE OF TOTAL EXPENSES

#### Administration Costs

Divisional Administration, Function 500	3,167,648
Less: Liability Insurance	81,573
Administration portion of self-funded expenses (see below)	0 *
Trustee election costs	-
	<u>3,086,075 (A)</u>

#### Expense Base

Total Operating Expenses	96,014,314
Plus: Transfers to Capital	2,743,309
Less: Adult Learning Centres, Function 300	0
	<u>98,757,623 (B)</u>

**Percentage (A) / (B)** 3.12%

**Maximum Allowable Percentage** 3.50%

#### Calculation of Maximum Allowable Percentage:

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

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

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

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

5.0% limit for Northern divisions

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

##### International Student Programs

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

##### Self-Administered Pension Plans

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

(1) Incremental costs of the program.

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

# Appendix 'C'

September 26, 2017

The Royal Canadian Legion Branch #003 will once again be holding the annual **Remembrance Day Service on November 11** at Westman Communications Group Place, Keystone Centre, We ask that all wreath layers arrive around 10:00 a.m. There is no reserved seating except for the one person who will be placing the wreath on behalf of your organization. Please, upon arrival have them make themselves known to a member of the Legion who will usher them to their place.

Please reply by November 6. You may email the Poppy Campaign Office at [canadianlegion3@yahoo.com](mailto:canadianlegion3@yahoo.com) or phone (204) 728-5026 Tuesday through Friday to confirm your attendance. We no longer name individuals who place the wreath – only the organization on whose behalf the wreath is being placed as there are too many changes at the last moment and no way to adjust the program once it has been printed. We have found this procedure enhances and streamlines the ceremony.

As in previous years, please submit your \$25.00 donation to the Branch #003 & #247 Royal Canadian Legion Poppy Fund at your earliest convenience. We will have sufficient wreaths available on site that morning for all who have confirmed their attendance.

The usual lunch will be held in our banquet hall and clubroom following the service and you are cordially invited to attend. Many thanks for your early reply.

Yours Sincerely,

2017 Poppy Committee



# BRANDON SCHOOL DIVISION

## Report of Senior Administration to the Board of Trustees

October 23, 2017

### A. Administrative Information

#### I. CELEBRATIONS

##### 1. JOINT MEETING – BRANDON SCHOOL DIVISION AND CITY OF BRANDON

As part of the engagement plan of the Brandon School Division Board of Trustees, they met with Mayor Rick Chrest, members of City Council, and City administration on October 12, 2017. The meeting included a tour of the new Neelin High School Off Campus facility.

#### II. STATISTICAL INFORMATION

##### 1. CLASS SIZE INFORMATION AS OF SEPTEMBER 30, 2017

As of September 30, 2017, the average class size for K-8 classes is 21.19 students per class. The classrooms have increased by two (2) with 77 more students in the Division.

Senior high school classes are at 21.35 students per class for a Division average. Senior High enrollment grew by 20 students.

K-8 Class Size Breakdown 2017/2018										
K-8 Schools	Enrollment	# of Classrooms	1-15	16- 20	21- 25	26	27	28	29	30+
Totals:	5976	282	15	95	149	10	7	4	1	1
%			5%	34%	53%	4%	2%	1%	0%	0%

*“Accepting the Challenge”*

High School Sections First Semester 2017/2018														
Class Size	1-5	6-10	11-15	16-20	21-25	26-30	31-35	36-40	41-45	46+	Average Class Size 17/18	Average Class Size 16/17	Variance	Sept. 30 Enrollment
Semester 1	2	31	87	133	157	115	6	4	2	12	21.35	19.96	1.27	2592
% of Total Sections	0.4	5.6	15.8	24.2	28.6	20.9	1.1	0.7	0.4	2.2				

### III. COMMUNITY CONNECTIONS

The following community connections were made by Dr. Casavant, Superintendent/CEO from October 4, 2017 to October 13, 2017.

- October 4, 2017 – Brandon School Division Research Advisory Committee meeting
- October 5, 2017 – School visit and meeting with School Leaders, George Fitton School
- October 5, 2017 – School visit and meeting with School Leader, Betty Gibson School
- October 10, 2017 – LEAN training for 18 identified leaders of the Brandon School Division
- October 10, 2017 – Meeting with Deputy Chief Balcaen, Brandon Police Service
- October 10, 2017 – Brandon University/Brandon School Division Research Committee Meeting re: Sexually Exploited Children and Youth
- October 11, 2017 – LEAN event on English as an Additional Language Registration Process Review
- October 12, 2017 – Manitoba Education information session – Supporting Transgender and Gender Diverse Students in Manitoba Schools
- October 12, 2017 – Joint Meeting with City of Brandon

### IV. SUSPENSIONS

<u>SCHOOL</u>	<u>NO./STUDENTS</u>	<u>NO./DAYS</u>	<u>REASON</u>
High Schools	15 total	2 – 3 day 4 – 3 day 3 – 3 day 1 – 5 day 2 – 5 day 1 – 5 day 1 – 15 day 1 – 20 day	Drug and Alcohol Policy Assaultive Behaviour Unacceptable Behaviour Drug and Alcohol Policy Assaultive Behaviour Unacceptable Behaviour Weapons Assaultive Behaviour

## **V. INFORMATION ITEMS**

### **1. MANITOBA EDUCATION AND TRAINING INFORMATION - SUPPORTING TRANSGENDER AND GENDER DIVERSE STUDENTS IN MANITOBA SCHOOLS**

Dr. Casavant and school teams from each high school attended an information session on October 12, 2017.

## **VI. PRESENTATIONS**

### **1. WALL WALK**

For Information ..... M. Wilson and Dr. Casavant

Dr. Casavant and Ms. Marnie Wilson, Research, Assessment, and Evaluation Specialist, will present on the definitions and purposes of data walls and data walks, the distinction between process and outcome data, and what a Board of Trustees data walk could look like.

### **2. READING RECOVERY SPECIALIST**

For Information .....V. Mitri

Ms. Vanda Mitri, Reading Recovery Specialist will provide an update on her portfolio. Please see Appendix A.

### **3. FACILITY UTILIZATION: ENROLMENT PROJECTIONS, CATCHMENTS, SCHOOL OF CHOICE, AND GRADE 9 PLACEMENTS**

For Information .....G. Malazdrewicz

Mr. Greg Malazdrewicz, Assistant Superintendent, will begin to share information that will be coming forward as a report at a future meeting.

### **4. BUS/VEHICLE ACCIDENT**

For Information .....D. Labossiere

Correspondence has been received from the Supervisor of Transportation advising of an accident on Tuesday, October 10, 2017. At approximately 4:00 p.m., while on regular route assignment Bus 40-06 was involved in a collision. The bus backed into another vehicle at the intersection of 26<sup>th</sup> and Richmond when the bus driver stopped too far past the stop line for a red light and tried to provide room for through traffic. There were 24 students on the bus at the time. There were no injuries to any of the occupants of the vehicle or to anyone outside the vehicle. All parents of the students were notified by phone that afternoon. There was minimal

damage to the other vehicle and no damage to the bus. The accident has been reported to Manitoba Public Insurance. This has been provided as information.

## **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/CEO and Secretary-Treasurer since the last meeting.

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

For Action .....D. Labossiere

Included in 3.03 a) Communications for Action are the letter and Supplementary Report received from the Auditors for the financial operations of the Division for the year ended June 30, 2017. A copy of the financial statements is included in your electronic agenda package. A representative of BDO Canada LLP will be present at the meeting to speak to their report.

#### ***RECOMMENDATION:***

*That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2017 be and are hereby accepted, and that the chairperson be authorized to affix his signature and the seal of the Division thereto.*

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

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

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

# **\*Reading and Writing Recovery in Brandon School Division**

Vanda Mitri  
Reading Recovery® Teacher Leader/Specialist:  
Southwestern Manitoba  
October 23, 2017

## **Specialist Role**

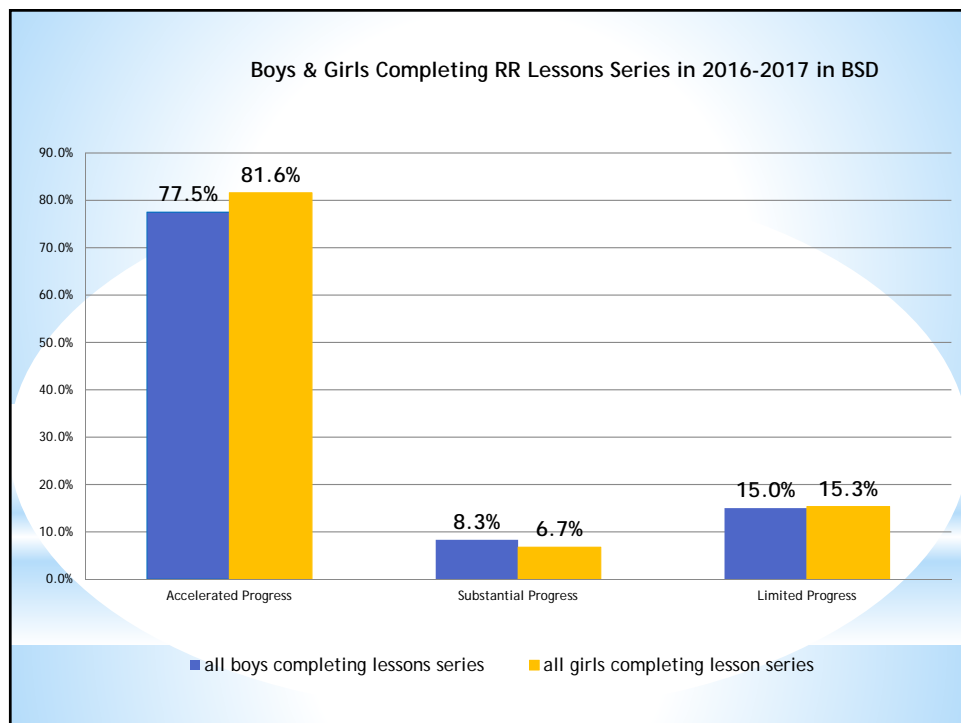
- \* Train new teachers in the procedures of the RR intervention and literacy processing theory (22 sessions in an apprenticeship style)
- \* Visit each teacher 5 times to collaborate on student acceleration
- \* Provide ongoing Professional Development to trained RR teachers ( 8 sessions per year, 1 or more visits)
- \* Research effective implementation practices

## **Generalist Role**

- \* Provide support to early years classroom teachers and teams in literacy
- \* Provide professional development to classroom teachers, resource, EA's, CIC's, etc.
- \* Support implementation of the Continuous Improvement Plan through monitoring/facilitating understanding of the RTI framework

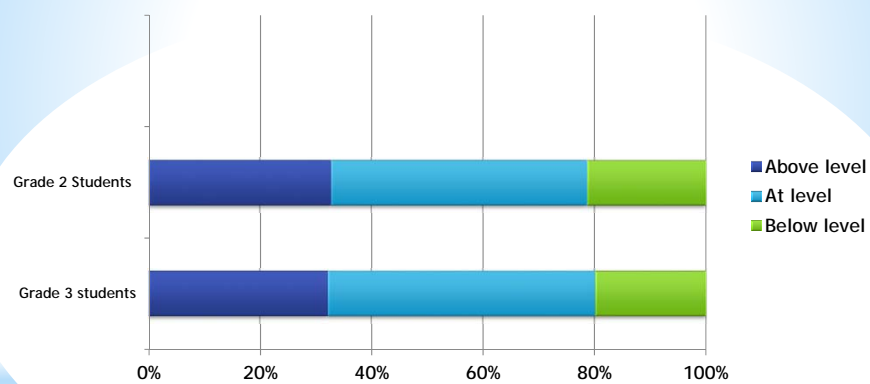
# **\*What do I do?**





# \* Indigenous and EAL Reading Recovery student success

Monitoring Results of Grade 2 and Grade 3 Students after  
the Reading and Writing Intervention:  
Text level, Writing words, BURT word reading



\* Long Term Gains

## \* Hearing and Recording Sounds in Words

Beginning of lessons

The bus is coming  
It will get let me  
STOP N  
here to on

After a series of lessons

I have a Big dog at home  
today I am going to take him to school

Measurable Results in Weeks

## \* Writing Vocabulary

Beginning of lessons

Taylor Mark  
Ma Ma  
Tori  
dog To  
r  
KES I  
Go  
cat dog

After a series of lessons

Taylor an me fed  
to of dbe  
Jordan are off  
the day with yes  
they today her no  
in go look have  
it Stop boof has  
is Like had  
Tori going see we  
MI car seeing  
of you cat big  
mom he dog this  
Dad she love they  
and a my good

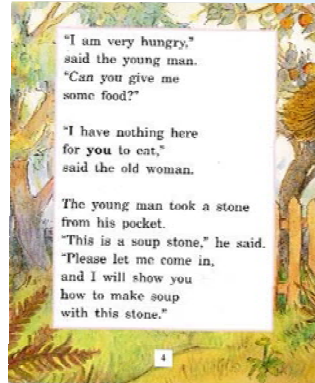
## \* Reading Level



2

**Buffy chased a ball.**

Level 2 - Beginning of lessons  
*Buffy* by Lucy Lawrence



4

Level 16 - After a series of lessons  
*Stone Soup* retold by Annette Smith

\*THE BEST INVESTMENT IS KNOWLEDGEABLE  
TEACHERS



**Strengthening Tier One -  
Classroom Instruction**

**\* Strengthening Tier Two  
- Supporting Classroom  
Instruction**



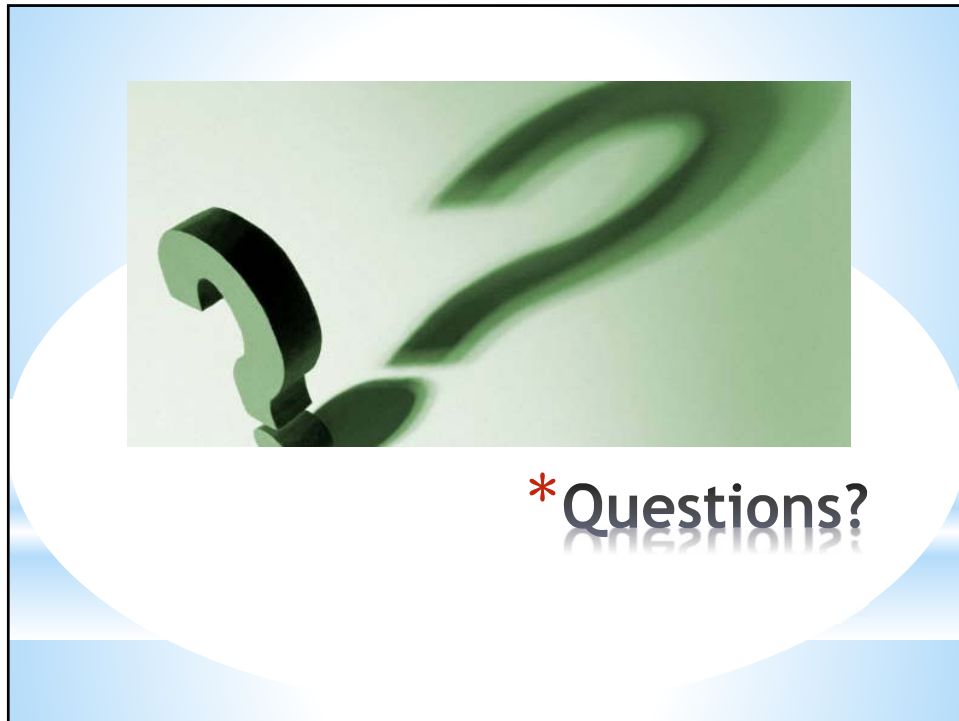
**Powerful Professional  
Development**



- Yearlong on-the-job training according to the CIRR Standards and Guidelines

**\* Supporting Tier Three-  
Training and Professional  
Development for early  
literacy Interventionists**







# BRANDON SCHOOL DIVISION

## Education and Community Relations Committee Minutes

Monday, October 16, 2017 – 1:00 p.m.  
Boardroom, Administration Office

Present: G. Buri (Chair), P. Bartlette, P. Bowslaugh (arrived at 1:05 p.m.)  
M. Casavant

Guest: S. Bambridge (arrived at 1:31 p.m.)

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### 1. CALL TO ORDER

The Education and Community Relations Committee Meeting was called to order at 1:00 p.m. by Committee Chair Trustee Buri.

### 2. APPROVAL OF AGENDA

The agenda was approved as circulated.

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

The Minutes of September 18, 2017 were received as information.

### 4. COMMITTEE GOVERNANCE GOAL ITEMS

#### A) School Fees and Fundraising

Dr. Casavant, Superintendent/CEO, reviewed the Draft School Fees and Fundraising Administrative Procedure. He noted that for the School Fees section, two (2) options were provided for review by the Committee and will be presented at the November Divisional Leadership Team meeting to request Principal feedback.

Dr. Casavant indicated that he will be seeking feedback on the Draft School Fees and Fundraising Administrative Procedure from Principals, Senior Administration and the Committee before having it officially adopted by the Board.

Trustees asked questions for clarification regarding who would pay for field trips. Dr. Casavant responded that if the trip is part of the course curriculum, where grading would occur, the School Division should pay. If it is an external activity, the onus is on parents/guardians to pay. Dr. Casavant added that the number of trips covered by the school budget would need to be left to the Principals.

Budget considerations were discussed.

The Fundraising section of the Draft Administrative Procedure was reviewed by Dr. Casavant. He indicated that this information will be shared with Principals in November. The feedback received on the Draft School Fees and Fundraising Administrative Procedure and Middle Years Program Review will be provided to the Committee.

Trustee Buri asked questions for clarification on whether Senior Administration has looked at what other Divisions are doing. Dr. Casavant noted research was done regarding other School Divisions.

B) Middle Years Program Review

Dr. Casavant reviewed the Draft Middle Years Program Review presentation to be presented at the upcoming staff and public consultations. Table/chair setup and room layout was reviewed. Table discussion and note taking was discussed.

The Committee agreed that Trustee Buri, Committee Chair, would welcome the public, make introductions and explain the purpose of the consultation. It was decided that Senior Administration would present the PowerPoint to the public.

Next Steps were discussed and it was decided that the Committee will review the feedback from the consultations and look at a recommendation to the Board within the next two months.

Notification to parents/guardians/students/staff regarding the consultations was discussed. The following communication methods will be used:

- Divisional News Story on each school website
- Calendar entries on each school website
- Media Release – Wednesday, October 18, 2017
- Synovoice – email to parents/guardians – Wednesday, October 25, 2017
- Advertisement in Brandon Sun – Saturday, October 28, 2018
- Twitter and Social Media
- School Principals

C) Trustee Budget Requests

1) \$40,000 for Increased Anti-Bullying Initiatives

Trustees reviewed and discussed the Trustee Budget Request from Trustee Glen Kruck, which requested that \$40,000 be budgeted for increased Anti-Bullying Initiatives in response to the results of the last Tell Them From Me survey, which indicated that 34 – 36% of students do not feel safe in Division schools.

Trustees discussed this request and noted a lack of detail and focus regarding what to do with the funds requested. The Committee did not support this Trustee Budget Request.

**5. OTHER COMMITTEE GOVERNANCE MATTERS**

A) Parent/Guardian/Division Advisory Committee

Dr. Casavant spoke to this item and asked where the Committee would like to go with this sub-committee. The Committee discussed the upcoming Finance and Facilities Committee Stakeholder Meeting with the Parent/Guardian/Division Advisory Committee, scheduled for October 17, 2017.

The Committee decided to hold these meetings with the Parent/Guardian/Division Advisory Committee as part of their Board Engagement Meeting two (2) times per year. These meetings will take place in October and March.

B) Election Year – 2018

Dr. Casavant asked questions for clarification regarding new Trustee induction into the Division.

Trustee Bartlette responded that there are Trustee training sessions provided through the Manitoba School Boards Association (MSBA). Bambridge suggested an informational evening for potential candidates regarding what is involved in being a School Board Trustee, including what is a Trustee, what do they do, and the time commitment involved.

Dr. Casavant will contact Janis Arnold of MSBA regarding the Division needing her services prior to and after next year's election.

C) Lunch with High School Students in January

The Committee discussed speaking with high school students and requesting their feedback on curriculum. It was decided that a date mid-February will be chosen and that the student groups from all three high schools will meet at the same time. The Committee will request that 6-8 students from grades 11 and 12 attend from each high school.

D) Update on Curriculum for 2017-2018 in January

Dr. Casavant requested to bring a specialist in to present to the Committee in January regarding the English Language Arts and French Immersion curriculums. The Committee agreed to this request.

E) Research Proposal – Students Teaching Students: Introductory Coding using Scratch (Dr. Michael Nantais, Brandon University)

Dr. Casavant reviewed the Brandon School Division Research Advisory Committee memorandum to the Education and Community Relations Committee. Dr. Nantais' research study is focused on examination of attitudes and engagement of high school and middle school students in relation to computer science courses (coding). This research will investigate the effects of having high school students teach middle school students how to code using Scratch computer language.

Trustees asked questions for clarification. The Education and Community Relations Committee supported the recommendation to approve the research.

**Recommendation:**

That the Board approve the research request from Dr. Michael Nantais, Brandon University, for the study entitled "Students Teaching Students: Introductory Coding Using Scratch".

**6. OPERATIONS INFORMATION**

**7. NEXT REGULAR MEETING: Monday, November 20, 2017, 1:00 p.m., Boardroom**

The meeting adjourned at 3:09 p.m.

Respectfully submitted,

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G. Buri, Chair

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P. Bartlette

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P. Bowslaugh

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K. Sumner (Alternate)



## BRANDON SCHOOL DIVISION

# Finance and Facilities Committee Minutes

Tuesday, October 17, 2017 – 1:00 p.m.  
Boardroom, Administration Office

Present: M. Sefton (Chair), G. Kruck, K. Sumner  
D. Labossiere, E. Jamora, M. Clark  
Guests: T. Birkhan, L. Ross, G. Malazdrewicz

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

The Finance and Facilities Committee Meeting was called to order at 1:00 p.m. by Committee Chair Trustee Sefton.

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

Mr. Denis Labossiere, Secretary-Treasurer, added Fiber Optic Agreement under Operations.

The agenda was approved as amended.

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

The Minutes of the September 19, 2017 meeting were received as information.

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

#### **A. Presentation of the 2016-2017 Financial Audit – BDO Canada LLP – Mr. Todd Birkhan, Auditor**

Trustee Sefton welcomed Mr. Todd Birkhan, the Division Auditor from BDO Canada LLP, to the meeting. Mr. Birkhan began his presentation by saying that there were no issues or misstatements with the audit, which indicates that the information provided to Trustees to make decisions throughout the year are correct. He also discussed that the Division is in a good financial position and is making wise decisions regarding long term planning.

Mr. Birkhan then reviewed the Final Audit Report 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; reviewed the audit approach, the status of the audit, materiality used, audit findings, oversight process regarding fraud detection, internal control matters and other required communications. He discussed “Likely aggregate misstatements” resulting from using Provincial formulas instead of using an Actuary in calculating the non-vested sick leave liability. Trustees asked questions for clarification.

The Secretary-Treasurer and Mr. Birkhan reviewed the recommendations provided by the auditor on the accounting system user listing and conversion testing and discussed with the Committee how these recommendations will be addressed with the conversion to the new accounting system currently underway.

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 1:42 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. Mr. Labossiere indicated that the results reflect a decrease in revenues of (0.07%) and a decrease in expenditures of 2.13%. He noted that the operating costs per pupil for 2016-2017 was \$11,419 (2015-2016 - \$10,971) and that the budgeted amount for 2016-2017 was \$11,692 per pupil. 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, 2017 be and are hereby accepted, and that the chairperson be authorized to affix his signature and the seal of the Division thereto.

**B. Gender Neutral Washrooms**

Mr. Greg Malazdrewicz, Assistant Superintendent, distributed and reviewed information on the cost to add unisex handicapped washrooms on each floor of all Division buildings.

Mr. Malazdrewicz discussed the need of converting regular washrooms into unisex washrooms to meet the needs and rights of transgender students. To get proper costing of these renovations, it is suggested that funds be set aside for architectural drawings to determine scope and cost of such projects. At which time, the Division could share the information with PSFB to request funding. It is suggested that drawings be created at one high school to identify potential costs.

Mr. Malazdrewicz recommended that this project begin this year if funds are available.

Trustee Ross asked if washroom facilities have been identified for those students who need them. Mr. Malazdrewicz responded that schools have made accommodations for these students.

**C. 2018-2019 Budget Preparations – In-Camera Discussion**

Mr. Denis Labossiere, Secretary-Treasurer, provided information to the Committee In-Camera. Discussion took place.

**5. OTHER COMMITTEE GOVERNANCE MATTERS**

**A. Sub-Committee Reports**

- Workplace Safety and Health Committee (WPS&H)
  - The Committee reviewed and discussed the October 10, 2017 WPS&H Committee meeting minutes.

**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 monthly reports for the month of September were accepted as circulated.

**6. OPERATIONS INFORMATION**

- The Director of Facilities and Transportation provided updates on the following projects:
  - George Fitton Roof
  - Earl Oxford Grooming Room
  - Green Acres Heating System and Ventilator Replacement
  - École Harrison Steam Heating System Replacement
- The Secretary-Treasurer provided an update on the Easement Agreement for the Fiber Optic Conduit at Kirkcaldy Heights School.

**7. NEXT REGULAR MEETING: Thursday, November 30, 2017, 1:00 p.m., Boardroom.**

The meeting adjourned at 2:49 p.m.

Respectfully submitted,

\_\_\_\_\_  
M. Sefton (Chair)

\_\_\_\_\_  
G. Kruck

\_\_\_\_\_  
K. Sumner

\_\_\_\_\_  
P. Bartlette (Alternate)

**Committee Minute Form**

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

<b>BRANDON SCHOOL DIVISION</b> 1031 – 6 <sup>th</sup> Street Brandon, MB R7A 4K5 <b>Phone:</b> (204) 729-3100 <b>Fax:</b> (204) 727-2217 <b>Central Committee</b>  <b>Meeting date:</b> October 10, 2017  <b>Date of next meeting:</b> January 16, 2018  <b>Number of employees at Workplaces:</b> 700+  <b>Recording Secretary:</b> <u>Melanie Smoke-Budach</u>	<b>Employer Members</b> Glen Kruck Craig Laluk Greg Malazdrewicz Mel Clark	<b>Occupation</b> Trustee School Administrator Assistant Superintendent Director Facilities / Transportation	<b>Present</b> x  x x	<b>Absent</b>  x   
	<b>Worker Members</b> Peter Buehler Erik Been Jamie Rose Heather Kryshewsky Danae Heaman	BTA President Teacher Utility/CUPE President School Admin Assistant Educational Assistant	x x x  x	    x
	<b>Guests</b> Doug Armstrong, WPS&H Officer	Ex-officio	x	

Date of Origin	Concern or Problem	Recommendation or Action To Be Taken	Action By (who & when)
	<b>Agenda Approval:</b> M. Clark, called the meeting to order at 1:00 p.m.	➤ The agenda for October 10, 2017 was accepted and filed without additions/deletions.	
	<b>A. Minutes: May 9, 2017</b>	➤ M. Clark referred to the minutes and asked for any errors or omissions. The meeting minutes of May 9, 2017 were adopted as circulated. ➤ Moved by J. Rose – P. Buehler, Accepted and Filed.	
2017/05/09	<b>B. Outstanding Issues:</b> 1. Right to Know – Members working with violent students – Update, G. Malazdrewicz	➤ G. Malazdrewicz advised the Committee, staff have a right to know what they need to do their jobs effectively. J. Rose then asked what practices are in place such that an educational assistant (EA) is made aware of students with behavioral issues and the potential for danger is present. J. Rose also cited, MB Workplace Safety and Health Act and Regulation, "required information" 7.5(1). D. Armstrong shared Part 11 (1-8 inclusive) WPS&H Regulation: Violence in the Workplace, addresses this area. ➤ A discussion regarding the availability of student information to EA's occurred. Included in the discussion were the precedents of PHIPA, FIPPA over the WPS&H Act, visa versa. Who should communicate the information? What the communication should include? Should details be verbal or written or both? How should the information be shared? ➤ The Committee agreed all schools should be following the same practice when sharing information. ➤ G. Malazdrewicz to follow up with resource teachers regarding sub protocols; what information is available to substitute EA's. He also advised it would be necessary to seek legal advice on the communication process. ➤ J. Rose asked that all findings be communicated back to the Committee when available. He shared waiting till the next meeting date of January 16, 2018 would be too long.	Report findings from meeting with Resource Teachers regarding Sub-Protocols. – update – G. Malazdrewicz.

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

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

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

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

( x ) Print name of Employer Co-Chair Mel Clark

( x ) Print Name of Worker Co-Chair Jamie Rose

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

**Committee Minute Form**

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

Date of Origin	Concern or Problem	Recommendation or Action To Be Taken	Action By (who & when)
2017/05/09	2. Procedures for HSL and BSSAP working alone.	<ul style="list-style-type: none"> <li>➤ The Committee reviewed the handout distributed by J. Rose (attached). The handout outlined practices used by other school divisions when driving/walking with students or visiting homes. The items such as a sign in the window and a sign in/out sheet were easily accepted. However, the Committee discussed in length the feasibility of two members being present at all times, the value of a two-way radio and the use of personal vehicles for transportation.</li> <li>➤ G. Malazdrewicz agreed to take this concern back to Senior Administration and to get feedback from the School Principals at the next Divisional Leadership Team meeting.</li> </ul>	Report back findings regarding procedures for HSL and BSSAP working alone – update – G. Malazdrewicz
2017/05/09	3. Procedures for Administrative Assistants for Offsite Banking.	<ul style="list-style-type: none"> <li>➤ J. Rose recommended a consistent procedure be in place for all staff leaving the work site to attend to offsite work. A discussion surrounding the current sign-in/sign-out procedure for all staff/non-staff at all BSD buildings took place.</li> <li>➤ The Committee agreed the current sign-in/sign-out procedure was sufficient.</li> </ul>	
	<b>C. <u>Review of Selected Site Inspection Reports:</u></b>	<ul style="list-style-type: none"> <li>➤ <b>K-8 Schools:</b> George Fitton (May 28/17), King George (May 30/17), O'Kelly (June 15/17) and Valleyview (June 6/17).</li> <li>➤ <b>High Schools:</b> Maintenance/Administration (May 16/17).</li> <li>➤ D. Armstrong reviewed the current site inspection reports.</li> <li>➤ D. Armstrong informed the Committee it is the responsibility of the WPSH representative to complete and sign off on the report. He also shared with the Committee items prioritized as "1's" and "2's" are attended to within 72 hours.</li> <li>➤ <b>Previous, K-8 Schools:</b> Earl Oxford (Apr 6/17), JR Reid, Meadows (Mar 16/17), St. Augustine &amp; Waverly Park (Mar 29/17).</li> <li>➤ <b>Previous, High Schools:</b> Neelin Off Campus (Dec 6/17)</li> <li>➤ D. Armstrong advised all previous inspection reports once completed and signed are posted in the portal.</li> <li>➤ Lastly, D. Armstrong shared it continues to be difficult to get the signed completed inspection report back in a timely manner.</li> </ul>	
	<b>D. <u>Correspondence:</u></b>	<ul style="list-style-type: none"> <li>➤ None.</li> </ul>	
	<b>E. <u>New Business:</u></b>		
	1. Incident Report, May 1, 2017 to September 30, 2017 – D. Armstrong	<ul style="list-style-type: none"> <li>➤ D. Armstrong reviewed the Incident Reports with the Committee.</li> <li>➤ A practice of wearing high visibility vests by playground supervisors is being put in place. There will be further communication coming from Senior Administration.</li> </ul>	
	2. Inspection Dates 2017-2018 – D. Armstrong	<ul style="list-style-type: none"> <li>➤ D. Armstrong reviewed the dates with the Committee.</li> </ul>	
	3. WPS&H Representatives, 2017-	<ul style="list-style-type: none"> <li>➤ D. Armstrong reviewed the listing with the Committee.</li> </ul>	

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Workplace Safety &amp; Health Division

Date of Origin	Concern or Problem	Recommendation or Action To Be Taken	Action By (who & when)
	2018 – D. Armstrong		
	4. Memo – Hearing Assessment - D. Armstrong	<ul style="list-style-type: none"><li>➤ D. Armstrong reviewed the dates with the Committee and informed the Committee that Hearing Innovators Inc. out of Winnipeg would conduct hearing assessments.</li><li>➤ He also advised a memo had been sent to School Administrative Assistants explaining the process.</li></ul>	
	5. Training – Update – D. Armstrong	<ul style="list-style-type: none"><li>➤ D. Armstrong reviewed the training available.</li></ul>	
	6. Near Miss – Crocus Plains – D. Armstrong	<ul style="list-style-type: none"><li>➤ D. Armstrong reviewed the report and invited M. Clark to explain to the Committee from his viewpoint what had happened with the near miss. Lastly, a video of the near miss was viewed by the Committee.</li><li>➤ M. Clark informed the Committee there was a communication breakdown. Safely no one was injured.</li></ul>	

**Other Business:** Confirmation of Next Meeting: January 16, 2018

Adjournment: G. Kruck – J. Rose – The meeting was adjourned at 2:30 p.m. Carried.

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

Within 7 days, copy to: ❶ Committee members; ❷ Committee files; ❸ Workplace Safety and Health; ❹ Post on S&amp;H Bulletin Board



Members driving students or visiting homes

- sign in the car window, letting people know that they are a Divisional employee driving a student.(Pembina trails).
- two members to drive and visit home
- two way radio provided
- sign out and in sheet provided

Walking with students

- two way radio provided
- sign out and in sheet provided

Members leaving the work site, School admin Assistant (Banking etc.)

- Separate sign out and in sheet be provided.
- Two way radio provided



# e-bulletin

October 11, 2017

## Appendix 'D'

MANITOBA  
School Boards  
ASSOCIATION

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Phone: 204-233-1595 Toll Free: 1-800-262-8836

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### NEW FROM THE DEPARTMENT

Several recent updates to the K-12 pages of the Manitoba Education and Training website will be of interest to school boards and administrators.

- Information about [Take Our Kids to Work Day](#) has been posted. Take Our Kids to Work Day invites students in Grade 9 to spend a day at work with a parent/guardian, relative, family friend or volunteer host to help them learn about today's workplace, gain a greater understanding of the relevance of their current and future education, and explore possible future career options.
- The [High School Graduation Rates and Student Achievement Statistics](#) website has been updated to include results for the Grade 12 Provincial Tests for January and June 2017.
- The [FRAME](#) 2017/18 Budget Report has been posted.

Links to these and other updates can be found [here](#).

### SHAPING CONVENTION 2018

Building on the input received from boards through a survey last spring, the Convention Planning Committee has now finalized several key details concerning the format and schedule of the 2018 event. These include:



- a reduction in the overall length of convention from 2.5 to 2 days (Thursday and Friday, March 15 and 16, 2018);
- final call for nominations on Thursday, and regional and executive officer elections on Friday;
- professional development programming on Thursday;
- the retention of the President's Banquet on Friday evening, and the introduction of banquet/no banquet registration options; and
- the integration of award presentations (student citizenship, school board innovation, and Presidents' Council) at various points throughout the two days, rather than as part of a stand-alone Celebration of Success event.

The theme for Convention 2018 will be Leadership, Advocacy and Service. The committee is currently developing an exciting program of keynote presentations and concurrent workshops that will help delegates explore these fundamental school board roles. We are also revising the process for booking guest rooms at the Delta Hotel; the changes will be outlined in the room-booking memo that will be distributed later this fall. To keep up with all the latest convention news, check out this e-bulletin, our [website](#), or the weekly divisional e-mail.

### OUTSTANDING PRINCIPALS

Nominations are now open for the 2017 Canada's Outstanding Principals Awards.



These awards, presented each year by [The Learning Partnership](#), honour principals from every province and territory in Canada who demonstrate innovation and entrepreneurial spirit, and who have done something truly remarkable in public education. Forty outstanding school principals are honoured with the award each year. Nominations are invited from school boards, colleagues, parents, teachers, students and all community members. Deadline for receipt of nominations is October 31, 2017. To learn more, visit the [Canada's Outstanding Principals](#) page of The Learning Partnership website.

### SUPPORTING MUSIC EDUCATION

The mission of [MusiCounts](#), a Canadian music education charity affiliated with the JUNO Awards and the Canadian Academy



of Recording Arts and Sciences, is to ensure that all children and youth in Canada have access to music education. MusiCounts has several programs that support that mission, including its [Band Aid program](#). Band Aid provides musical instruments in increments of \$5,000 or \$10,000 to schools whose music programs are in need of instruments to ensure their sustained growth. The program is open to schools of all grade levels that have school curriculum music programs. Applications are now being accepted for this year's program; the deadline for receipt of applications is November 20, 2017. To learn more, visit the [MusiCounts website](#).

