



# BRANDON SCHOOL DIVISION

October 21, 2015

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

TO BE HELD MONDAY, OCTOBER 26, 2015  
7:00 P.M.

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 Reference to Statement of Board Operations**

#### **1.02 Approval of Agenda**

#### **1.03 Adoption of Minutes of Previous Meetings**

- a) Special Board Meeting, October 13, 2015.  
Adopt.
- b) Regular Board Meeting, October 13, 2015.  
Adopt.
- c) Special Board Meeting, October 19, 2015.  
Adopt.

### **2.00 GOVERNANCE MATTERS:**

#### **2.01 Presentations for Information**

**2.02 Reports of Committees**

- |  |              |
|--|--------------|
| a) Personnel Committee Meeting                   | J. Murray    |
| b) Joint Meeting with City of Brandon            | M. Sefton    |
| c) Policy Review Committee Meeting               | P. Bartlette |
| d) Facilities & Transportation Committee Meeting | G. Buri      |
| e) Finance Committee Meeting                     | K. Sumner    |

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

- a) Garry A. Andrew, Poppy Committee Chair, The Royal Canadian Legion Brandon Branch No. 3, September 25, 2015, advising that the Royal Canadian Legion Branch #003 will once again be holding a Remembrance Day service on November 11, 2015 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 4, 2015. (Appendix "A")

Refer Business Arising.

- b) 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, 2015 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, 2015 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").

Refer Motions.

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

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

**- MSBA issues (last meeting of the month)**

**- From Report of Senior Administration**

- a) School Reports:
  - George Fitton
  - J.R. Reid
- b) Learning Support Services Report:
  - NIL
- c) Items from Senior Administration Report:
  - Auditor's Report and Financial Statements – Refer motions.
  - Vincent Massey High School Off-Site Activity Request (Anaheim) — Refer motions.

**2.06 Public Inquiries (max. 15 minutes)****2.07 Motions**

- 129/2015 That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2015 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.
- 130/2015 That the trip involving twenty (20) male Vincent Massey Hockey Team student members in grades 10, 11 and 12 to make a trip to Anaheim, California, USA from November 24 to November 29, 2015 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.
- 131/2015 That a school bus be provided to the Society for Manitobans with Disabilities for their Winter Break Program for the days of December 21, 22, 28, 29 and 30<sup>th</sup>, 2015 at the current rates subject to approval by the Supervisor of Transportation and the Manitoba Transport Board.

**2.08 Bylaws****By-Law 9/2015**

Second Reading:

That By-law 9/2015 being a borrowing by-law in the amount of \$1,454,400.00 upon the credit of the Division by the issue and sale of a debenture to meet partial costs for construction of:

<b><u>School</u></b>	<b><u>Project</u></b>
Crocus Plains Regional Secondary	Science Lab Renovation
Betty Gibson School	Grooming Room
Betty Gibson School	One un-linked modular classroom
George Fitton School	K3 Two Classroom Renovation of Existing Gymnasium
George Fitton School	New Gym and Daycare Addition
Harrison School	Roof Replacement of Area A1
Meadows School	Elevator
Meadows School	Three Classroom & Elevator Access Addition
Neelin High School	Roof Replacement of Area G1
Valleyview Centennial School	Heating and Ventilation Systems Replacements

Vincent Massey High School  
 Vincent Massey High School  
 Waverly Park School

Roof Replacement Areas D and G  
 Renovation of Two Science Classrooms  
 Two Classroom Addition

be now read for the second time, having been first read on October 13, 2015.

3rd Reading

That the rules be suspended and By-law 9/2015 be now read for a third and final time, and taken as read, finally passed.

**2.09 Giving of Notice**

- A) I hereby give notice that at the next Regular Meeting of the Board of Trustees, I, or someone in my stead will introduce a motion to rescind Policy 5012 – “Professional Staff Leaves and Absences” and replace same with Policy 5012 – “Professional Staff Leaves and Absences”.
- B) I hereby give notice that at the next Regular Meeting of the Board of Trustees, I, or someone in my stead will introduce a motion to rescind Policy 5039 – “Permanent Support Staff Leaves and Absences” and replace same with Policy 5039 – “Permanent Support Staff Leaves and Absences”.

**2.10 Inquiries**

- Trustee Inquiries

**3.00 ADMINISTRATIVE INFORMATION:**

**3.01 Report of Senior Administration**

**3.02 Communications for Information**

**3.03 Announcements**

- a) Finance Committee Meeting – Stakeholder meeting with Employee Groups, 4:30 p.m., Wednesday, October 28, 2015, Boardroom.
- b) Teacher Liaison Committee Meeting – 5:45 p.m., Wednesday, October 28, 2015, Boardroom.
- c) Brandon Community Drug and Alcohol Coalition Meeting – 9:00 a.m., Thursday, October 29, 2015, Boardroom.
- d) Education Committee Meeting – 11:30 a.m., Thursday, October 29, 2015, Boardroom.
- e) Friends of Education Committee Meeting – 11:30 a.m., Friday, October 30, 2015, Conference Room.
- f) Policy Review Committee – Meetings with Students re: Scent Consultation - 12:00 p.m., Boardroom:
  - Monday, November 2 - Grade 7 & 8 Students
  - Tuesday, November 3 – High School Students



- g) Divisional Futures Committee Meeting 12:00 p.m., Thursday November 5, 2015, Boardroom.
- h) NEXT REGULAR BOARD MEETING – 7:00 p.m., Monday, November 9, 2015, Boardroom.

**4.00 IN CAMERA DISCUSSION**

**4.01 Student Issues**

- Reports
- Trustee Inquiries

**4.02 Personnel Matters**

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

**4.03 Property Matters/Tenders**

- Reports
- Trustee Inquiries

**4.04 Board Operations**

- Reports
- Trustee Inquiries

**5.00 ADJOURNMENT**



# BRANDON SCHOOL DIVISION

MINUTES OF THE 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 6:50 P.M., TUESDAY, OCTOBER 13, 2015.

## **PRESENT:**

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

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

Senior Administration: Dr. D. M. Michaels, Superintendent/CEO, Mr. M. Gustafson, Assistant Superintendent, Mr. G. Malazdrewicz, Assistant Superintendent, Ms. E. Jamora, Assistant Secretary-Treasurer.

## **REGRETS:**

## **CALL:**

The Chairperson called the meeting to order at 6:50 p.m. and referred to the Call.

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

### a) Giving of Notice – Debenture By-Law 9/2015.

Mr. Buri

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 9/2015 for the purpose of borrowing the sum of \$1,454,400 to meet partial costs for construction of the following:

### **School**

### **Project**

Crocus Plains Regional Secondary

Science Lab Renovation

Betty Gibson School

Grooming Room

Betty Gibson School

One un-linked modular classroom

George Fitton School

K3 Two Classroom Renovation of Existing Gymnasium

George Fitton School

New Gym and Daycare Addition

Harrison School

Roof Replacement of Area A1

Meadows School

Elevator

Meadows School

Three Classroom & Elevator Access Addition

Neelin High School

Roof Replacement of Area G1

Valleyview Centennial School	Heating and Ventilation Systems Replacements
Vincent Massey High School	Roof Replacement Areas D and G
Vincent Massey High School	Renovation of Two Science Classrooms
Waverly Park School	Two Classroom Addition

Mr. Bartlette – Dr. Ross

That the meeting do now adjourn (6:52 p.m.).

Carried.

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Chairperson

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Secretary-Treasurer



# BRANDON SCHOOL DIVISION

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## **PRESENT:**

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

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

Senior Administration: Dr. D. M. Michaels, Superintendent/CEO, Mr. M. Gustafson, Assistant Superintendent, Mr. G. Malazdrewicz, Assistant Superintendent, Ms. E. Jamora, Assistant Secretary-Treasurer, Ms. B. Switzer, Director of Human Resources.

## **REGRETS:**

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

## **AGENDA**

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

#### **1.01 Reference to Statement of Board Operations**

#### **1.02 Approval of Agenda**

The Secretary-Treasurer noted he had four items for In-camera – one Board Operations Matter, one Personnel Matter and two Property Matters.

Trustee Bambridge noted she had one late motion.

Trustee Sefton noted he had one In-Camera item to discuss, Trustees-only, together with the Director of Human Resources.

Trustee Kruck requested the day of the meeting on the agenda be changed, as it referred to the meeting occurring on "Monday" when it should have read "Tuesday".

Mrs. Bowslaugh – Mr. Sumner  
That the agenda be approved as amended.  
Carried.

#### **1.03 Adoption of Minutes of Previous Meetings**

- a) The Minutes of the Board Meeting held September 28, 2015 were circulated.

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

## **2.00 GOVERNANCE MATTERS:**

### **2.01 Presentations For Information**

Trustee Jim Murray was recognized for his 20 years of service on the Brandon School Division Board of Trustees. Trustee Murray thanked the Board and noted that his experience on the Board has been one that he wouldn't have wanted to miss. He stated that it is incredible being a part of the education system in Brandon and to see how it's grown over 20 years and he hopes that in those 20 years he's been able to contribute in some way to improve student learning in the Division. He is honored that the citizens continue to return him to the Board table.

### **2.02 Reports of Committees**

#### **a) Policy Review Committee Meeting**

The written report of the Policy Review Committee meeting held September 29, 2015 was circulated.

Trustee Bowslaugh asked questions for clarification regarding the Scent Policy Consultations with students, parents and staff.

Dr. Michaels responded that the Committee would be meeting with grade 7 students, grade 8 students, and high school students in 3 different sessions. The Committee is asking for a cross section of students so trustees can hear from the wider voice of the schools.

Mr. Bartlette – Mrs. Bowslaugh  
That the Minutes be received and filed.  
Carried.

#### **b) Divisional Futures and Community Relations Committee Meeting**

The written report of the Divisional Futures & Community Relations Committee meeting held September 29, 2015 was circulated.

Trustee Sefton noted that the Community Mobilization Unit meetings occur every Tuesday and Thursday morning at 10:00 a.m., not every other Tuesday and Thursday as was noted in the minutes.

Mrs. Bowslaugh – Mr. Bartlette  
That the Minutes be received and filed.  
Carried.

### **2.03 Delegations and Petitions**

### **2.04 Communications for Action**

### **2.05 Business Arising**

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

a) School Reports:

- NIL

b) Learning Support Services Presentation:

- NIL

c) Items from Senior Administration Report:

- Recognition of Trade Experience – Refer motions.
- Service Purchase Agreement – Refer motions.

The Secretary-Treasurer, Mr. Denis Labossiere spoke to motions regarding the Recognition of Trade Experience and the Service Purchase Agreement between the Division and Manitoba Family Services.

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

## **2.07 Motions**

124/2015 Mr. Murray – Ms. Bambridge

That the Trustees participating on the Superintendent of Schools Steering Committee be paid the appropriate indemnity for all meetings of this Committee to be scheduled for the months of October 2015 to February 2016 and that the Committee be composed of: M. Sefton, G. Buri, and P. Bowslaugh.

Carried.

125/2015 Dr. Ross – Ms. Bambridge

That, in accordance with Article 8 of the Collective Agreement between the Division and the Brandon Teachers' Association, a total of 3 (three) increments for the first 3 (three) years of experience and an additional 2 (two) increments for the remaining years of experience, providing a total of 10 (ten) increments for work related experience be recognized for Mr. Robert G. Oliver.

Carried.

126/2015 Mrs. Bowslaugh – Mr. Bartlette

That the Service Purchase Agreement between Manitoba Family Services and Brandon School Division for the delivery services developed by the Division in partnership with Manitoba Family Services for a Level III student for the 2015-2016 school year be approved in the amount of \$10,257.50 for the period September 8, 2015 to June 30, 2016; and the Chairperson and Secretary-Treasurer are hereby authorized to sign same on behalf of the Division.

Carried.

127/2015 Ms. Bambridge – Mr. Buri

That the Brandon School Division Board of Trustees support in principle King George School's application for a CARAS grant.

Carried.

It was noted that a letter in support of this application will be sent on the Board's behalf.

## **2.08 By-Laws**

Mr. Buri – Mr. Bartlette

1<sup>st</sup> Reading

That By-law 9/2015 being a borrowing by-law in the amount of \$1,454,400.00 upon the credit of the Division by the issue and sale of a debenture to meet partial costs for construction of:

<b><u>School</u></b>	<b><u>Project</u></b>
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Vincent Massey High School	Renovation of Two Science Classrooms
Waverly Park School	Two Classroom Addition

be now read for the first time.

## THE BRANDON SCHOOL DIVISION

### **BYLAW NO. 9/2015**

Bylaw of the Board of Trustees of The Brandon School Division for the purpose of borrowing the sum of \$1,454,400.00 and issuing debentures therefor.

WHEREAS it is deemed necessary and expedient to raise by loan the sum of \$1,454,400.00 upon the credit of the Division by the issue and sale of debentures to meet partial costs for construction of the following:

<b><u>School</u></b>	<b><u>Project</u></b>
Crocus Plains Regional Secondary	Science Lab Renovation
Betty Gibson School	Grooming Room
Betty Gibson School	One un-linked modular classroom
George Fitton School	K3 Two Classroom Renovation of Existing Gymnasium

George Fitton School	New Gym and Daycare Addition
Harrison School	Roof Replacement of Area A1
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Meadows School	Three Classroom & Elevator Access Addition
Neelin High School	Roof Replacement of Area G1
Valleyview Centennial School	Heating and Ventilation Systems Replacements
Vincent Massey High School	Roof Replacement Areas D and G
Vincent Massey High School	Renovation of Two Science Classrooms
Waverly Park School	Two Classroom Addition

NOW THEREFORE, pursuant to the provisions of The Public Schools Act, the Board of Trustees of The Brandon School Division, duly assembled, enacts as follows:

- 1) That it shall be lawful for the said School Trustees to borrow the sum of \$1,454,400.00 by the issue and sale of debentures of the said School Division as set out below.
- 2) That the said debentures shall be issued at Brandon, Manitoba and shall be dated the 15<sup>th</sup> day of November, 2015 and shall be payable to the Registered Holder at the Office of the Minister of Finance, Winnipeg, Manitoba as follows: the debenture shall be so issued that the amount thereby borrowed shall be repayable in twenty (20) equalized consecutive annual installments of \$103,494.01 each, including principal and interest at the rate of 3.6250 per cent per annum, payable annually on the 15<sup>th</sup> day of November as per Schedule "A" attached.
- 3) That the first installment shall be payable on the 15<sup>th</sup> day of November, 2016.
- 4) That each debenture shall be signed by the Chairperson of the Board and the Secretary-Treasurer of the said School Division and the coupons, if any, attached thereto, shall be signed by the Secretary-Treasurer, whose signature may be lithographed thereon.
- 5) That provisions shall be made for the payment of the said debentures, and such provision shall form part of, and be included in, the annual statements of monies required for the purpose of the School Division.

GIVEN FIRST READING by the said Board of Trustees of The Brandon School Division assembled at Brandon, in the Province of Manitoba, this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

SECOND READING: \_\_\_\_\_

THIRD READING: \_\_\_\_\_

\_\_\_\_\_  
Chairperson

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

CERTIFIED a true copy of Bylaw  
No. 9/2015 of The Brandon School Division  
given first reading on the \_\_\_\_\_ day of  
\_\_\_\_\_, 2015.

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

## **2.09 Giving of Notice**



## **2.10 Trustee Inquiries**

### **Point of Privilege:**

Trustee Bowslaugh highlighted some events she recently attended:

- Neelin Football Fieldhouse dedication and ribbon cutting;
- Election forums with the four candidates – Meadows School and École secondaire Neelin High School.

Trustee Bowslaugh complimented the schools who have undertaken the forums and wishes the schools well with their own upcoming elections.

## **3.00 ADMINISTRATIVE INFORMATION:**

### **3.01 Report of Senior Administration**

Mr. Gustafson, Assistant Superintendent, provided highlights on the following items from the October 13, 2015 Report of Senior Administration:

- Academic Preparedness – George Fitton School
  - o Goals in the Academic Preparedness domain for 2015-2016:
    - Mental math
    - Writing
  - o Professional learning communities to plan and assess authentic and personalized learning experiences
  - o Shared responsibility involving resource, reading recovery, HALEP, teacher librarian and EAL teachers
  - o Gr 7 & 8 PLC's
  - o Student Achievement – Grades 7 & 8 presented the Project of Heart at the Creating a New Legacy Conference on October 6 & 7 and will be presenting once again at the National Human Rights Day Forum in Brandon.

Dr. Michaels, Superintendent, provided highlights on the following:

- Global Citizenship – École secondaire Neelin High School
  - o BioBlitz
  - o Student Achievement:
    - Neelin Grade 12 Student Sarah Blaikie participated in the Western Canada Summer Games this past August in the sport of Judo, winning a bronze medal.
    - Kendra Maxon (Gr 12) and Jaerin Yang (Gr 10) recently attended the Canadian National Student Leadership Conference in Halifax, NS.
    - Neelin's undergraduate population of current grade 10, 11 & 12 students were recognized at the school's Academic Recognition Celebration on Monday Sept 28. Students who participated in extra-curricular activities from last year were also recognized with participation certificates.

Mr. Malazdrewicz, Assistant Superintendent, provided highlights on the following:

- Health and Wellbeing – Valleyview Centennial School
  - o School Based Initiatives
    - Lunch program
    - Middle years dualathlon
    - School soccer
  - o Bullying education
    - "Bucket Filler" program
    - Grades 5/6 "Build the Kindness" project

- Students baked cookies as a thank you service providers (fire, police)
- Students made personalized banners for staff and decorated hallways with positive messages

Dr. Michaels, Superintendent, reviewed the Administrative and Statistical Information - Suspensions.

Trustee Sumner asked questions for clarification regarding the absence of a motion for an off-site activity request detailed in the Report of Senior Administration. He also noted that it didn't seem to be in line with the Division's Off-site Activity Policy.

Mr. Malazdrewicz, Assistant Superintendent, responded that he did not know how the motion was missed in the agenda package. In terms of the nature of the trip, Mr. Malazdrewicz noted it does fit within the guidelines of the trip for the Off-Site Policy both in terms of submission time and supervision.

Mr. Sumner suggested that if the motion does come forward in the future, he encourages a review of the expected fundraising that's being detailed in the submission and how it complies with our expectation of our ability of our students to fundraise in a short time.

Mr. Malazdrewicz clarified that some students had already started fundraising for this trip last year.

Dr. Ross – Mr. Bartlette

That the October 13, 2015 Report of Senior Administration be received and filed.

Carried.

### **3.02 Communications for Information**

- a) Trustee Ross read a thank you card from Alison Johnston, President and Sheri Bailey, Executive Assistant, BTA (Brandon Teacher's Association) addressed to Trustee Bowslaugh, thanking Trustee Bowslaugh for the lovely card and attending the BTA's open house. They also thanked Trustee Bowslaugh for bringing the gift of a plant from the Board of Trustees.

### **3.03 Announcements**

- a) Personnel Committee Meeting – 11:30 a.m., Tuesday, October 13, 2015, Boardroom.
- b) Workplace Safety & Health Committee Meeting – 1:00 p.m., Wednesday, October 14, 2015, Conference Room.
- c) Brandon School Division and City of Brandon Joint Meeting – 6:00 p.m., Wednesday October 14, 2015, Riverbank Discovery Centre.
- d) Friends of Education Committee Meeting – 11:30 a.m., Thursday, October 15, 2015, Conference Room.
- e) Policy Review Committee Meeting – 12:00 p.m., Thursday, October 15, 2015, Boardroom.
- f) Facilities & Transportation Committee meeting – 11:30 a.m., Tuesday, October 20, 2015, Boardroom
- g) Finance Committee Meeting – 2:00 p.m., Tuesday, October 20, 2015, Boardroom.
- h) Finance Committee/Principals – Stakeholder meeting 3:00 p.m., Tuesday, October 20, 2015, Boardroom.

- i) Finance Committee/Parent Councils – Stakeholder meeting – 7:00 p.m., Wednesday, October 21, 2015, Boardroom.
- j) French Immersion Kindergarten Registration – Public Consultation – 7:00 p.m., Thursday, October 22, 2015, Riverheights School Gymnasium.
- k) NEXT REGULAR BOARD MEETING – 7:00 p.m., Monday, October 26, 2015, Boardroom.

Mr. Sumner – Mr. Murray

That the Board do now resolve into Committee of the Whole In-Camera. (7:43 p.m.)

Carried.

## IN COMMITTEE OF THE WHOLE IN CAMERA

### 4.00 IN CAMERA DISCUSSION:

#### 4.01 Student Issues

- Reports
- Trustee Inquiries

#### 4.02 Personnel Matters

- Reports
  - a) Confidential #1 – Personnel Report was presented.
  - b) The Secretary-Treasurer provided an update on a Personnel matter.

- Trustee Inquiries

#### 4.03 Property Matters/Tenders

- Reports
  - a) The Secretary-Treasurer provided an update on two Property matters.

- Trustee Inquiries

#### 4.04 Board Operations

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

- Trustee Inquiries

Mr. Buri - Mr. Sumner

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

Carried.

### 5.00 ADJOURNMENT

Mr. Buri – Mrs. Bowslaugh

That the meeting does now adjourn (8:33 p.m.)

Carried.

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Chairperson

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Secretary-Treasurer



# 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 6:45 P.M., MONDAY, OCTOBER 19, 2015.

## **PRESENT:**

Mr. M. Sefton, Chairperson, Dr. L. Ross, Vice-Chairperson, Ms. S. Bambridge (entered at 6:50 p.m.), Mr. P. Bartlette, Mrs. P. Bowslaugh, Mr. G. Buri, Mr. G. Kruck, Mr. J. Murray, Mr. K. Sumner.

Senior Administration: Mr. M. Gustafson, Assistant Superintendent, Mr. G. Malazdrewicz, Assistant Superintendent, Mr. D. Labossiere, Secretary-Treasurer, Ms. B. Switzer, Director of Human Resources.

## **REGRETS:**

Dr. D. M. Michaels, Superintendent, Ms. E. Jamora, Assistant Secretary-Treasurer.

## **CALL:**

The Chairperson called the meeting to order at 6:47 p.m. and referred to the Call.

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

a) Personnel Matter.

Mr. Murray – Mr. Buri

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

Carried.

## **IN COMMITTEE OF THE WHOLE IN CAMERA**

a) Confidential #1 was reviewed. The Committee Chairperson spoke to the report.

Dr. Ross – Mr. Kruck

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

Carried.

## **IN BOARD**

128/2015 Mr. Bartlette – Mr. Buri

That Confidential #1 and the recommendations therein be approved.

Carried.

Mrs. Bowslaugh – Mr. Buri

That the meeting do now adjourn (7:00 p.m.).

Carried.

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Chairperson

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Secretary-Treasurer



# BRANDON SCHOOL DIVISION

## Personnel Committee Minutes

Tuesday, October 13, 2015 – 11:30 a.m.  
Boardroom, Administration Office

Present: S. Bambridge, L. Ross, J. Murray, M. Gustafson, D. Labossiere, D. M. Michaels, B. Switzer.

Regrets: G. Kruck (Alternate)

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### 1. CALL TO ORDER

The Personnel Committee Meeting was called to order at 11:35 a.m.

### 2. ELECTION OF CHAIR/CONFIRM REGULAR MEETING DATES/REVIEW COMMITTEE RESPONSIBILITIES.

It was agreed that Trustee Jim Murray would serve as Committee Chairperson for 2015-2016. It was further agreed that the Personnel Committee meetings would be held on the third Tuesday of each month at 10:00 a.m., with one exception, as follows:

Tuesday, November 17, 2015	10:00 a.m.
Tuesday, December 15, 2015	10:00 a.m.
Tuesday, January 19, 2016	10:00 a.m.
Thursday, February 18, 2016	10:00 a.m.
Tuesday, March 22, 2016	10:00 a.m.
Tuesday, April 19, 2016	10:00 a.m.
Tuesday, May 17, 2016	10:00 a.m.

The Committee reviewed their responsibilities as noted on the agenda.

### 3. APPROVAL OF AGENDA

The Superintendent added one In-Camera item under Personnel Matters.

The Secretary-Treasurer added four In-Camera items under Personnel Matters.

The agenda was approved as amended.

### 4. REVIEW OF COMMITTEE MINUTES

The Committee Minutes of March 12, 2015 were received as information.

### 5. COMMITTEE GOVERNANCE GOAL ITEMS

NIL

## **6. OTHER COMMITTEE GOVERNANCE MATTERS**

### **A) Policy 5012 – Professional Staff Leaves and Absences**

The Director of Human Resources spoke to the changes made to Policy 5012 – Professional Staff Leaves and Absences. It was agreed that the revised Policy would be brought forward for approval by the Board (Appendix “A” and “B”).

#### **Recommendation:**

That Policy 5012 – “Professional Staff Leaves and Absences” be rescinded and replaced with Policy 5012 – “Professional Staff Leaves and Absences”.

### **B) Policy 5039 – Permanent Support Staff Leaves and Absences**

The Director of Human Resources spoke to the changes made to Policy 5039 – Permanent Support Staff Leaves and Absences. It was agreed that the revised Policy would be brought forward for approval by the Board (Appendix “C” and “D”).

#### **Recommendation:**

That Policy 5039 – “Permanent Support Staff Leaves and Absences” be rescinded and replaced with Policy 5039 – “Permanent Support staff Leaves and Absences”.

### **C) Personnel Matter – In-Camera Discussions**

The Superintendent, Dr. D. M. Michaels, provided an update on a personnel matter.

### **D) Personnel Matters – In-Camera Discussions**

The Secretary-Treasurer, Denis Labossiere, provided information on four personnel matters and answered Trustee questions.

### **E) Personnel Matter – In-Camera Discussions**

Trustee Bambridge requested information on a personnel matter.

### **F) Personnel Matter – In-Camera Discussions**

Ms. Becky Switzer, Director of Human Resources, provided an update on a Personnel Matter.

## **7. OPERATIONS INFORMATION**

The Committee reviewed and received as information the following:

- MSBA Collective Bargaining Update:
  - October 7, 2015
- MSBA – CPI, Unemployment Rate, Regional Trends update.
- MSBA Salary Bulletins regarding:
  - Sunrise School Division Custodial and Maintenance
  - Interlake Custodial Group
  - Lord Selkirk Teachers
  - Seine River EA's
  - Kelsey Teachers
  - Seine River Secretaries and Librarians

- River East Transcona Teachers
- Seven Oaks Custodial Bus Drivers
- Interlake Teachers
- Pembina Trails Caretakers & Bus Drivers
- MITT Teachers
- Winnipeg SD CUPE 110 Custodial & Mechanical
- Garden Valley CLAC School Admin Assistants
- Prairie Spirit Teachers
- Hanover Teachers
- Garden Valley CLAC EA's
- Garden Valley CLAC Library Technicians
- Lakeshore Teachers
- St. James Assiniboia Custodians, Utility, Bus Drivers

8. **NEXT REGULAR COMMITTEE MEETING: Tuesday, November 17, 2015, 10:00 a.m., Boardroom.**

The meeting adjourned at 12:30 p.m.

Respectfully submitted,

\_\_\_\_\_  
J. Murray, Chairperson

\_\_\_\_\_  
L. Ross

\_\_\_\_\_  
S. Bambridge

\_\_\_\_\_  
G. Kruck (Alternate)



# BRANDON SCHOOL DIVISION

## Policy Review Committee Minutes

Thursday, October 15, 2015, 12:00 p.m.  
Boardroom, Administration Office

Present: S. Bambridge (arrived at 12:20 p.m.), P. Bartlette, K. Sumner.  
Mr. M. Gustafson, Mr. G. Malazdrewicz, Mr. D. Labossiere  
(arrived at 12:22 p.m.)

Regrets: M. Sefton.

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### 1. CALL TO ORDER:

The Policy Review Committee Meeting was called to order at 12:07 p.m. by Trustee Bartlette.

### 2. APPROVAL OF AGENDA

The Committee agenda was approved as circulated.

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

The Minutes of September 29, 2015 were received as information.

### 5. COMMITTEE GOVERNANCE GOAL ITEMS

#### A) Scent Policy #1023 (Procedures)

The Committee reviewed the Prairie Mountain Health Fragrance Controlled Workplace Policy Statement and Procedures. It was noted during the review of the Definitions of Fragrances, cigarette smoke was not included in the listing. Trustee Sumner indicated that the procedure for the policy does not state what will occur if employees don't follow protocol.

How to deal with issues in a progressive manner was discussed. It was noted that staff/students may be unaware that there is an issue until it is raised and at that time most would voluntarily make a change in products. If the same issue occurs again, or something additional, the discussion with the staff member/student would be repeated and documentation of the matter would occur. It was noted the Division has the following resolution mechanisms currently in place:

- 1) File a report/concern through Workplace Safety and Health (WPS&H). If that doesn't resolve the issue;
- 2) Then a harassment complaint can be filed (Policy #5026).

Should something persist, it must move through the appropriate policies. It was noted that the Student Code of Conduct also has responses, which would be considered assaultive/misconduct/inappropriate behaviour.

Mr. Gustafson, Assistant Superintendent, indicated that the Student Code of Conduct provides a range of reaction to student behaviour and is the most



appropriate way of dealing with students. Harassment is a vehicle for staff if someone is wearing a scent and a wide range of stimuli might activate the policy.

Trustee Bartlette and Mr. Malazdrewicz, Assistant Superintendent spoke on the goal of this policy's procedures: Harm reduction and education.

Trustee Bambridge suggested that a portion of the consultation should include legislation in a presentation to the groups.

The format for the consultations was discussed including background information on the Scent-Fragrance Free Facilities Policy (#1023) and WPS&H – Safe Workplace Legislation.

It was agreed that Trustee Bartlette will be the Facilitator, and the Committee members will be presenting at the consultations.

The Committee agreed on the following questions for the consultations.

- 1) What are your concerns about the use of scent and scented products.
- 2) How has use of scent and scented products affected you?
- 3) How would you see this policy working for you?
- 4) How should the Division handle the situation if someone is using a scent that's inappropriate? If this is an issue for you, how would you like this matter handled?

#### B) Electronic Meetings – Policy #2019

Mr. Denis Labossiere, Secretary-Treasurer spoke to this item and the Committee discussed attendance at Board and Committee Meetings via electronic means. Mr. Labossiere reviewed a policy from another Division in regards to Electronic meetings. The Committee discussed physical attendance at the Inaugural and Budget Day meetings along with:

- time for notification to attend meetings electronically
- secret ballots
- In-Camera discussions
- Maximum number of meetings a Trustee can attend electronically on a yearly basis

Prior to revising the policy, the Secretary-Treasurer will obtain legal opinion in regards to the changes discussed by the Committee.

#### C) Sponsorship Policy Development

Trustee Bowslaugh asked questions regarding this policy development:

- What will we do to encourage sponsorship
- What will we do to recognize sponsorship

Mr. Greg Malazdrewicz, Assistant Superintendent, requested guidelines from the Committee on what they would like to see in regards to sponsorship. The Committee will review documentation from the May 26, 2015 Committee Meeting and provide guidelines to Senior Administration at a future Policy Review Committee Meeting.

6. **OTHER COMMITTEE GOVERNANCE MATTERS**

7. **OPERATIONS INFORMATION**

In Progress at Senior Administration – Policy Development for:

- Job Evaluation
- Fifth's Disease
- Car Allowances
- Cell Phone Allowances
- Out of Scope Professional Development

The Secretary-Treasurer indicated that information is being gathered on the above items and that the information will be presented to the Committee at future meetings after they are reviewed by Senior Administration.

8. **NEXT MEETING: Thursday, November 19, 2015, 12:00 p.m., Boardroom**

The meeting adjourned at 1:28 p.m.

Respectfully submitted,

---

P. Bartlette, Chair

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S. Bambridge

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K. Sumner

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M. Sefton (Alternate)



# BRANDON SCHOOL DIVISION

## Facilities/Transportation Committee Minutes

Tuesday, October 20, 2015 – 11:30 a.m.  
Boardroom, Administration Office

Present: G. Buri (Chair), P. Bartlette (Alternate), J. Murray, M. Sefton,  
D. Labossiere, G. Malazdrewicz, M. Clark, R. Harkness.

Regrets: G. Kruck

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### 1. CALL TO ORDER.

The Facilities & Transportation Committee Meeting was called to order at 11:35 a.m.

### 2. APPROVAL OF AGENDA

Trustee Buri noted he had one item to add to the agenda.

The agenda was approved as amended.

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

The Minutes of September 22, 2015 were received as information.

### 5. COMMITTEE GOVERNANCE GOAL ITEMS

#### A) **Catchment Area Consultation – Tuesday, November 10, 2015**

The Committee discussed the format for the upcoming Catchment Area Public Consultation. It was agreed that it would be an open forum format, with information provided on enrolment and school capacities. Discussion groups will be formed after the presentation, after which time people will have an opportunity to ask questions of the Committee. Trustee Buri will facilitate and Mr. Greg Malazdrewicz, Assistant Superintendent, will present the information.

Mr. Malazdrewicz provided a current school catchment map and reviewed the affected schools' capacity, current enrolment, and projected 2020 enrolments. The following schools were discussed:

Betty Gibson	Earl Oxford
George Fitton	École Harrison
King George	Linden Lanes
Meadows	New Era
Riverheights	Valleyview
Waverly Park	

The Committee discussed options for catchment areas and busing of students.

The Committee discussed the suggested questions they would pose to those in attendance at the consultation and also discussed principles for addressing capacity and catchment concerns. Public feedback on the principles for consideration will be used during deliberations on addressing capacity and catchment areas.

Strategies in addressing the capacity and catchment areas are:

- 1) Diversion of new enrolment and/or
- 2) Relocation of current students.

Considerations need to take into account the following:

- Busing
- Long term stability of schools for students
- School of choice
- Grandfathering
- Before and after school programs
- Access to lunch programs

The Committee acknowledged there are social and educational components to changing the catchments.

## **6. OTHER COMMITTEE GOVERNANCE MATTERS**

### **A) Sub-Committee Reports**

- Workplace Safety & Health (WPS&H) Committee – Draft Proposal for Variance Request  
The Committee reviewed the draft variance proposal provided to the WPS&H Committee. Mr. Malazdrewicz noted that the proposal and letter requesting the variance will be ready around October 30<sup>th</sup>. Letters of support from the Unions are also required for the variance.

Trustee Murray suggested that a summary of accident and incident reports should be shared with the Facilities & Transportation Committee.

### **B) Request for Buses**

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

#### **Recommendation:**

That a school bus be provided to the Society for Manitobans with Disabilities for their Winter Break Program for the days of December 21, 22, 28, 29 and 30<sup>th</sup>, 2015 at the current rates subject to approval by the Supervisor of Transportation and the Manitoba Transport Board.

### **C) Updated Playground Replacement Schedule**

Mr. Denis Labossiere, Secretary-Treasurer and Mr. Mel Clark, Directory of Facilities and Transportation, reviewed the updated draft playground replacement schedule. It was noted that some schools have 2 playground structures on their school grounds. The Committee agreed that although a school may have 2 structures, it would only receive the maximum Division funding of \$30,000 for the structures through the scheduled replacement cycle.

The Committee also discussed the situation that a school may move up the list if they have their fundraising in place and that the school(s) ahead of them on the list do not have their fundraising in place and/or are not prepared to replace their structure.

A revised playground replacement schedule will be presented at the next Committee meeting.

## **7. OPERATIONS INFORMATION**

- The Director of Facilities provided updates on the following projects:
  - Vincent Massey science labs – temporary occupancy permits have been received and classes are operating.
  - Betty Gibson – Portable – is onsite with temporary occupancy occurring this week – classes will start Monday October 26.
  - Betty Gibson – Grooming Room – Project starts week of October 26
  - Bus Bay Addition – Slabs poured, structural steel to go up next week, new parking lot out front has been completed, estimated completion sometime in December.
  - Green Acres Gymnasium Addition – Authorization to proceed with construction documents has been received from PSFB.
- September 30, 2015 Enrolment

Mr. Greg Malazdrewicz, Assistant Superintendent, spoke to this item and indicated that as of September 30, 2015 enrollment in schools was 8,547. The Kindergarten enrolment was 622. The enrolment increased by approximately 142 students over last year.

**Additional Agenda Items**

- Path by Waverly Park School

Trustee Buri spoke to the matter of the unsafe “path to nowhere” that the students from Waverly Park School are using. In a recent meeting between Brandon School Division Trustees and the City of Brandon Council, it was indicated by Councilors that the City is going to fill in the path.

- Sidewalk at Victoria Avenue and 18<sup>th</sup> Street

Mr. Mel Clark spoke to this item and indicated he had received information from the City that they will be sending surveyors out to review the sidewalk in that location.

**8. NEXT REGULAR MEETING: Tuesday, November 17, 2015, 11:30 a.m., Boardroom**

The meeting adjourned at 1:05 p.m.

Respectfully submitted,

\_\_\_\_\_  
G. Buri, Chair

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

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

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



# BRANDON SCHOOL DIVISION

## Finance Committee Minutes

Tuesday, October 20, 2015 2:00 p.m.  
Boardroom, Administration Office

Present: K. Sumner (Chair), M. Sefton, L. Ross, P. Bowslaugh (Alternate), G. Malazdrewicz (entered at 2:09 p.m.), D. Labossiere.

Regrets: Dr. D. M. Michaels, E. Jamora.

Guest: Todd Birkhan, BDO Canada LLP.

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### 1. CALL TO ORDER:

The Finance Committee Meeting was called to order at 2:02 p.m. by Committee Chair Kevan Sumner.

### 2. APPROVAL OF AGENDA

Trustee Sumner noted he had 1 item to add to the agenda.

The Finance Committee Agenda was approved as amended.

### 3. REVIEW OF COMMITTEE MINUTES

The Minutes of the Committee meeting held September 23, 2015 were received as information.

### 4. COMMITTEE GOVERNANCE GOAL ITEMS

#### A) Presentation of 2014-2015 Financial Audit – Mr. Todd Birkhan – BDO Canada LLP

Trustee Sumner 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 surprises with the audit, which tells BDO that the information used to make decisions throughout the year by BSD are correct.

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

The Committee agreed to move forward with their recommendations regarding acceptance of the Auditor's Report and the audited financial statements. The Committee Chairperson thanked Mr. Birkhan for his presentation. Mr. Birkhan exited the meeting at 2:30 p.m.

The Secretary-Treasurer, Mr. Denis Labossiere, spoke to the memo he provided to the Committee. He also reviewed the Variance Summary Report and the Accumulated Surplus Report and answered Trustee questions.

#### Recommendation:

That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2015 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.

**B) 2016-2017 Budget Preparations**

The Secretary-Treasurer reviewed the questions from last year's Stakeholder meetings and it was agreed that the same form, with revised dates and information, would be used again this year. The deadline for completed forms to be returned to the Office of the Secretary-Treasurer was set for Friday, November 20, 2015.

**Additional Agenda Item:****C) City of Brandon – Supplemental Tax Notices**

Trustee Sumner, provided an update from the joint City of Brandon/BSD meeting held on October 14, 2015. Brandon School Division Trustees received information from City Councillors regarding supplemental tax notices and the progress the city has made with modifying the notices to address the concerns of BSD.

**5. OTHER COMMITTEE GOVERNANCE GOAL ITEMS****A) Confirm Payments of Account (September)**

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

**B) Review Monthly Reports**

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

**6. OPERATIONS INFORMATION****7. UPCOMING MEETINGS**

Finance Committee and School Principals Meeting – Tuesday, October 20, 2015, 3:00 p.m.

Finance Committee and Parent Councils – Wednesday, October 21, 2015, 7:00 p.m.

Finance Committee and Employee Groups Meeting – Wednesday, October 28, 2015, 4:30 p.m.

Finance Committee and Chamber of Commerce – Tentatively rescheduled to November 12, 2015, 12:00 p.m.

**NEXT REGULAR MEETING: Thursday, November 26, 2015 12:00 p.m., Boardroom.**

The meeting adjourned at 2:57 p.m.

Respectfully submitted,

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K. Sumner (Chairperson)

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L. Ross

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M. Sefton

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P. Bowslaugh (Alternate)



→ *Henri Labesque*  
(Board member)  
10/07/15  
*The Royal Canadian Legion*

Brandon Branch No. 3

560 - 13th Street East, Brandon MB R7A 7C1

Phone: (204) 728-5026 Fax: (204) 725-1676

RECEIVED

OCT 02 2015

Office of the Superintendent/CEO  
Brandon School Division  
*g*

## Appendix "A"

September 25, 2015

Greetings from the Royal Canadian Legion, Brandon Branch #003

Remembrance Day, 2015 is approaching once again and we would appreciate your continued support and participation in the service to be held at Westman Place beginning at 10:40 a.m.

As in past years, our volunteers prepare for the service and wreath laying ceremony well in advance of the day. ***The suggested donation price for laying a wreath remains at \$25.00.***

We ask that all wreath layers arrive around 10:00 a.m.

Please note that there is no reserved seating on the floor, **with the exception of the one person who will be placing the wreath on behalf of your organization.** We kindly request that, that person make themselves known to a member of the Legion who will be pleased to usher them to their seat.

**Please reply by November 4**, you may phone our office at (204) 728-5026, or email [canadianlegion3@yahoo.com](mailto:canadianlegion3@yahoo.com) to confirm your attendance. We no longer name the individuals who place the wreath—only the organization on whose behalf the wreath is being placed.

The usual reception will be held in our Lounge and Banquet Hall following the service and you are cordially invited to attend.

Yours Sincerely,

Garry W. Andrew  
Poppy Committee Chair



## Appendix 'B'



Schools' Finance Branch  
511-1181 Portage Avenue  
Winnipeg, Manitoba  
R3G 0T3

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

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

June 30, 2015

# TABLE OF CONTENTS

## 2014/2015 FINANCIAL STATEMENTS

	PAGE
AUDITOR'S REPORT	
AUDITOR'S REPORT ON ENROLMENT (with EIS Cert. - part 2 of 2)	
AUDITOR'S MANAGEMENT LETTER	
MANAGEMENT RESPONSIBILITY LETTER	
ORGANIZATIONAL CHART	
EXPENSE DEFINITIONS	i
<b>CONSOLIDATED</b>	
STATEMENT OF FINANCIAL POSITION	1
STATEMENT OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	2
STATEMENT OF CHANGE IN NET DEBT	3
STATEMENT OF CASH FLOW	4
NOTES TO THE FINANCIAL STATEMENTS	
<b>ANALYSIS OF CONSOLIDATED ACCUMULATED SURPLUS</b>	5
<b>OPERATING FUND</b>	
SCHEDULE OF FINANCIAL POSITION	6
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	7
REVENUE DETAIL: PROVINCE OF MANITOBA	8 - 9
REVENUE DETAIL: NON-PROVINCIAL GOVERNMENT SOURCES	10
EXPENSE BY FUNCTION AND BY OBJECT	11
EXPENSE DETAIL	
- Function 100: Regular Instruction	12
- Function 200: Student Support Services	13
- Function 300: Adult Learning Centres	14
- Function 400: Community Education and Services	15
- Function 500: Divisional Administration	16
- Function 600: Instructional and Other Support Services	17
- Function 700: Transportation of Pupils	18
- Function 800: Operations and Maintenance	19
DETAIL OF TRANSFERS TO (FROM) CAPITAL FUND	20
<b>CAPITAL FUND</b>	
SCHEDULE OF FINANCIAL POSITION	21
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	22
SCHEDULE OF TANGIBLE CAPITAL ASSETS	23
SCHEDULE OF RESERVE ACCOUNTS	24, 24A
<b>SPECIAL PURPOSE FUND</b>	
SCHEDULE OF FINANCIAL POSITION	25
SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS	26
STUDENT ENROLMENTS (FRAME) AND TRANSPORTATION STATISTICS (unaudited)	27
FULL TIME EQUIVALENT PERSONNEL (unaudited)	28
CALCULATION OF ADMINISTRATION COSTS (audited)	29
CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES	30 - 32



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

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## Independent Auditor's Report

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

We have audited the accompanying financial statements of **Brandon School Division**, which comprise the consolidated statement of financial position as at June 30, 2015 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 unqualified audit opinion.

### Opinion

In our opinion these consolidated financial statements present fairly, in all material respects, the financial position of **Brandon School Division** as at June 30, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Emphasis of Matters

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

A handwritten signature in blue ink that reads "BDO Canada".

Chartered Professional Accountants

Brandon, Manitoba

October 20, 2015

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 - 10th Street  
Brandon MB R7A 4E6 Canada

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## Accountants' Report In Connection with Student Enrolment Reporting

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

We have audited the EIS Enrolment File Verification Report prepared in accordance with Part I, Sections 1.1 and 1.2 of the Public Schools Enrolment and Categorical Grants Reporting for the 2013/2014 School Year of the Brandon School Division as at September 30, 2014. This enrolment information is the responsibility of the Division's management. Our responsibility is to express an opinion on this enrolment information based on our audit.

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

In our opinion, this report presents fairly, in all material respects, the enrolment of the Brandon School Division as at September 30, 2014 in accordance with the Public Schools Enrolment and Categorical Grants Reporting for the 2013/2014 School Year referred to above.

Chartered Professional Accountants

Brandon, Manitoba  
October 20, 2015

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

---

Date

---

Chairperson





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Fax: 204 726 4580  
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www.bdo.ca

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

October 20, 2015

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

Dear Mr. Labossiere:

Re: Management Letter

Brandon School Division

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

During the course of our audit of the financial statements of Brandon School Division for the year ended June 30, 2015, we did not encounter any significant matters which we believe should be brought to your attention.

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

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

Yours truly,

Todd Birkhan, CPA, CA  
Partner

**BDO Canada LLP**

**Chartered Professional Accountants**

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## Management's Responsibility for Financial Reporting

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

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

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

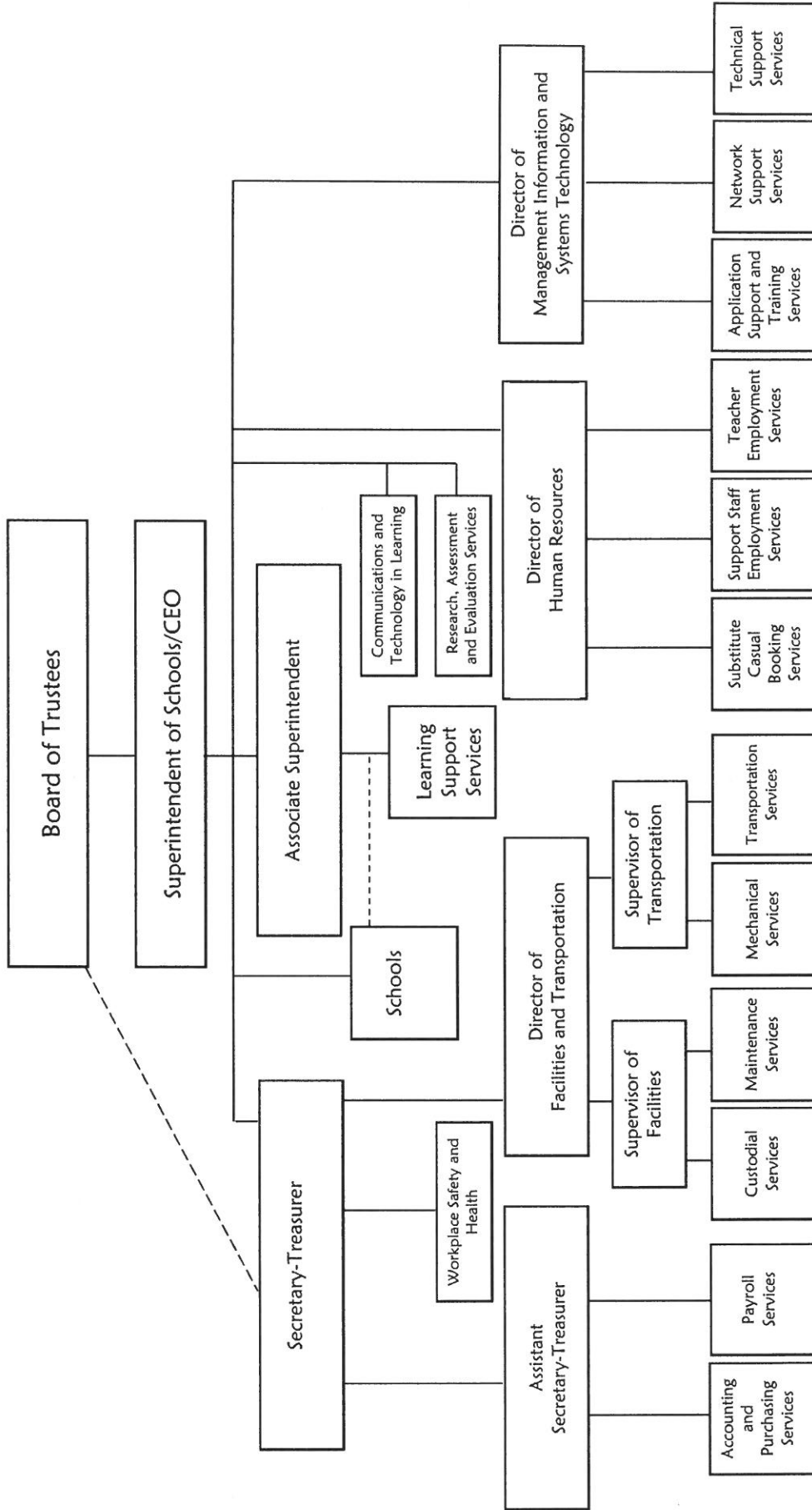
The Board of Trustees are responsible for ensuring that management fulfils its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the statements.

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

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

Chairperson \_\_\_\_\_

# Brandon School Division Organizational Reporting Structure





## EXPENSE DEFINITIONS

**Operating Fund - consists of the nine functions defined below:**

**Function 100 - Regular Instruction** - Consists of costs related directly to the K - 12 classroom (e.g. teachers, educational assistants, textbooks, related supplies, services and equipment such as desks, chairs, audio-visual equipment and computers). Also includes school based administration costs including principals, vice-principals and support staff.

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

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

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

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

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

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

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

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

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

as at June 30

Notes		2015	2014
	<b>Financial Assets</b>		
	Cash and Bank	2,342,986	-
	Due from - Provincial Government	2,779,675	2,209,205
	- Federal Government	115,778	120,117
	- Municipal Government	18,675,020	18,560,053
	- Other School Divisions	24,141	72,270
	- First Nations	53,104	57,113
	Accounts Receivable	20,702	97,031
	Accrued Investment Income	-	-
	Portfolio Investments	-	-
		<u>24,011,406</u>	<u>21,115,789</u>
	<b>Liabilities</b>		
	Overdraft	-	4,663,544
	Accounts Payable	11,363,065	12,076,877
	Accrued Liabilities	11,551	10,555
*	Employee Future Benefits	1,767,527	1,608,493
	Accrued Interest Payable	631,017	320,936
	Due to - Provincial Government	-	1,627
	- Federal Government	-	-
	- Municipal Government	-	-
	- Other School Divisions	-	-
	- First Nations	-	-
*	Deferred Revenue	3,318,142	3,166,395
*	Debenture Debt	28,854,352	15,060,824
	Other Borrowings	-	-
	School Generated Funds Liability	274,615	268,182
		<u>46,220,269</u>	<u>37,177,433</u>
	<b>Net Debt</b>	<u>(22,208,863)</u>	<u>(16,061,644)</u>
	<b>Non-Financial Assets</b>		
*	Net Tangible Capital Assets (TCA Schedule)	39,301,313	31,112,366
	Inventories	54,920	56,097
	Prepaid Expenses	338,684	243,893
		<u>39,694,917</u>	<u>31,412,356</u>
*	<b>Accumulated Surplus</b>	<u>17,486,054</u>	<u>15,350,712</u>

See accompanying notes to the Financial Statements

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

For the Year Ended June 30

Notes		2015	2014
	<b>Revenue</b>		
	Provincial Government	57,592,869	55,671,171
	Federal Government	20,196	24,918
	Municipal Government - Property Tax	32,902,072	32,108,074
	- Other	-	-
	Other School Divisions	300,824	315,072
	First Nations	130,900	173,220
	Private Organizations and Individuals	778,064	751,327
	Other Sources	163,223	68,048
	School Generated Funds	2,392,158	2,533,167
	Other Special Purpose Funds	282,436	317,960
		<u>94,562,742</u>	<u>91,962,957</u>
	<b>Expenses</b>		
	Regular Instruction	52,479,939	50,237,368
	Student Support Services	17,815,990	18,010,847
	Adult Learning Centres	-	-
	Community Education and Services	241,746	245,769
	Divisional Administration	2,619,630	2,431,661
	Instructional and Other Support Services	2,484,418	2,526,743
	Transportation of Pupils	2,213,387	2,041,728
	Operations and Maintenance	7,224,637	7,030,834
*	Fiscal - Interest	1,086,844	820,473
	- Other	1,520,377	1,439,690
	Amortization	2,057,469	1,979,188
	Other Capital Items	-	8,260
	School Generated Funds	2,376,761	2,401,010
	Other Special Purpose Funds	248,371	168,640
		<u>92,369,569</u>	<u>89,342,211</u>
	Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>2,193,173</u>	<u>2,620,746</u>
	Less: Non-vested Sick Leave Expense (Recovery)	<u>57,831</u>	<u>(8,666)</u>
	Net Current Year Surplus (Deficit)	<u>2,135,342</u>	<u>2,629,412</u>
	Opening Accumulated Surplus	15,350,712	12,721,300
	Adjustments: Tangible Cap. Assets and Accum. Amort.	-	-
	Other than Tangible Cap. Assets	-	-
	Non-vested sick leave - prior years	-	-
	Opening Accumulated Surplus, as adjusted	<u>15,350,712</u>	<u>12,721,300</u>
	<b>Closing Accumulated Surplus</b>	<u>17,486,054</u>	<u>15,350,712</u>

See accompanying notes to the Financial Statements

\* NOTE REQUIRED

**CONSOLIDATED STATEMENT OF CHANGE IN NET DEBT**

For the Year Ended June 30, 2015

	2015	2014
Net Current Year Surplus (Deficit)	<u>2,135,342</u>	<u>2,629,412</u>
Amortization of Tangible Capital Assets	2,057,469	1,979,188
Acquisition of Tangible Capital Assets	(10,246,416)	(6,746,844)
(Gain) / Loss on Disposal of Tangible Capital Assets	(20,184)	-
Proceeds on Disposal of Tangible Capital Assets	<u>20,184</u>	<u>-</u>
	<u>(8,188,947)</u>	<u>(4,767,656)</u>
Inventories (Increase)/Decrease	1,177	18,277
Prepaid Expenses (Increase)/Decrease	<u>(94,791)</u>	<u>(44,889)</u>
	<u>(93,614)</u>	<u>(26,612)</u>
(Increase)/Decrease in Net Debt	<u>(6,147,219)</u>	<u>(2,164,856)</u>
Net Debt at Beginning of Year	(16,061,644)	(13,896,788)
Adjustments Other than Tangible Cap. Assets	<u>-</u>	<u>-</u>
	<u>(16,061,644)</u>	<u>(13,896,788)</u>
<b>Net Debt at End of Year</b>	<u><u>(22,208,863)</u></u>	<u><u>(16,061,644)</u></u>

**CONSOLIDATED STATEMENT OF CASH FLOW**

For the Year Ended June 30, 2015

	2015	2014
<b>Operating Transactions</b>		
Net Current Year Surplus (Deficit)	2,135,342	2,629,412
Non-Cash Items Included in Current Year Surplus/(Deficit):		
Amortization of Tangible Capital Assets	2,057,469	1,979,188
(Gain)/Loss on Disposal of Tangible Capital Assets	(20,184)	-
Employee Future Benefits Increase/(Decrease)	159,034	56,455
Due from Other Organizations (Increase)/Decrease	(628,960)	(2,112,830)
Accounts Receivable & Accrued Income (Increase)/Decrease	76,329	(68,396)
Inventories and Prepaid Expenses - (Increase)/Decrease	(93,614)	(26,612)
Due to Other Organizations Increase/(Decrease)	(1,627)	1,627
Accounts Payable & Accrued Liabilities Increase/(Decrease)	(402,735)	2,575,621
Deferred Revenue Increase/(Decrease)	151,747	(255,184)
School Generated Funds Liability Increase/(Decrease)	6,433	(27,995)
Adjustments Other than Tangible Cap. Assets	-	-
Cash Provided by (Applied to) Operating Transactions	<u>3,439,234</u>	<u>4,751,286</u>
<b>Capital Transactions</b>		
Acquisition of Tangible Capital Assets	(10,246,416)	(6,746,844)
Proceeds on Disposal of Tangible Capital Assets	<u>20,184</u>	<u>-</u>
Cash Provided by (Applied to) Capital Transactions	<u>(10,226,232)</u>	<u>(6,746,844)</u>
<b>Investing Transactions</b>		
Portfolio Investments (Increase)/Decrease	<u>-</u>	<u>-</u>
Cash Provided by (Applied to) Investing Transactions	<u>-</u>	<u>-</u>
<b>Financing Transactions</b>		
Debenture Debt Increase/(Decrease)	13,793,528	296,985
Other Borrowings Increase/(Decrease)	<u>-</u>	<u>-</u>
Cash Provided by (Applied to) Financing Transactions	<u>13,793,528</u>	<u>296,985</u>
Cash and Bank / Overdraft (Increase)/Decrease	7,006,530	(1,698,573)
Cash and Bank (Overdraft) at Beginning of Year	<u>(4,663,544)</u>	<u>(2,964,971)</u>
<b>Cash and Bank (Overdraft) at End of Year</b>	<u><u>2,342,986</u></u>	<u><u>(4,663,544)</u></u>



# **OPERATING FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2015	2014
<b>Financial Assets</b>		
Cash and Bank	477,007	800
Due from		
- Provincial Government	2,150,692	1,892,208
- Federal Government	67,010	-
- Municipal Government	18,675,020	18,560,053
- Other School Divisions	24,141	72,270
- First Nations	53,104	57,113
- Other Funds	-	3,394,420
Accounts Receivable	20,702	97,031
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>21,467,676</u>	<u>24,073,895</u>
<b>Liabilities</b>		
Overdraft	-	3,720,324
Accounts Payable	11,063,070	12,076,877
Accrued Liabilities	11,551	10,555
Employee Future Benefits	1,767,527	1,608,493
Accrued Interest Payable	-	-
Due to		
- Provincial Government	-	1,627
- Federal Government	-	-
- Municipal Government	-	-
- Other School Divisions	-	-
- First Nations	-	-
- Capital Fund	2,679,891	-
Deferred Revenue	3,318,142	3,166,395
Other Borrowings	-	-
	<u>18,840,181</u>	<u>20,584,271</u>
<b>Net Financial Assets (Net Debt)</b>	<u>2,627,495</u>	<u>3,489,624</u>
<b>Non-Financial Assets</b>		
Inventories	54,920	56,097
Prepaid Expenses	338,684	243,893
	<u>393,604</u>	<u>299,990</u>
<b>Accumulated Surplus (Deficit)</b>	<u>3,021,099</u>	<u>3,789,614</u>

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

For the Year Ended June 30

	2015 Actual	2015 Budget	2014 Actual
<b>Revenue</b>			
Provincial Government - Core	55,360,288	55,993,100	53,814,572
Federal Government	20,196	20,000	24,918
Municipal Government - Property Tax	32,902,072	32,273,600	32,108,074
- Other	-	-	-
Other School Divisions	300,824	307,000	315,072
First Nations	130,900	266,500	173,220
Private Organizations and Individuals	778,064	732,500	751,327
Other Sources	106,773	60,500	68,048
	<u>89,599,117</u>	<u>89,653,200</u>	<u>87,255,231</u>
<b>Expenses</b>			
Regular Instruction	52,479,939	53,352,300	50,237,368
Student Support Services	17,815,990	19,122,600	18,010,847
Adult Learning Centres	-	-	-
Community Education and Services	241,746	290,900	245,769
Divisional Administration	2,619,630	2,857,600	2,431,661
Instructional and Other Support Services	2,484,418	2,495,200	2,526,743
Transportation of Pupils	2,213,387	2,151,300	2,041,728
Operations and Maintenance	7,224,637	7,560,600	7,030,834
Fiscal	1,536,052	1,568,200	1,466,498
	<u>86,615,799</u>	<u>89,398,700</u>	<u>83,991,448</u>
Current Year Surplus (Deficit) before Non-vested Sick Leave	<u>2,983,318</u>	<u>254,500</u>	<u>3,263,783</u>
Less: Non-vested Sick Leave Expense (Recovery)	<u>57,831</u>		<u>(8,666)</u>
Current Year Surplus (Deficit) after Non-vested Sick Leave	<u>2,925,487</u>	<u>254,500</u>	<u>3,272,449</u>
Net Transfers from (to) Capital Fund	(3,694,002)	(254,500)	(512,160)
Transfers from Special Purpose Funds	-		-
Net Current Year Surplus (Deficit)	<u>(768,515)</u>	<u>0</u>	<u>2,760,289</u>
Opening Accumulated Surplus (Deficit)	3,789,614		1,029,325
Adjustments: Liability for Contaminated Sites	-		-
	-		-
Non-vested sick leave - prior years	-		-
Opening Accumulated Surplus (Deficit), as adjusted	<u>3,789,614</u>		<u>1,029,325</u>
<b>Closing Accumulated Surplus (Deficit)</b>	<u>3,021,099</u>		<u>3,789,614</u>



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

For the Year Ended June 30, 2015

## **Funding of Schools Program**

### Base Support

Instructional Support	15,278,413	
Additional Instructional Support for Small Schools	-	
Sparsity	114,181	
Curricular Materials	475,525	
Information Technology	475,717	
Library Services	729,431	
Student Services	2,619,380	
Counselling and Guidance	658,073	
Professional Development	364,717	
Physical Education	192,377	
Occupancy	3,041,233	23,949,047

### Categorical Support

Transportation	1,031,416	
Board and Room	-	
Special Needs: Coordinator/Clinician	555,001	
Special Needs: Level 2	973,631	
Special Needs: Level 3	1,290,395	
Senior Years Technology Education	554,401	
English as an Additional Language	643,750	
Aboriginal Academic Achievement (including BSSAP)	342,500	
Aboriginal and International Languages	660	
French Language Education	186,606	
Small Schools	21,200	
Enrolment Change Support	189,072	
Northern Allowance	-	
Early Childhood Development Initiative	139,520	
Early Literacy Intervention	379,680	
Numeracy	88,081	
Middle Years Life/Work Exploration	23,020	
Education for Sustainable Development	15,400	6,434,333

### Equalization

12,992,745

### Additional Equalization

-

### Adjustment for Days Closed

-

### Formula Guarantee

-

### Other Program Support

School Buildings Support: "D" Projects	201,540	
Technology Education Equipment Replacement	94,390	
Skills Strategy Equipment Enhancement	148,373	
Other Minor Capital Support	-	
Prior Year Support		
Finalization of Previous Year Support	(1,272)	
Curricular Materials	-	
School Buildings Support: "D" Projects	-	
Technology Education Equipment	-	443,031

43,819,156

## For the Year Ended June 30, 2015

[illegible][illegible]

<b>TOTAL PROVINCIAL GOVERNMENT REVENUE</b>	<b>55,360,288</b>
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# **OPERATING FUND - REVENUE DETAIL** **NON-PROVINCIAL GOVERNMENT SOURCES**

For the Year Ended June 30, 2015

## **Federal Government**

Tuition Fees		-	
Transportation of Pupils		-	
French Language Monitor		-	
English as an Additional Language (Adults)		-	
Other:	Odyssey Program	20,196	
			20,196

## **Municipal Government**

Special Requirement	42,286,846		
Less: Education Property Tax Credit	(7,556,024)		
Less: Tax Incentive Grant	(1,828,750)	32,902,072	
Other:		-	32,902,072

## **Other School Divisions**

Tuition Fees		-	
Transfer Fees		62,400	
Residual Fees		238,276	
Transportation of Pupils		-	
Other:	Sub Recoveries	148	
			300,824

## **First Nations**

Tuition Fees		130,900	
Transportation of Pupils		-	
Other:		-	
			130,900

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

Regular Tuition		-	
International Tuition		66,000	
Continuing Education		-	
Other Tuition:		-	
Food Service		250,834	
Government Business Enterprises (GBE's)		-	
Other:	Joint Use Recoveries	61,685	
	Field Trip Recoveries	60,111	
	Building Space Rental	39,481	
	Vocational Sales	52,927	
	PMHA Recoveries	125,156	
	Expense Recoveries	121,870	778,064

## **Other Sources**

Interest		106,773	
Donations		-	
Other:		-	
			106,773

**TOTAL NON-PROVINCIAL GOVERNMENT REVENUE**

**34,238,829**

# 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	2015	2014
	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	45,137,041	16,234,634	-	154,240	1,841,972	1,657,146	1,319,342	3,204,452		69,548,827	67,703,568
Employees Benefits and Allowances	2,513,736	1,264,382	-	18,556	186,916	115,012	200,928	454,943		4,754,473	4,782,735
Services	627,520	247,283	-	26,558	555,387	657,631	272,872	2,768,688		5,155,939	4,860,138
Supplies, Materials and Minor Equipment	4,078,922	69,691	-	42,392	35,355	54,629	420,245	796,554		5,497,788	5,055,659
Interest and Bank Charges									15,675	15,675	26,808
Bad Debt Expense									27,685	27,685	0
Transfers	122,720	-	-	-	-	-	-	-	(PAYROLL TAX) 1,492,692	1,615,412	1,562,540
TOTALS	52,479,939	17,815,990	0	241,746	2,619,630	2,484,418	2,213,387	7,224,637	1,536,052	86,615,799	83,991,448

# **OPERATING FUND - EXPENSE DETAIL: FUNCTION 100** For the Year Ended June 30, 2015

REGULAR INSTRUCTION		10	SINGLE TRACK SCHOOLS *				80	90	TOTALS
			20	50	70				
CODE	OBJECT \ PROGRAM	ADMINISTRATION	ENGLISH LANGUAGE	FRANÇAIS	FRENCH IMMERSION	DUAL TRACK SCHOOLS **	SENIOR YEARS TECHNOLOGY EDUCATION		
3XX SALARIES									
320	Executive, Managerial and Supervisory	3,890,539						3,890,539	
330	Instructional - Teaching		29,415,381		1,438,294	5,523,303	2,004,969	38,381,947	
350	Instructional - Other		848,323		16,521	166,914	107,080	1,138,838	
360	Technical, Specialized and Service	49,722	20,980			24,215	126,514	221,431	
370	Secretarial, Clerical and Other	1,106,729						1,106,729	
390	Information Technology	397,557						397,557	
	Total Salaries	5,444,547	30,284,684	0	1,454,815	5,714,432	2,238,563	45,137,041	
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	348,388	1,641,538		75,216	323,961	124,633	2,513,736	
5-6XX SERVICES									
510	Professional, Technical and Specialized	638	2,301					2,939	
520	Communications	145,226						145,226	
540	Travel and Meetings	3,393	13,227			2,146	97	18,863	
560	Tuition		164				19,884	20,048	
570	Printing and Binding							0	
580	Insurance and Bond Premiums							0	
590	Maintenance and Repair Services	1,029	65,621		313	15,627	15,172	97,762	
610	Rentals	1,745	48,997		2,414	10,782		63,938	
630	Advertising							0	
640	Dues and Fees		13,593			273		13,866	
650	Professional and Staff Development	6,573						6,573	
680	Information Technology Services	157,189	84,134			16,982		258,305	
	Total Services	315,793	228,037	0	2,727	45,810	35,153	627,520	
7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT									
710	Supplies	33,861	923,070		57,902	192,577	539,904	1,747,314	
740	Curricular and Media Materials		598,872		969	78,925	26,521	705,287	
760	Minor Equipment	8,750	225,861		2,307	6,736	274,050	517,704	
780	Information Technology Equipment	393	1,093,219			5,697	9,308	1,108,617	
	Total Supplies, Materials and Minor Equipment	43,004	2,841,022	0	61,178	283,935	849,783	4,078,922	
96X-99 TRANSFERS									
960	School Divisions		122,720					122,720	
980	Organizations and Individuals							0	
	Total Transfers	0	122,720	0	0	0	0	122,720	
TOTALS		6,151,732	35,118,001	0	1,593,936	6,368,138	3,248,132	52,479,939	

\* 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, 2015

19-Oct-15

<b>STUDENT SUPPORT SERVICES</b>		10	30	40	50	60	70	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION /CO-ORDINATION	CLINICAL AND RELATED SERVICES	SPECIAL PLACEMENT	REGULAR PLACEMENT	RESOURCE SERVICES	COUNSELLING AND GUIDANCE	
<b>3XX SALARIES</b>								
320	Executive, Managerial and Supervisory	87,624						87,624
330	Instructional - Teaching			828,279	2,999,867	4,051,706	1,391,913	9,271,765
350	Instructional - Other		2,045	872,387	3,719,529	159,655	340,388	5,094,004
360	Technical, Specialized and Service							0
370	Secretarial, Clerical and Other	50,613	4,515					55,128
380	Clinician		1,726,113					1,726,113
390	Information Technology							0
	Total Salaries	138,237	1,732,673	1,700,666	6,719,396	4,211,361	1,732,301	16,234,634
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>								
		8,886	90,776	158,062	659,765	227,872	119,021	1,264,382
<b>5-6XX SERVICES</b>								
510	Professional, Technical and Specialized		22,613			59,450	94,142	176,205
520	Communications	931	11,203		521	2,238	821	15,714
540	Travel and Meetings		33,226	1,188		9,613	11,337	55,364
560	Tuition							0
570	Printing and Binding							0
580	Insurance and Bond Premiums							0
590	Maintenance and Repair Services							0
610	Rentals							0
630	Advertising							0
640	Dues and Fees				0	0		0
650	Professional and Staff Development							0
680	Information Technology Services							0
	Total Services	931	67,042	1,188	521	71,301	106,300	247,283
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>								
710	Supplies	300	20,308	13,734	1,254	308		35,904
740	Curricular and Media Materials		5,811	978				6,789
760	Minor Equipment		9,989			2,008		11,997
780	Information Technology Equipment		10,433	2,108		2,460		15,001
	Total Supplies, Materials and Minor Equipment	300	46,541	16,820	1,254	4,776	0	69,691
<b>96X-99 TRANSFERS</b>								
960	School Divisions							0
980	Organizations and Individuals							0
	Total Transfers	0	0	0	0			0
<b>TOTALS</b>		148,354	1,937,032	1,876,736	7,380,936	4,515,310	1,957,622	17,815,990

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

For the Year Ended June 30, 2015

<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, 2015

<b>COMMUNITY EDUCATION AND SERVICES</b>		10	20	30	40	TOTALS
CODE	OBJECT \ PROGRAM	CONTINUING EDUCATION	ENGLISH AS AN ADDITIONAL LANGUAGE FOR ADULTS	COMMUNITY SERVICES AND RECREATION	PRE-KINDERGARTEN EDUCATION	
3XX	SALARIES					
320	Executive, Managerial and Supervisory					0
330	Instructional - Teaching					0
350	Instructional - Other			34,393	46,622	81,015
360	Technical, Specialized and Service			46,650		46,650
370	Secretarial, Clerical and Other					0
380	Clinician				26,575	26,575
390	Information Technology					0
	Total Salaries	0	0	81,043	73,197	154,240
4XX	EMPLOYEES BENEFITS AND ALLOWANCES			10,152	8,404	18,556
5-6XX	SERVICES					
510	Professional, Technical and Specialized				24,038	24,038
520	Communications					0
540	Travel and Meetings				420	420
570	Printing and Binding					0
580	Insurance and Bond Premiums					0
590	Maintenance and Repair Services					0
610	Rentals					0
630	Advertising					0
640	Dues and Fees					0
650	Professional and Staff Development				2,100	2,100
680	Information Technology Services					0
	Total Services	0	0	0	26,558	26,558
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies					
740	Curricular and Media Materials			25,083	17,309	42,392
760	Minor Equipment					0
780	Information Technology Equipment					0
	Total Supplies, Materials and Minor Equipment	0	0	25,083	17,309	42,392
96X-99	TRANSFERS					
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0	0	0
	TOTALS	0	0	116,278	125,468	241,746



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

For the Year Ended June 30, 2015

<b>DIVISIONAL ADMINISTRATION</b>		10	20	30	50	TOTALS
CODE	OBJECT \ PROGRAM	BOARD OF TRUSTEES	INSTRUCTIONAL MANAGEMENT & ADMINISTRATION	BUSINESS AND ADMINISTRATIVE SERVICES	MANAGEMENT INFORMATION SERVICES	
3XX	SALARIES					
310	Trustees Remuneration	136,586				136,586
320	Executive, Managerial and Supervisory		312,121	334,414	91,543	738,078
360	Technical, Specialized and Service			283,894		283,894
370	Secretarial, Clerical and Other		155,650	527,764		683,414
390	Information Technology					0
	Total Salaries	136,586	467,771	1,146,072	91,543	1,841,972
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	2,424	31,949	139,329	13,214	186,916
5-6XX	SERVICES					
510	Professional, Technical and Specialized	38,363	1,755	106,814	37,202	184,134
520	Communications		5,023	35,962	1,800	42,785
540	Travel and Meetings	33,756	31,190	13,825	1,740	80,511
570	Printing and Binding					0
580	Insurance and Bond Premiums			39,751		39,751
590	Maintenance and Repair Services	649	8,152	1,866		10,667
610	Rentals			9,408		9,408
630	Advertising		254	49,475		49,729
640	Dues and Fees	92,368	4,178	4,027	300	100,873
650	Professional and Staff Development			19,566	9,312	28,878
680	Information Technology Services				8,651	8,651
	Total Services	165,136	50,552	280,694	59,005	555,387
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT					
710	Supplies		4,319		3,606	7,925
740	Curricular and Media Materials					0
760	Minor Equipment		4,200	14,514		18,714
780	Information Technology Equipment	52			8,664	8,716
	Total Supplies, Materials and Minor Equipment	52	8,519	14,514	12,270	35,355
96X-99	TRANSFERS					
960	School Divisions					0
980	Organizations and Individuals					0
999	Recharge					0
	Total Transfers	0	0	0		0
	TOTALS	304,198	558,791	1,580,609	176,032	2,619,630

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 600

For the Year Ended June 30, 2015

INSTRUCTIONAL AND OTHER SUPPORT SERVICES		05	10	20	30	80	TOTALS
CODE	OBJECT \ PROGRAM	CURRICULUM CONSULTING & DEVELOPMENT ADMINISTRATION	CURRICULUM CONSULTING & DEVELOPMENT	LIBRARY / MEDIA CENTRE	PROFESSIONAL AND STAFF DEVELOPMENT	OTHER	
3XX	SALARIES						
320	Executive, Managerial and Supervisory		80,198				80,198
330	Instructional - Teaching		270,932	768,416	327,171		1,366,519
350	Instructional - Other			107,465			107,465
360	Technical, Specialized and Service				49,456	28,755	78,211
370	Secretarial, Clerical and Other				24,753		24,753
390	Information Technology						0
	Total Salaries	0	351,130	875,881	401,380	28,755	1,657,146
4XX	EMPLOYEES BENEFITS AND ALLOWANCES		17,338	54,348	39,780	3,546	115,012
5-6XX	SERVICES						
510	Professional, Technical and Specialized			999	0		999
520	Communications		2,578	499	1,102	273	4,452
540	Travel and Meetings		7,808			5,390	13,198
560	Tuition						0
570	Printing and Binding						0
580	Insurance and Bond Premiums						0
590	Maintenance and Repair Services						0
610	Rentals						0
630	Advertising						0
640	Dues and Fees						0
650	Professional and Staff Development		3,815	25	613,906	9,035	9,060
680	Information Technology Services			12,201			12,201
	Total Services	0	14,201	13,724	615,008	14,698	657,631
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies		1,083	4,032		10,045	15,160
740	Curricular and Media Materials			39,469			39,469
760	Minor Equipment						0
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	1,083	43,501	0	10,045	54,629
96X-99	TRANSFERS						
960	School Divisions						0
980	Organizations and Individuals						0
	Total Transfers					0	0
	TOTALS	0	383,752	987,454	1,056,168	57,044	2,484,418

**OPERATING FUND - EXPENSE DETAIL - FUNCTION 700**

For the Year Ended June 30, 2015

<b>TRANSPORTATION OF PUPILS</b>		10	20	70	80	90	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	REGULAR	ALLOWANCES IN LIEU OF TRANSPORTATION	BOARDING OF STUDENTS/ DORMITORIES	FIELD TRIPS AND OTHER	
<b>3XX SALARIES</b>							
320	Executive, Managerial and Supervisory	137,681					137,681
350	Instructional - Other						0
360	Technical, Specialized and Service		1,129,254			32,127	1,161,381
370	Secretarial, Clerical and Other	20,280					20,280
390	Information Technology						0
	Total Salaries	157,961	1,129,254		0	32,127	1,319,342
<b>4XX EMPLOYEES BENEFITS AND ALLOWANCES</b>		25,511	175,411			6	200,928
<b>5-6XX SERVICES</b>							
510	Professional, Technical and Specialized		260				260
520	Communications	2,200	816				3,016
540	Travel and Meetings	261	364			37,405	38,030
550	Transportation of Pupils		4,374				4,374
570	Printing and Binding						0
580	Insurance and Bond Premiums		14,994				14,994
590	Maintenance and Repair Services		184,850				184,850
610	Rentals		1,973				1,973
630	Advertising		211				211
640	Dues and Fees		1,670				1,670
650	Professional and Staff Development	1,113	15,244				16,357
680	Information Technology Services	7,137					7,137
	Total Services	10,711	224,756	0	0	37,405	272,872
<b>7XX SUPPLIES, MATERIALS AND MINOR EQUIPMENT</b>							
710	Supplies		402,753				402,753
740	Curricular and Media Materials						0
760	Minor Equipment		17,492				17,492
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	0	420,245		0	0	420,245
<b>96X-99 TRANSFERS</b>							
960	School Divisions						0
980	Organizations and Individuals						0
999	Recharge						0
	Total Transfers	0	0	0	0	0	0
<b>TOTALS</b>		194,183	1,949,666	0	0	69,538	2,213,387

## OPERATING FUND - EXPENSE DETAIL: FUNCTION 800

For the Year Ended June 30, 2015

OPERATIONS AND MAINTENANCE		10	20	50	70	80	TOTALS
CODE	OBJECT \ PROGRAM	ADMINISTRATION	SCHOOL BUILDINGS MAINTENANCE	SCHOOL BUILDINGS REPAIRS AND REPLACEMENTS	OTHER BUILDINGS	GROUNDS	
3XX	SALARIES						
320	Executive, Managerial and Supervisory	179,438					179,438
360	Technical, Specialized and Service		2,847,097		105,496	51,163	3,003,756
370	Secretarial, Clerical and Other	21,258					21,258
390	Information Technology						0
	Total Salaries	200,696	2,847,097	0	105,496	51,163	3,204,452
4XX	EMPLOYEES BENEFITS AND ALLOWANCES	30,713	403,343		16,052	4,835	454,943
5-6XX	SERVICES						
510	Professional, Technical and Specialized		51,457	1,102			52,559
520	Communications	3,562	1,484				5,046
530	Utility Services		1,214,864		60,762		1,275,626
540	Travel and Meetings		1,186				1,186
570	Printing and Binding						0
580	Insurance and Bond Premiums		182,483				182,483
590	Maintenance and Repair Services	384	527,611	428,996		25,095	982,086
610	Rentals	1,093	83,385				84,478
620	Property Taxes		92,954		44,672	28,118	165,744
630	Advertising						0
640	Dues and Fees	457	332				789
650	Professional and Staff Development	1,699	4,840				6,539
680	Information Technology Services	12,152					12,152
	Total Services	19,347	2,160,596	430,098	105,434	53,213	2,768,688
7XX	SUPPLIES, MATERIALS AND MINOR EQUIPMENT						
710	Supplies	3,549	657,917	80,623	2,002	31,380	775,471
740	Curricular and Media Materials						0
760	Minor Equipment	1,489	18,698			896	21,083
780	Information Technology Equipment						0
	Total Supplies, Materials and Minor Equipment	5,038	676,615	80,623	2,002	32,276	796,554
96X-99	TRANSFERS						
999	Recharge						0
	TOTALS	255,794	6,087,651	510,721	228,984	141,487	7,224,637

For the Year Ended June 30, 2015

<b>Net Transfers To (From) Capital Fund</b>	<b>3,694,002</b>
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**CAPITAL FUND SCHEDULE OF FINANCIAL POSITION**

as at June 30

	2015	2014
<b>Financial Assets</b>		
Cash and Bank	-	-
Due from		
- Provincial Government	628,983	316,997
- Federal Government	48,196	119,819
- Municipal Government	-	-
- First Nations	-	-
- Other Funds	2,679,891	924,508
Accounts Receivable	-	-
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>3,357,070</u>	<u>1,361,324</u>
<b>Liabilities</b>		
Overdraft	166,116	2,916,323
Accounts Payable	295,824	-
Accrued Liabilities	-	-
Accrued Interest Payable	631,017	320,936
Due to		
- Provincial Government	-	-
- Federal Government	-	-
- Municipal Government	-	-
- First Nations	-	-
- Operating Fund	-	4,318,928
Deferred Revenue	-	-
Debenture Debt	28,854,352	15,060,824
Other Borrowings	-	-
	<u>29,947,309</u>	<u>22,617,011</u>
<b>Net Debt</b>	<u>(26,590,239)</u>	<u>(21,255,687)</u>
<b>Non-Financial Assets</b>		
Net Tangible Capital Assets	<u>39,301,313</u>	<u>31,112,366</u>
<b>Accumulated Surplus / Equity *</b>	<u>12,711,074</u>	<u>9,856,679</u>
* Comprised of:		
Reserve Accounts	3,854,039	924,508
Equity in Tangible Capital Assets	8,857,035	8,932,171
	<u>12,711,074</u>	<u>9,856,679</u>



# CAPITAL FUND SCHEDULE OF REVENUE, EXPENSES AND ACCUMULATED SURPLUS

For the Year Ended June 30

	2015	2014
<b>Revenue</b>		
Provincial Government		
Grants	-	-
Debt Servicing - Principal	1,166,290	1,071,000
- Interest	1,066,291	785,599
Federal Government		-
Municipal Government	-	-
Other Sources:		
Investment Income	-	-
Donations	-	-
MB Hydro grant	-	-
Gain / (Loss) on Disposal of Capital Assets	20,184	-
Gain on receipt of Modular classroom	-	-
PSFB Project / Furniture Claims	36,266	
	-	-
	36,266	-
	2,289,031	1,856,599
<b>Expenses</b>		
Amortization	2,057,469	1,979,188
Debt Service Interest	1,071,169	793,665
Other Interest	-	-
Other Capital Items		8,260
	3,128,638	2,781,113
Current Year Surplus / (Deficit)	(839,607)	(924,514)
Net Transfers from (to) Operating Fund	3,694,002	512,160
Transfers from Special Purpose Fund	-	-
Net Current Year Surplus (Deficit)	2,854,395	(412,354)
Opening Accumulated Surplus / Equity	9,856,679	10,269,033
Adjustments:	-	-
	-	-
Opening Accumulated Surplus / Equity as adjusted	9,856,679	10,269,033
<b>Closing Accumulated Surplus / Equity</b>	12,711,074	9,856,679

# **SCHEDULE OF TANGIBLE CAPITAL ASSETS** at June 30, 2015

	Buildings and Leasehold Improvements		School Buses	Other Vehicles	Furniture / Fixtures & Equipment	Computer Hardware & Software *	Land	Land Improvements	Assets Under Construction	2015 TOTALS	2014 TOTALS
	School	Non-School									
<b>Tangible Capital Asset Cost</b>											
Opening Cost, as previously reported	60,481,455	1,937,773	4,090,009	305,807	2,472,838	1,332,269	1,079,084	298,062	5,467,685	77,464,982	70,718,138
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening Cost adjusted	60,481,455	1,937,773	4,090,009	305,807	2,472,838	1,332,269	1,079,084	298,062	5,467,685	77,464,982	70,718,138
Add:											
Additions during the year	6,752,199	-	460,469	69,397	258,411	-	-	-	2,705,940	10,246,416	6,746,844
Less:											
Disposals and write downs	-	-	149,391	40,912	-	-	-	-	-	190,303	-
Closing Cost	67,233,654	1,937,773	4,401,087	334,292	2,731,249	1,332,269	1,079,084	298,062	8,173,625	87,521,095	77,464,982
<b>Accumulated Amortization</b>											
Opening, as previously reported	39,358,703	1,400,507	2,750,311	230,622	2,302,237	257,358	-	52,878	-	46,352,616	44,373,428
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Opening adjusted	39,358,703	1,400,507	2,750,311	230,622	2,302,237	257,358	-	52,878	-	46,352,616	44,373,428
Add:											
Current period Amortization	1,433,384	43,160	291,267	24,527	63,752	171,573	-	29,806	-	2,057,469	1,979,188
Less:											
Accumulated Amortization on Disposals and Writedowns	-	-	149,391	40,912	-	-	-	-	-	190,303	-
Closing Accumulated Amortization	40,792,087	1,443,667	2,892,187	214,237	2,365,989	428,931	-	82,684	-	48,219,782	46,352,616
<b>Net Tangible Capital Asset</b>	26,441,567	494,106	1,508,900	120,055	365,260	903,338	1,079,084	215,378	8,173,625	39,301,313	31,112,366
<b>Proceeds from Disposal of Capital Assets</b>	-	-	2,600	17,584	-	-	-	-	-	20,184	-

\* Includes network infrastructure.



**SCHEDULE OF CAPITAL RESERVE ACCOUNTS**  
For the Year Ended June 30, 2015

Fund Name >	Buses	School Buildings	Admin Buildings	ERP System	Bus Garage Addition	Sub-Totals
Opening Balance, July 1, 2014	337,425	411,557	175,526	-	-	924,508
Additions: (Provide a description of each transaction)						
Transfer to Bus Reserve	550,000					-
Transfer to ERP System Reserve Motion 18/2015				800,000		550,000
Transfer to Bus Bay Addition Reserve Motion 96/2015					450,000	800,000
						450,000
						-
						-
						-
						-
						-
Total Additions	550,000	-	-	800,000	450,000	1,800,000
Withdrawals: (Provide a description of each transaction)						
Purchase of 4 Busses	460,469					-
						460,469
						-
						-
						-
						-
						-
Total Withdrawals	460,469	-	-	-	-	-
Closing Balance, June 30, 2015	426,956	411,557	175,526	800,000	450,000	2,264,039

## For the Year Ended June 30, 2015

24A

# SPECIAL PURPOSE FUND SCHEDULE OF FINANCIAL POSITION

as at June 30

	2015	2014
<b>Financial Assets</b>		
Cash and Bank	2,032,095	1,972,303
GST Receivable	572	298
Accrued Investment Income	-	-
Portfolio Investments	-	-
	<u>2,032,667</u>	<u>1,972,601</u>
<b>Liabilities</b>		
School Generated Funds Liability	274,615	268,182
Accounts Payable	4,171	-
Accrued Liabilities	-	-
Due to Other Funds	-	-
Deferred Revenue	-	-
	<u>278,786</u>	<u>268,182</u>
<b>Accumulated Surplus *</b>	<u>1,753,881</u>	<u>1,704,419</u>
* Comprised of:		
School Generated Funds Accumulated Surplus	691,270	675,873
Other Funds Accumulated Surplus	<u>1,062,611</u>	<u>1,028,546</u>
<b>Accumulated Surplus *</b>	<u>1,753,881</u>	<u>1,704,419</u>

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

For the Year Ended June 30

	2015	2014
<b>Revenue</b>		
School Generated Funds	2,392,158	2,533,167
Other Funds Contributions	270,521	307,247
Interest	11,915	10,713
	<u>2,674,594</u>	<u>2,851,127</u>
<b>Expenses</b>		
School Generated Funds	2,376,761	2,401,010
Other Funds Withdrawals	248,371	168,640
	<u>-</u>	<u>-</u>
	<u>2,625,132</u>	<u>2,569,650</u>
Current Year Surplus (Deficit)	49,462	281,477
Transfers (to) Operating Fund	-	-
Transfers (to) Capital Fund	-	-
Net Current Year Surplus (Deficit)	<u>49,462</u>	<u>281,477</u>
Opening Accumulated Surplus	1,704,419	1,422,942
Adjustments: School Generated Funds	-	-
Other Funds	-	-
Opening Accumulated Surplus as adjusted	<u>1,704,419</u>	<u>1,422,942</u>
<b>Closing Accumulated Surplus</b>	<u><u>1,753,881</u></u>	<u><u>1,704,419</u></u>

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

ENROLMENTS BY PROGRAM		F.T.E. Enrolment September 30, 2014
REGULAR INSTRUCTION		
English Language - Single Track		5,881.5
Francais - Single Track		-
French Immersion - Single Track		318.0
Dual Track		
- English Language	1,074.5	
- Francais	-	
- French Immersion	389.0	
- Other Bilingual	-	1,463.5
Senior Years Technology Education		393.0
TOTAL NUMBER OF FULL TIME EQUIVALENT K - 12 STUDENTS		<u>8,056.0</u>

TRANSPORTATION OF PUPILS	
TRANSPORTED STUDENTS (September 30)	3,170
TOTAL KILOMETERS - LOG BOOK (For the period ended June 30)	863,280
TOTAL KILOMETERS - BUS ROUTES (For the period ended June 30)	821,603
LOADED KILOMETERS (For the period ended June 30)	508,808

**FULL TIME EQUIVALENT PERSONNEL (UNAUDITED)**

For the 2014/15 Fiscal Year

CODE	OBJECT \ FUNCTION	FUNCTION 100	FUNCTION 200	FUNCTION 300	FUNCTION 400	FUNCTION 500	FUNCTION 600	FUNCTION 700	FUNCTION 800	TOTALS
320	Executive, Managerial, & Supervisory	33.00	0.75			6.00	1.00	2.00	2.00	44.75
330	Instructional - Teaching	472.71	113.25				14.25			600.21
350	Instructional - Other	44.41	205.60		3.00		4.00			257.01
360	Technical, Specialized And Service	8.84				4.65	2.19	34.95	71.20	121.83
370	Secretarial, Clerical And Other	28.50	2.47			15.39	0.50	0.50	0.50	47.86
380	Clinician		21.25							21.25
390	Information Technology	7.00								7.00
<b>TOTALS (excluding Trustees)</b>		<b>594.46</b>	<b>343.32</b>	<b>0.00</b>	<b>3.00</b>	<b>26.04</b>	<b>21.94</b>	<b>37.45</b>	<b>73.70</b>	<b>1,099.91</b>
510	Contracted Clinicians (include private clinicians where possible)									
310	TRUSTEES									9.00

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

**Administration Costs**

Divisional Administration, Function 500	2,619,630
Curriculum Consulting & Development Administration, Program 605	0
Transportation Administration, Program 710	194,183
Operations & Maintenance Administration, Program 810	255,794
Sub-total	3,069,607
Less: Liability Insurance	39,751
Administration portion of self-funded expenses (see below)	0 *
	<u><u>3,029,856 (A)</u></u>

**Expense Base**

Total Operating Expenses	86,615,799
Plus: Transfers to Capital	3,696,602
Less: Adult Learning Centres, Function 300	0
	<u><u>90,312,401 (B)</u></u>

**Percentage (A) / (B)**
3.4%
**Self-Funded Expenses (fully offset by incremental revenues):**
**International Student Programs**

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

**Self-Administered Pension Plans**

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

(1) Incremental costs of the program.

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

## CALCULATION OF ALLOWABLE AND UNSUPPORTED EXPENSES

CALCULATION OF ALLOWABLE EXPENSES									
FUNCTION / PROGRAM	TOTAL EXPENSES	ADJUSTMENTS TO EXPENSES	REDUCTIONS TO EXPENSES					ALLOWABLE EXPENSES	
			CATEGORICAL SUPPORT	OTHER PROGRAM SUPPORT	OTHER PROVINCIAL GOVERNMENT REVENUE	NON-PROVINCIAL SOURCES			
						TUITION, TRANSFER AND RESIDUAL FEES	OTHER		
	<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<&								

☒ OPEN OR CLOSE DETAIL

OTHER FUNCTION/PROGRAMS EXPENSES	<b>59,289,804</b>
100 Regular Instruction	52,479,939
500 Administration	2,619,630
605 Curriculum Consulting Admin.	0
610 Curriculum Consulting	383,752
680 Other	57,044
700 Transportation of Pupils	2,213,387
900 Fiscal	1,536,052
<b>TOTAL EXPENSES</b>	<b>86,615,799</b>

## CALCULATION OF UNSUPPORTED EXPENSES

OTHER FUNCTION/PROGRAMS EXPENSES	59,289,804
TOTAL ALLOWABLE EXPENSES	23,129,704
TOTAL UNALLOCATED ADJUSTMENTS/REDUCTIONS (1)	(5,739,484)
- ADJUSTMENTS TO EXPENSES	252,137
- CATEGORICAL SUPPORT	(2,665,525)
- OTHER PROGRAM SUPPORT	(241,491)
- OTHER PROVINCIAL GOVERNMENT REVENUE	(2,091,888)
- NON-PROV. SOURCES - TUITION, TRANSFER AND RESI	(497,576)
- NON-PROV. SOURCES - OTHER	(495,141)
Base Support (from page 8)	(23,949,047)
Formula Guarantee (from page 8)	0
SCHOOL BUS AMORTIZATION (from TCA Sched page 23)	291,267
<b>TOTAL UNSUPPORTED EXPENSES</b>	<b>53,022,244</b>

☒ OPEN OR CLOSE DETAIL



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

[illegible]

CATEGORICAL SUPPORT TO BE ALLOCATED	
Special Needs: Coordinator/Clinician	
(A) Maximum Support	555,001
(B) Eligible Expenses	1,840,980
(C) Less related revenues	
(D) Allowable Expenses (B) - (C)	1,840,980
Eligible Support (lesser of A or D)	
Special Needs: Level 2 and 3	
Aboriginal Academic Achievement	
Early Literacy Intervention	
Numeracy	
	555,001
	2,264,026
	342,500
	379,680
	88,081
Small Schools	
(A) Maximum Support	21,200
(B) Program Expenses	21,338
Eligible Support (lesser of A or B)	
Board and Room	
(A) Maximum Support	21,200
(B) Program Expenses	21,338
Eligible Support (lesser of A or B)	
Early Childhood Development	
	0
	139,520
Total allocable Categorical Support (carried to Allow Input)	
3,790,008	
Non-allocable Categorical Support	
2,644,325	
Total Categorical Support (carried to page 30)	
6,434,333	

**CALCULATION OF ALLOWABLE SCHOOL BUILDING SUPPORT "D" EXPENSES:**

Program 850 School Building Repairs & Replacements	
PLUS: Capitalized Section "D" Expenses (net)	
Grounds	510,721
LESS: Related revenue other than "D" Support	0
	-
	-

**Allowable Section "D" Expenses** (C) 510,721

**Expenses to be used for calculating "D" Grant. Enter an amount to overwrite if different from above.** (D) 510,721  
(cannot be more than amount on line "C")

Refer to page 2 of the Allowable Expenses Guide when completing this section.

OTHER PROGRAM SUPPORT:	
School Buildings Support: "D" Projects	201,540
Technology Education Equipment & Skills Strategy Equipment Enhancement	242,763
Other Minor Capital Support	0
Curricular Materials Prior Year Support	0
Finalization of Previous Year's support	(1,272)
<b>Amount carried forward to Allowable Expenses</b>	<b>443,031</b>

**CALCULATION OF ALLOWABLE EXPENSES**

OTHER PROVINCIAL GOVERNMENT REVENUE:			
Other Dept. of Education	Allocated	Unallocated	Total
General Support Grant		1,439,918	1,439,918
Education Property Tax Credit		7,556,024	7,556,024
Tax Incentive Grant		1,828,750	1,828,750
All other	716,440		716,440
Other Provincial Government Departments	0		0
<b>Total Revenue</b>	716,440	10,824,692	11,541,132

NON-PROVINCIAL SOURCES:			
Federal Government	Allocated	Unallocated	Total
Tuition Fees	0		0
All other	20,196		20,196
Municipal Government			
Net Special Requirement		32,902,072	32,902,072
Other	0		0
Other School Divisions			
Tuition Fees	0		0
Transfer Fees	62,400		62,400
Residual Fees	238,276		238,276
All other	148		148
First Nations			
Tuition Fees	130,900		130,900
All other	0		0
Private Organizations and Individuals			
Tuition Fees	66,000		66,000
Ancillary Services	712,064		712,064
Other Sources			
Interest		106,773	106,773
Donations	0		0
Other	0		0
<b>Total Revenue</b>	1,229,984	33,008,845	34,238,829

ALL REVENUES REPORTED ON THIS PAGE, EXCEPT THOSE SHADED, MUST BE DEDUCTED FROM TOTAL EXPENSES ON PAGE 30 UNLESS THERE ARE SPECIAL CIRCUMSTANCES WHICH WOULD MAKE AN ALLOCATION IMPRACTICAL OR INAPPROPRIATE. IN THOSE LIMITED CASES, REASONS FOR NOT ALLOCATING MUST BE PROVIDED BELOW.

**OTHER PROVINCIAL GOVERNMENT REVENUE:**

Total Revenue	11,541,132
Education Property Tax Credit	(7,556,024)
Tax Incentive Grant	(1,828,750)
<b>PROVINCIAL REVENUE FOR EQUALIZATION</b>	<b>2,156,358</b>
(to agree with Other Provincial Gov't Revenue on page 30)	

**NON-PROVINCIAL SOURCES:**

TOTAL ALLOCABLE FEES	<b>497,576</b>
(Tuition, Transfer and Residual Fees)	

**TOTAL ALLOCABLE OTHER REVENUE**

(to agree with total other revenue on page 30)

<b>732,408</b>
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**TOTAL ALLOCABLE NON-PROV. SOURCES**

<b>1,229,984</b>
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**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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

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

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

**2. Significant Accounting Policies**

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

**a) Reporting Entity and Consolidation**

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

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

**b) Basis of Accounting**

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

**c) Fund Accounting**

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

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

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**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	25,000	10
Buildings - bricks, mortar, steel	25,000	40
Buildings - wood frame	25,000	25
School buses	20,000	10
Vehicles	10,000	5
Equipment	10,000	5
Network Infrastructure	25,000	10
Computer Hardware, Servers, Peripherals	5,000	4
Computer Software	10,000	4
Furniture & Fixtures	5,000	10
Leasehold Improvements	25,000	Over term of lease

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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, 2015**

**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, 2015**

**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, 2015 is \$10,500,000. The Division also has an authorized line of credit with CIBC of \$6,500,000 for the George Fitton School New Gymnasium & New Child Care Facility project by way of overdrafts; the unused portion of the line of credit at June 30, 2015 is \$6,333,884. Both lines of credit are repayable on demand at the bank's prime rate less .600%; interest is paid monthly. Interest earned is the monthly average Banker's Acceptance rate less the Banker's Acceptance cap.

**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, 2015 is an increase of \$57,831 (2014 - decrease of \$8,666). At June 30, 2015, the Division has recorded an estimated liability of \$416,654 (2014 - \$358,823) 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% (2014 - 5%) and a salary rate increase of 2% (2014 - 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 2014-2015 is an increase of \$4,073 (2013-2014 increase of \$51,868).

At June 30, 2015, the Division has recorded an estimated liability for employee future benefits of \$1,767,527 (2014 - \$1,608,493).

**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, 2014	Additions in the period	Revenue recognized in the period	Balance as at June 30, 2015
Education property tax credit	\$ 3,091,472	\$ 7,558,832	\$7,429,291	\$ 3,221,013
Other special funds	74,924	158,658	136,452	97,129
	<u>\$ 3,166,395</u>	<u>\$ 7,717,489</u>	<u>\$7,565,743</u>	<u>\$ 3,318,142</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**7. Debenture Debt**

The debenture debt of the Division is in the form of fifteen and twenty-year debentures payable, principal and interest, in fifteen and twenty equal yearly instalments and maturing at various dates from 2015 to 2035. Payment of principal and interest is funded entirely by grants from the Province of Manitoba, except for the debenture debt on self-funded capital projects. The debentures carry interest rates that range from 3.625% to 9.875%.

Debenture interest expense payable as at June 30, 2015, is accrued and recorded in Accrued Interest Payable, and a grant in an amount equal to the interest accrued on provincially funded debentures is recorded in Due from the Provincial Government. The debenture principal and interest repayments in the next five years are:

	Principal	Interest	Total
2015-16	\$ 1,659,752	\$ 1,238,861	\$ 2,898,613
2016-17	1,525,238	1,151,141	2,676,380
2017-18	1,489,327	1,076,113	2,565,440
2018-19	1,536,276	1,005,980	2,542,256
2019-20	1,555,784	933,809	2,489,593
Thereafter	21,087,974	6,240,663	27,328,637
	<u>\$ 28,854,352</u>	<u>\$ 11,646,567</u>	<u>\$ 40,500,918</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 \$274,615.

	2015
Parent Council Funds	\$ 257,787
Other Parent Group Funds	12,091
Student Council Funds	2,821
Staff Funds	1,915
	<u>\$ 274,615</u>



**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**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	2015 Net Book Value
Owned-tangible capital assets	\$ 86,965,859	\$ 48,081,273	\$ 38,884,586
Capital lease	555,236	138,509	416,727
	<u>\$ 87,521,095</u>	<u>\$ 48,219,782</u>	<u>\$ 39,301,313</u>

**10. Accumulated Surplus**

The consolidated accumulated surplus is comprised of the following:

	2015
Operating fund:	
Designated surplus	\$ 457,800
Undesignated surplus	2,979,953
Less: Non-vested sick leave to date	(416,654)
	<u>3,021,099</u>
Capital fund:	
Reserve accounts	3,854,039
Equity in tangible capital assest	8,857,035
	<u>12,711,074</u>
Special purpose fund:	
School generated funds	691,270
Other special purpose funds	1,062,611
	<u>1,753,881</u>
Total accumulated surplus	<u>\$ 17,486,054</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.

	2015
Insurance Aggregate Retention (Self-Insurance)	\$ 45,000
School budget carryovers by board policy	412,800
	<u>\$ 457,800</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

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

	2015
Admin. Office Roof Replacement	\$ 220,000
Administration Building Reserves	175,526
Bus Garage Addition	450,000
Bus Reserves	426,956
Disaster Recovery System	270,000
Emergency Equipment/System Replacement	100,000
ERP System	800,000
New School	1,000,000
School Building Reserves	411,557
	<u>\$3,854,039</u>

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

	2015
Scholarship trust	\$ 5,486
Property trust	890,388
Charitable donation fund	166,737
Other special purpose funds	<u>\$ 1,062,611</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 2014 tax year and 56.5% from 2015 tax year. Below are the related revenue and receivable amounts:

	2015	2014
Revenue - Municipal Government - Property Tax	<u>\$ 32,902,072</u>	<u>\$ 32,108,074</u>
Receivable - Due from Municipal - Property Tax	<u>\$ 18,675,020</u>	<u>\$ 18,560,053</u>

**BRANDON SCHOOL DIVISION**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2015**

**12. Interest Received and Paid**

The Division received interest during the year of \$106,773 (previous year \$68,048); interest paid during the year was \$1,086,844 (previous year \$820,473).

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

	<u>2015</u>
Operating fund	
Fiscal-short term loan, interest and bank charges	\$ 15,675
Capital fund	
Debenture debt interest	1,071,169
Other interest	
	<u>\$ 1,086,844</u>

The accrual portion of debenture debt interest expense of \$631,017 included under the Capital Fund-Debenture debt interest is offset by an accrual of the debt servicing grant from the Province of Manitoba and our self-funded debt.

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

In accordance with Section 190.1 of The Public Schools Act the Division is required to collect a special levy on behalf la Division scolaire franco-manitobaine. As at June 30, 2015, the amount of this special levy was \$448,740 (2014 - \$371,511). These amounts are not included in the Division's consolidated financial statements.



# BRANDON SCHOOL DIVISION

## Report of Senior Administration to the Board of Trustees

October 26, 2015

### A. Business Arising for Board Action

- I. Presentations
  - 1. From Schools ..... 1
- II. Human Resources
- III. Secretary-Treasurer
  - 1. Auditor's Report and Financial Statements ..... 1
- IV. Superintendent of Schools
  - 1. Vincent Massey High School Off-Site Activity Request..... 1
- V. Senior Administration Response to Trustee Inquiries

### B. Administrative Information

- I. Human Resources
  - 1. Personnel Report ..... 2
- II. Secretary-Treasurer
- III. Superintendent of Schools
  - 1. School Information – Implementation of Strategic Plan 2014-2017
    - A. Academic Preparedness
      - Academic Preparedness at Green Acres School ..... 2

... /2

*“Accepting the Challenge”*

B. Global Citizenship	
• Global Citizenship at École New Era School .....	4
C. Health and Wellbeing	
• Health and Wellbeing at Vincent Massey High School .....	4
2. Administrative and Statistical Information	
• Suspensions.....	5
• September 30, 2015 Enrollment Summary .....	6
• Class Size Information as of September 30, 2015.....	6
• English as an Additional Language (EAL) Enrolment Update – September 30, 2015 .....	6
3. Correspondence	
• Correspondence Received From Dr. Fraser Linklater, Vice-President, MBA, Associate Professor and Director of Bands, University of Manitoba .....	8

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

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

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

### **I. PRESENTATIONS**

#### **1. FROM SCHOOLS**

George Fitton School

J. R. Reid School

### **II. HUMAN RESOURCES**

### **III. SECRETARY-TREASURER**

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

For Action.....D. Labossiere

Included in 2.04 Communications for Action are the letter and Supplementary Report received from the Auditors for the financial operations of the Division for the year ended June 30, 2015. A copy of the financial statements is included in your electronic agenda package. A representative of BDO Canada LLP will be present at the meeting to speak to their report.

Also enclosed for your further information is the Variance Summary report and Accumulated Surplus Analysis presented to the Finance Committee on October 20, 2015. (Please see Appendix A.)

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

*That the Auditor's Report and Financial Statements for the twelve month fiscal period ended June 30, 2015 be and are hereby accepted, and that the Chairperson be authorized to affix his signature and seal of the Division thereto.*

### **IV. SUPERINTENDENT OF SCHOOLS**

#### **1. VINCENT MASSEY HIGH SCHOOL OFF-SITE ACTIVITY REQUEST**

For Action.....G. Malazdrewicz

Vincent Massey High School has submitted an off-site activity request (attached as Appendix B for Board of Trustees consideration) for twenty (20) male Vincent Massey Hockey Team student members in grades 10, 11 and 12 to make a trip to Anaheim, California, USA from November 24 to November 29, 2015.

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

**RECOMMENDATION:**

*That the trip involving twenty (20) male Vincent Massey Hockey Team student members in grades 10, 11 and 12 to make a trip to Anaheim, California, USA from November 24 to November 29, 2015 be approved and carried out in accordance with Board Policy/Procedures 4001: Off-Site Activities.*

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

**B. Administrative Information**

**I. HUMAN RESOURCES**

**1. PERSONNEL REPORT**

For Information..... B. Switzer

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

**II. SECRETARY-TREASURER**

**III. SUPERINTENDENT OF SCHOOLS**

**1. *SCHOOL INFORMATION – IMPLEMENTATION OF STRATEGIC PLAN 2014-2017***

For Information..... D. Michaels

**A. ACADEMIC PREPAREDNESS**

**ACADEMIC PREPAREDNESS AT GREEN ACRES SCHOOL**

***Report prepared by Mr. Jaime Lombaert, Principal, Green Acres School***

For the 2015/2016 school year, Green Acres has become a personalized learning cluster school. Brandon School Division's Personalized Learning Committee Definition is:

*"Personalized learning is a self-guided process that provides students with the opportunity to take ownership, (based on curricular outcomes/student specific learning outcomes) of what they learn, how, when, and where they learn it. Learning is tailored to the students' needs, skills and interests. The classroom planning, instruction, assessment and environment are designed for students to have voice and choice in their learning. In order to ensure Academic Preparedness, Global Citizenship and Health and Well –being, flexibility, accountability, collaboration and mentorship are vital from students, parents, teachers and other adults involved in personalized learning."*

Personalized Learning Opportunities at Green Acres include:

- Genius Hour – allows students to explore their own passions and encourages creativity in the classroom. It provides students a choice in what they learn during a set period of time during school.
- School Enrichment Clusters – students are grouped according to interests. Students work as a team to plan an educational experience.
- Creation of 21<sup>st</sup> Century Classrooms – An inclusive learning environment that balances the needs of each student's personal learning style, recognizes individual communication styles, and supports flexible teaching styles for the educator.

Some of the student initiatives from personalized learning at Green Acres School include weekly school newscasts, creation of an art gallery, and video game creation. Students will create a product and then present their learning.

Green Acres School has three goals related to academic preparedness, which include reading, writing, and mental math. Giving students at Green Acres School a choice in how they learn has increased student motivation and engagement, which will have a positive effect on Academic Preparedness. Personalized learning at Green Acres School is designed to close the achievement gap, facilitate more inclusivity in the classroom, enhance student focus and engagement, and to correct negative behaviors.

Teachers at Green Acres School have become passionate and engaged with personalized learning.

Green Acres School would like to thank Kelli Boklaschuk, Communications and Technology Specialist; Linda Jameson, Staff Development; and Joanna Ford, EAL Specialist for their support and guidance with personalized learning at Green Acres School.

Two new additional initiatives at Green Acres School this year in Academic Preparedness include Literacy Blocks in the Early Years, and teacher training in guided math to provide more one on one time for students.



## **B. GLOBAL CITIZENSHIP**

### **GLOBAL CITIZENSHIP AT ÉCOLE NEW ERA SCHOOL**

*Report prepared by Mr. Phil Vickers, Principal, École New Era School*

One of the current goals at École New Era School is “By 2017, 80% of students will report having a positive sense of belonging at École New Era School and 80% of grade 7/8 students will report aspirations to complete high school”. This goal is supported by the Student Leadership Team (SLT).

The École New Era School Student Leadership Team (SLT) aims to increase the sense of belonging at École New Era School by engaging our school community in school spirit activities and strengthening student voice and citizenship in our building.

Activities that strengthen school spirit are assemblies, dances, spirit days, and student appreciation days (SLT buys a treat for everyone in the school). The SLT also aims to promote positive leadership by holding events such as Terry Fox fundraising activities, organizing and running a Christmas Store (this store is run by students for students), running Day of Pink activities, organizing a Food Drive for the Samaritan House, and volunteering in the community.

Each year, students strive to be a part of the SLT and teachers have a difficult time choosing just three representatives from each middle year’s classroom. We ask that teachers choose students who would benefit from the positive experience of being a member and belonging to the Student Leadership Team.

These students are the voice for their classroom as well as a buddy classroom in the early years.

As observed by the SLT advisors, the acts of kindness and giving are evident within the team. Year after year, our SLT students offer their time during lunch hours, recesses, after school, and in the community to promote cooperation and unity. When students comment that volunteering at the Samaritan House is their favourite event of the year, SLT advisors and teachers cannot help but feel proud of our students.

## **C. HEALTH AND WELLBEING**

### **HEALTH AND WELLBEING AT VINCENT MASSEY HIGH SCHOOL**

*Report prepared by Mr. Bruce Shamray, Principal, Vincent Massey High School*

In the past our home room student meetings were used for dispensing information and report cards. Our Tell Them From Me survey has indicated we have students who have anxiety. One of the questions we need to address is the definition of anxiety and are our students aware of the various forms. To build a sense of trust and community we have changed the focus of our homeroom meetings to relationship building. Activities are geared to getting to know one another in a

smaller setting and establish confidence within our students to talk about the more difficult and sensitive issues they face. The most recent meeting had our teachers and students in getting to know you activities through games and questioning. Students would make two rows and move to the middle if they answered yes to questions such as Do you have a pet?, Have you lived in another country? , Is your favorite color blue, red, purple? and so on. The students were highly engaged and not only were they learning about each other they were having fun. Teachers are expected to be able to know at least two things about each of their students in their home room not specifically related to school. They also are to keep a tally of the number of times they may say “hi” or talk to their homeroom students over the next month. It needs to be noted that homeroom teachers most often are not teaching these students in their regular classrooms.

As the year progresses and students feel comfortable within their homerooms the more serious discussions will take place about anxiety, stress and depression. Not only will they be defined but further conversations on coping strategies and resources. We are planning a Wellness afternoon in April as a whole school to talk about the importance of healthy lifestyles both mentally and physically.

### **Student Achievement**

Our June 2015 results from the provincial assessments have been released and Vincent Massey continues to be above the provincial mean in all of the provincial assessments. Pre- Calculus Math is 11.9% above, Applied is 12.6% above, Essentials 11.3% above and ELA 6% above. We are proud of our students for their hard work and educational focus. Our Advanced Placement scores and numbers of students participating continues to grow above the national average. Another fine example of our students striving to continual challenge themselves academically.

## **2. ADMINISTRATIVE AND STATISTICAL INFORMATION**

### **SUSPENSIONS**

<u>SCHOOL</u>	<u>NO./STUDENTS</u>	<u>NO./DAYS</u>	<u>REASON</u>
Crocus Plains	3 total	1 – 5 day 1 – 5 day 1 – 5 day	Assaultive Behaviour Drug and Alcohol Policy Unacceptable Behaviour
Neelin	1 total	1 – 3 day	Unacceptable Behaviour
Vincent Massey	3 total	1 – 5 day 2 – 5 day	Weapons Unacceptable Behaviour

## SEPTEMBER 30, 2015 ENROLLMENT SUMMARY

	ACTUAL	TARGET	(+/-)
Total	8547	8475	+72
K-8	5760	5670	+90
Senior Years	2787	2805	-18
Kindergarten	622	615	+7
Adjusted FTE	8236	8167.5	

## CLASS SIZE INFORMATION AS OF SEPTEMBER 30, 2015

As of September 30, 2015, the average class size for K-8 classes is 21.27 students per class. The classrooms have decreased by one (1) with 145 more students in the Division.

Senior high school classes are at 20.08 students per class for a Division average.

Discretionary staffing was allocated in the spring, 2015, to facilitate the development of effective school instructional plans and to maintain reasonable class sizes.

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

## ENGLISH AS AN ADDITIONAL LANGUAGE (EAL) ENROLMENT UPDATE – SEPTEMBER 30, 2015

The Brandon School Division Currently has 1398 English as an Additional Language (EAL) Students.

- 178 new registrations were received from July 1 to September 30, 2015;
- 50 students left the Brandon School Division from July 1 to September 30, 2015.

The number of new EAL registrations received to date for the 2015/2016 school year is as follows:

Month of Registration	Number of New EAL Registrations Received
September 2015	178
Total	178

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

	Current Total	Students who have left the Division 2015/2016	Students who have left the Division 2014/2015	EAL Discontinued (Stage 5+) 2015/2016	EAL Discontinued (Stage 5+) 2014/2015
Alexander	2		1		
Betty Gibson	122	2	6		
Crocus Plains	158	3	30		115
Earl Oxford	66	2	6		
George Fitton	93	6	9		
Green Acres	23		3		
Harrison	5				
J.R. Reid	40	3	3		
King George	99	2	6		
Kirkcaldy Heights	33	2	3		
Linden Lanes	31				
Meadows	95	4	15		
Neelin	41	2	7		
New Era	119	7	4		
O'Kelly	25	5	2		
Riverheights	104	2	5		
Riverview	42	1	2		
Spring Valley	32				
St. Augustine	49	1	1		
Valleyview Centennial	13	3			
Vincent Massey	149	3	7		38
Waverly Park	57	2			
Total	1398	50	110		153

The number of students who left Brandon School Division from July 1 to September 30, 2015 is fifty (50). Of these students:

- nineteen (19) moved out of division;
- sixteen (16) moved out of province;
- three (3) moved back to their home country; and
- twelve (12) withdrew with no exit path indicated.

Two hundred students (200) students changed catchment areas from July 1 to September 30, 2015. Of those one hundred thirty three (133) went from a K-8 school to a high school.

### **3. CORRESPONDENCE**

For Information..... D. Michaels

#### **CORRESPONDENCE RECEIVED FROM DR. FRASER LINKLATER, VICE-PRESIDENT, MBA, ASSOCIATE PROFESSOR AND DIRECTOR OF BANDS, UNIVERSITY OF MANITOBA**

The following correspondence has been received from Dr. Fraser Linklater, Vice-President, MBA, Associate Professor and Director of Bands, University of Manitoba:

*The Manitoba Band Association wishes to acknowledge the outstanding work that Graydon Cramer has done and continues to do as the Westman Region representative of the Manitoba Band Association.*

*The Manitoba Band Association is a non-profit organization devoted to the development of band in Manitoba.*



# BRANDON SCHOOL DIVISION

## *Office of the Secretary-Treasurer*

Mr. Denis Labossiere, Secretary-Treasurer

Ms. Eunice Jamora, Assistant Secretary-Treasurer

## *Memorandum*

**Date:** October 19, 2015

**To:** The Chairperson and Board of Trustees

**From:** Denis Labossiere, Secretary-Treasurer

**Re:** Auditor's Report and Financial Statements for the Year Ended June 30, 2015

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Included in the agenda for the Board of Trustees' approval is the Auditor's Report and Financial Statements for the period ended June 30, 2015. As stated in the Auditor's Report, the consolidated financial statements present fairly, in all material respects, the financial position of the Brandon School Division as at June 30, 2015 and that the results from our operations and our cash flows are in accordance with Canadian public sector accounting standards.

The operations of the Brandon School Division for the year ended June 30, 2015, resulted in a current year operating surplus of \$2,925,487 as reflected on the Operating Fund – Schedule of Revenue, Expenses and Accumulated Surplus on page 7. This surplus includes a planned contingency amount of \$580,212.

The attached Variance Summary Report, presented to the Finance Committee on October 20, 2015, outlines the major items contributing to the budget variance as reported in the Audited Financial Report.

Also attached, is the Accumulated Surplus Analysis as of June 30, 2015, which shows an undesignated surplus of \$2,227,945, or 2.49% of the 2014-2015 Operating Budget. Based on PSFB calculations, the Accumulated Surplus is 3.97% of the 2014-2015 actual expenditure and below the 4% Cap per Ministerial Policy. Due to the uncertainties of the current budgeting process, it is recommended that these funds not be designated except for immediate emergency situations.

We trust this summary of the Division's financial operations for the year ended June 30, 2015 is sufficient, but if further information or clarification is required, please contact me.

Respectfully submitted,

Denis Labossiere, CPA, CGA  
Secretary-Treasurer

/bjs

*"Accepting the Challenge"*

**Variance Summary of Revenue and Expenditures**  
**2014-2015**  
**As of June 30, 2015**

**Revenues**

Provincial		(632,812.34)
Municipal - Special Levy		628,471.97
Federal - French Language Monitor		196.00

**Other**

Other School Boards - CPRSS and School of Choice	(6,175.90)
First Nations	(135,600.00)
Bank Interest on Deposits	46,272.88
Miscellaneous Revenues	(896.56)
Non-Landed Immigrants	46,000.00

Total Other		(50,399.58)
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<b>Total Revenues</b>			(54,543.95)
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**Expenses**

**Salary**

Educational Assistants	(671,393.00)	
Lunch Supervision, Secretarial, Clerical and Maintenance Vacancies	(300,443.92)	
Job Evaluation	(266,800.00)	
PSAB and School Secretary Overload	(56,423.35)	
Additional Staff (4 teaching positions, accountant, payroll clerk)	384,484.07	
Other	(35,249.32)	(945,825.52)

**Retirement/Maternity Savings**

Retirement Savings	(237,519.00)	
Maternity/Parental Replacements	(76,469.00)	(313,988.00)

**Leaves - Relief Drivers, Non-Vested Sick Leave, Substitutes**

Respectful Workplace (Policy 5026)		(83,656.15)
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Accommodated Returns		(111,654.18)
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		(98,853.08)
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**Other Expenses**

Supplies	(154,682.00)	
Utilities	(134,972.00)	
Professional Development	(109,479.92)	
Textbook/Learning resources	(88,166.00)	
Insurance Premiums, Rebates and Refunds	(56,571.28)	
Payroll taxes due to decrease in salaries	(44,907.99)	
VON & URIS (nursing services)	(41,100.00)	
Staff Recruitment Expenses	(29,772.21)	
Public Consultations, Election Costs	(35,980.34)	
CP - Health Care	19,884.00	
Property tax	(11,055.00)	
Minor Equipment	130,571.00	
Data Lines/Telephone/ERP Support	(71,857.00)	
Other	(293,962.78)	(922,051.52)

<b>Total Expenses</b>			(2,476,028.45)
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<b>Operating Surplus (Deficit)</b>			2,421,484.50
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**Additional Capital Reserve Transfers:**

ERP System	(800,000.00)
Bus Bay Addition	(450,000.00)
Disaster Recovery System	(270,000.00)
Administration Office Roof	(220,000.00)
Emergency Equipment/Systems Replacement	(100,000.00)
New School	(1,000,000.00)
School Bus	(350,000.00)

<b>Net Current Year Surplus (Deficit)</b>			<b>(768,515.50)</b>
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**BRANDON SCHOOL DIVISION**

**ACCUMULATED SURPLUS ANALYSIS - OPERATING FUND**

**As of June 30, 2015**

Board  
Motion No. \_\_\_\_\_

**ACCUMULATED SURPLUS NET OF NON-VESTED SICK LEAVE AS AT JULY 1, 2014** \$ 3,789,614

Current Year Surplus (Deficit) before Non-Vested Sick Leave	\$ 2,983,318	
Less: Non-vested Sick Leave Expense (Recovery)	57,831	
Current Year Surplus (Deficit) after Non-Vested Sick Leave		\$ 2,925,487

Regular Transfers from (to) Capital Fund	\$ (504,002)	
Transfer to Computer Reserve	(800,000)	
Transfer to Maintenance Garage Addition (Bus Bays) Reserve	(450,000)	
Transfer to Disaster Recovery System Reserve	(270,000)	
Transfer to Administration Office - Roof Reserve	(220,000)	
Transfer to Emergency Equipment/Systems Replacement Reserve	(100,000)	
Transfer to New School Reserve	(1,000,000)	
Transfer to School Bus Reserve	(350,000)	
Net Transfers from (to) Capital Fund		<u>(3,694,002)</u>

Net Current Year Surplus (Deficit) \$ (768,515)

Accumulated Surplus Net of Non-vested sick leave - June 30, 2015 \$ 3,021,099

LESS: Designated & Committed		
a) School Carry Forwards	Policy 3002 \$ 331,500	

LESS: Designated but not Committed		
a) Insurance Aggregate Retention (Self-Insurance)	155/2006 45,000	

Total Designated Surplus		<u>376,500</u>
Undesignated Surplus (Deficit)		\$ 2,644,599
LESS: Non-vested Accumulated Sick Leave Liability		416,654

**UNDESIGNATED SURPLUS NET OF NON-VESTED SICK LEAVE- JUNE 30, 2015** \$ 2,227,945

2014/2015 Operating Budget (including transfers to Capital)	\$ 89,653,200
Percentage of Undesignated Surplus on 2014/2015 Operating Budget	2.49%

**PSFB Calculations for Accumulated Surplus**

Accumulated Surplus - Operating Fund - page 7		\$ 3,021,099
Add: Non-vested sick leave to date (Surplus Tab - Col H Row 45)		416,654
Operating Fund Accumulated Surplus Gross of Non-vested sick leave (Surplus Tab - Col H Row 44)	(A)	\$ 3,437,753
Divided by: Operating Fund Total Expenses - page 7		<u>86,615,799</u>
% of Accumulated Surplus of over Total Expenses (a)		<u>3.97%</u>
4% Cap per Ministerial policy (of Total Expenses - page 7 multiplied by 4%)	(B)	\$ 3,464,632
Over the 4% Cap - need explanation (Gross of Designated Surplus)	(A - B)	<u>\$ (26,879)</u>



## K - 8 Class Size 2015/2016

Calculation of Average Class Size						
School	Enrollment	# Classes	Sp. Ed. Enrollment			Spec. # Classes
			SSP	LAC	LS	
Alexander	118	6	0	0	0	0
Betty Gibson	319	15	0	0	0	0
Earl Oxford	340	15	0	0	0	0
George Fitton	466	21	0	0	0	0
Green Acres	193	10	0	0	0	0
Harrison	360	16	0	0	0	0
J.R. Reid	270	13	0	0	0	0
King George	277	14	0	0	0	0
Kirkcaldy	359	17	0	0	0	0
Linden Lanes	372	17	0	0	0	0
Meadows	443	20	0	0	0	0
New Era	491	22	0	0	0	0
O'Kelly	232	14	0	0	0	0
Riverheights	525	24	0	0	19	2
Riverview	198	10	0	0	0	0
Spring Valley	32	2	0	0	0	0
St. Augustine	202	9	0	0	0	0
Valleyview	153	8	0	0	0	0
Waverly Park	414	18	0	0	0	0
<b>TOTALS:</b>	<b>5764</b>	<b>271</b>	<b>0</b>	<b>0</b>	<b>19</b>	<b>2</b>

## Class Size Analysis

<i>Classes by Group</i>	<i>Variance</i>	<i>Av. Class Size (15/16)</i>	<i>Av. Class Size (14/15)</i>	<i>Av. Class Size (13/14)</i>	<i>Av. Class Size (12/13)</i>
All Classes Enrollment (including Spec. Classes)	0.69	21.27	20.66	20.58	20.61
Regular Class Enrollment (excluding Spec. Classes)	0.65	21.36	20.75	20.71	20.86
Special Class Enrollment	0.50	9.5	8.5	9.0	7.6

**Summary**

i) The overall class size increased for K-8 schools in 2015 by 0.69 FTE student/class.  
The total number of classrooms decreased by one (1) with an increase of 145 students (5619 to 5764).

Last year (2014/2015) the overall class size increased for K-8 schools by 0.08 FTE student/class.  
The total number of classrooms increased by five (5) with an increase of 125 students (5494 to 5619).

ii) Regular class sizes increased by 0.65 FTE student/class.  
The total number of classes decreased by one (1) with an increase of 143 students (5602 to 5745).

Last year the total number of classes increased by six (6) with an increase of 135 students (5467 to 5602).

iii) The special class size increased in 2015 by 0.5 students/class.  
The total number of classes remained the same (2) with the number of students increasing by 2 (17 to 19).

Last year the total number of classes decreased by one (1) with the number of students decreasing by 10 (27 to 17).

September 30, 2015

# Appendix D

## K - 8 Class Size 2015/2016

K-8 Class Size Breakdown											
School	Enrollment	# of Classrooms	Grades	1-15	16-20	21-25	26	27	28	29	30+
Alexander	118	6	K-6	1	2	2					
Betty Gibson	319	15	K-6	2	1	9					
Earl Oxford	340	15	K-6		4	8					
George Fitton	466	21	K-6		4	13					
Green Acres	193	10	K-6		5	3					
Harrison	360	16	K-6		3	7	1	2			
J.R. Reid	270	13	K-6		4	6					
King George	277	14	K-6	1	6	3					
Kirkcaldy	359	17	K-6	2	7	5					
Linden Lanes	372	17	K-6	1	1	12					
Meadows	443	20	K-6		7	6	2	1			
New Era	491	22	K-6		3	12	1	1			1
O'Kelly	232	14	K-6	5	5	2					
Riverheights	525	24 (2 spec. ed.)	K-6		1	15					
Riverview	198	10	K-6		6	4					
Spring Valley	32	2	K-12	1	1						
St. Augustine	202	9	K-6		4	3					
Valleyview	153	8	K-6	2	3	3					
Waverly Park	414	18	K-6		2	11	1				
Alexander			7-8			1					
Betty Gibson			7-8			2	1				
Earl Oxford			7-8			1	1	1			
George Fitton			7-8			3	1				
Green Acres			7-8		2						
Harrison			7-8		2	1					
J.R. Reid			7-8			3					
King George			7-8		2	2					
Kirkcaldy			7-8				1	2			
Linden Lanes			7-8			3					
Meadows			7-8			4					
New Era			7-8		3	1					
O'Kelly			7-8		2						
Riverheights			7-8	2		2	2		2		
St. Augustine			7-8			2					
Waverly Park			7-8			4					
Totals:	5764	271		17	80	153	11	7	2	0	1
%				6%	30%	56%	4%	3%	1%	0%	0%

September 30, 2015

# Appendix E

## Brandon School Division High School Sections First Semester 2015/2016 - September 30, 2015

High School	Class Size																Average
	1 to 5	6 to 10	11 to 15	16 to 20	21 to 25	26 to 30	31 to 35	36 to 40	41 to 45	46+	Total Classes	Student Seats	Av.Class Size 15/16	Av.Class Size 14/15	Variance	September 30 Enrollment	Student Load Semester 1
<b>Crocus Plains</b>																	
Semester 1	7	40	48	69	60	44	11	2	0	3	284	5529	<b>19.47</b>	18.08	<b>1.39</b>	1102	5.02
<b>Neelin</b>																	
Semester 1	4	4	19	34	26	18	2	0	0	2	109	2232	<b>20.48</b>	17.88	<b>2.60</b>	508	4.39
<b>Vincent Massey</b>																	
Semester 1	3	11	26	53	55	36	6	3	0	0	193	4007	<b>20.76</b>	20.84	<b>-0.08</b>	905	4.43
<b>Division</b>																	
Semester 1	14	55	93	156	141	98	19	5	0	5	586	11768	<b>20.08</b>	18.93	<b>1.15</b>	2515	
<b>*Lifeskills and Off Campus numbers are not included in the Neelin enrollment total.</b>																	
2014/2015	20	62	115	149	149	89	17	2	0	4	607	11490	18.93	19.02	-0.09	2481	