



BRANDON SCHOOL DIVISION

FINANCE AND FACILITIES COMMITTEE MINUTES

Monday, October 27, 2025 – 6:00 p.m.

Boardroom, Administration Office

Trustees Present: L. Ross D. Ross
K. Carr C. Ekenna
K. Fallis L. McConnell
S. Mozdzen J. Murray
B. Sieklicki (by phone)

Also Present: D. Labossiere, Secretary-Treasurer
M. Gustafson, Superintendent/CEO
S. Gilleshammer, Assistant Superintendent – Student Services
J. Zilkey, Assistant Superintendent – Curriculum and HR
J. McBeth, Executive Assistant

1. COMMITTEE ITEMS

- A. PRESENTATION OF 2024-2025 FINANCIAL AUDIT – BDO CANADA, LLP
The Chairperson welcomed Mr. Todd Birkhan and Mr. Jarett Kowaluk, the Division Auditors, from BDO Canada LLP to the meeting. Mr. Birkhan began his presentation indicating he was pleased to announce that the June 30, 2025, audit had been completed.

Mr. Birkhan provided a description of the audit process, and the methodology used in the course of their audit and discussed their findings in the audit process. The audit was conducted in accordance with Accounting Standards required for School Divisions and encompassed testing the balances and disclosures included within the financial statements prepared by management.

Mr. Birkhan indicated that for the year end of June 30, 2025, BDO can present a clean and unqualified opinion, which means that the statements are stated fairly in accordance with the basis of accounting required for Manitoba Education for School Divisions.

Mr. Birkhan indicated the 2024-2025 financial statements did report a small operating surplus of approximately \$400,000 or 0.3% of annually operating expenditures. He noted that with the 2024-2025 surplus the accumulated surplus is approximately \$3.68 million dollars, which sounds like a lot, however it is approximately 2.8% of the annual expenditures.

In closing, Mr. Birkhan thanked the Brandon School Division for appointment of BDO and the opportunity to work with the School Division. He also thanked Mr. Labossiere and his Finance team for their hard work during the course of the audit. Mr. Birkhan felt it was very important to advise the Board of Trustees that their affairs are in very strong hands and Mr. Labossiere and his team do a very good job for the Brandon School Division

At the conclusion of the presentation, Mr. Birkhan answered Trustee questions for clarification. The Chairperson thanked and acknowledged Mr. Labossiere and his Finance team for their hard work.

B. 2024-2025 FINANCIAL STATEMENTS

Mr. Labossiere reviewed the 2024-2025 Operating Fund – Schedule of Revenue, Expenses and Accumulated Surplus Variances document, highlighting variances to budget and to the prior year.

Mr. Labossiere reviewed the Variance Summary Report and noted that after transfers to capital, the net current year surplus for 2024-2025 is \$402,225. He noted that the Division's administration costs were 2.33% of total expenses for 2024-2025, which is below the maximum allowable percentage of 2.94%. He also reviewed the Accumulated Surplus and Capital Reserve Reports and answered Trustee questions.

The reports were accepted as circulated.

C. PROMISSORY NOTE

Mr. Labossiere spoke to the Promissory Note received from the Province for the Crocus Plains Regional Secondary School – West Side Roof Replacement with Structural Upgrade.

The Committee agreed to bring forth the following recommendation as a late motion to the Regular Board Meeting, October 27, 2025.

Recommendation

That the Promissory Note LTPS0827 for the purpose of borrowing the sum of Seventy-Eight Thousand Four Hundred Dollars (\$78,400) to meet partial costs of the following:

School:
Crocus Plains Regional Secondary School

Project:
West Side Roof Replacement
with Structural Upgrade

be approved.

2. OPERATIONS INFORMATION

A. FACILITY PROJECT UPDATES:

- Mr. Labossiere reviewed the Capital Project Report and provided statuses on projects funded by the Province, along with projects funded by the Division. The current projects consist of, but are not limited to, the following:

Funded by the Province:

- Crocus Plains – East Side Roof Structural Reinforcement (Phase 2)
- Crocus Plains – West Side Roof Replacement with Structural Upgrade (Phase 3)
- Crocus Plains – Make Up Air (MUA) Unit Replacements
- Crocus Plains – Emergency Lighting Upgrade
- Earl Oxford – Elevator Modernization
- J.R. Reid – Steam Boiler System Replacement
- Kirkcaldy Heights – Roof Replacement
- Maryland Park – Classroom Addition
- Meadows – Modular Classroom Unit
- Meadows – Boiler Replacement
- Neelin High – Crawlspace Remediation
- New K-8 School Site – Southwest Brandon

Funded by the Division:

- New Era – Replacement of School Paging System
- Valleyview – Replacement of School Paging System
- Kirkcaldy Heights – Replacement of School Paging System
- Crocus Plains – Bus and Storage Compound
- Various Schools - Supply, remove and install flooring
- Various Schools - Installation of doors and windows
- Division Office – Replacement of Audio System in Board Room

Respectfully submitted,

B. Sieklicki