

Board of Education Meeting (Public)

Agenda



**Board of Education Public Meeting
September 19, 2017 – 6:30 PM
Cherry Hill Elementary – 32557 Best Avenue, Mission BC**

1. CALL TO ORDER
2. ADOPTION OF AGENDA
3. DELEGATIONS/ PRESENTATIONS
4. UNFINISHED BUSINESS
 - 4.1 Solar Array Action Pg.1
5. STAFF REPORTS
 - 5.1 Banking Resolution- Borrowing Action Pg.2
 - 5.2 Financial Statements Action Pg.3
 - 5.3 Trees Canada Verbal Update
 - Joint Project with DoM, Kwantlen First Nation, & SD #75
 - 5.4 Reporting out from Closed Board Meeting Information
6. NEW BUSINESS
 - 6.1 Future Expansion of Riverside College Action Pg.43
 - 6.2 Submission of Motions to BCSTA's Provincial Council Information Pg.44
7. MINUTES OF PREVIOUS MEETINGS
 - 7.1 Board of Education Public Meeting Minutes, June 20, 2017 Action Pg.45
8. INFORMATION ITEMS
9. CORRESPONDENCE
 - 9.1 LTR from North Okanagan-Shuswap Information
 - 9.2 BCSTA- By-Elections in SD No.83 (North Okanagan-Shuswap) Information
 - 9.3 B.C. Curriculum Comparison Guide Information
 - 9.4 LTR re: \$10 per Day Child Care Plan Information
 - 9.5 LTR re: By-Election (Thompson Okanagan Branch) Information
 - 9.6 LTR - BCSTA Motions & Initiatives re: Ab Ed Information
 - 9.7 LTR - BCSTA AGM Motions for Changes in Government Policy Information
 - 9.8 LTR – Consultation Before BC Ferries Schedule Changes Information
 - 9.9 LTR – Increased Ed. Ass. Training Places at Post-Secondary Information
 - 9.10 LTR BCSTA AGm Motions re: Child & Youth Mental Health Information
10. COMMITTEE MINUTES/ LIAISON REPORTS
11. ANNOUNCEMENTS
12. QUESTION PERIOD
13. ADJOURNMENT

Questions must be related to Agenda items. Labour, Land, and Legal items will not be discussed

ITEM 4.1 Action

TO: Board of Education
FROM: Trustee Taylor
SUBJECT: Solar Array at Dewdney Elementary

Recommendation

THAT the Board places a high priority on the immediate purchase and construction of a min. 24,000 w solar array on Dewdney Elementary School. To facilitate this project staff will:

1. Prior to September 25, 2017, contract We Go Solar of Chemanis, B.C. to complete technical specifications for the array. The specifications will include, among other details:
 - a) optimal location for solar panels
 - b) specific grid-tie configurations, wire and equipment sizes to accommodate the proposed 24,000 w system and reduce costs when future expansions takes place
 - c) Display capabilities to allow the school and the community to monitor electrical consumption and production both in real time and over extended periods.
 - d) Format the specifications in a manner to facilitate SD 75's purchasing department converting the document into a call for tender.

The technical specifications report will be finished prior to October 24, 2017

2. Within two weeks following receipt of the technical specifications, the School District will put the project out to tender with a closing date for bids two weeks following posting of the bid.
3. Awarding the bid will include factors such as price and demonstrated expertise but will place equal value on the ability to start the project within a one month time period.

ITEM 5.1 Action

TO: Board of Education
FROM: Secretary Treasurer
SUBJECT: Banking Resolution - Borrowing

Recommendation:

THAT the Superintendent and Secretary Treasurer be authorized to borrow on behalf of Mission Public School District (School District #75) from the Scotia Bank for the 2017 / 2018 operating year:

- a) \$1,500,000 for an Operating Line of Credit
- b) \$750,000 for a revolving term / Scotia leasing

AND THAT the Banking Resolution between the Bank of Nova Scotia for general banking purposes approved September 20, 2016 be amended to include the following paragraph:

4. *We may exercise every power to borrow money and otherwise obtain services from you and to receive repayment thereof and to secure our obligations to you arising out of our acquisition of services from you which is conferred upon us by our governing legislation. The persons and the required combination of those persons we verify, are the persons authorized and the combination of those persons required, to borrow money from you on our credit from time to time in the amounts and on the terms that those persons determine, and to grant security to you over any of our property from time to time. We will provide this verification by a certificate in writing given to you by any TWO of the officers set out below. The most recent certificate given to you will be the current certificate in effect:*

***Superintendent
Secretary Treasurer***

***Assistant Superintendent
Assistant Secretary Treasurer***

Background/Rationale:

The Bank of Nova Scotia requires an updated resolution for the operating line of credit and the leasing program every school year.

The resolution from the bank at the time of signing the Banking Resolution included this paragraph, but the resolution approved in September was missing the paragraph. As such, the additional paragraph requires approval from the Board.

ITEM 5.2 Action

TO: Board of Education
 FROM: Secretary Treasurer
 SUBJECT: 2016-2017 Audited Financial Statements

Recommendation:

THAT the draft 2016 / 2017 Financial Statements be accepted; and

THAT the final 2016 / 2017 Financial Statements including the audit report be submitted to the Ministry of Education.

Executive Summary:

The annual audit of the School District's financial statements is complete. Prior to issuing the final signed external Auditor's Report, the Board must accept the financial statements. The Auditor presented information to the Board at a closed meeting held September 12, 2017. The findings of the audit will result in a letter from the Auditor, which must be included in the financial statement. Pertinent information on the financial statements will be presented when the financial statements are published.

Background:

During July and August finance staff put together the year-end financial statements on the District's financial activities. This information was audited by KPMG. Annually the School District must prepare financial statements.

Options:

This information is presented to the Board for acceptance.

Strategic Priority:

The annual financial statements are an annual operational requirement, and are not tied to any strategic priorities, other than reporting on the financial activities of the District.

Policy, Regulation, Legislation:

As the preparation of the financial statements is heavily regulated through the Public Sector Accounting Body and provincial regulation, there are no options presented. The School District is required to provide audited financial statements to the Ministry of Education by September 30th, 2017.

Analysis and Impact:

The following highlighted information is extracted from the financial statements.

	2016/ 2017	2015 / 2016	2014 / 2015	2013 / 2014
NET FINANCIAL ASSETS				
Net financial assets	(48,751,843)	(49,982,753)	(51,144,749)	(52,875,689)
Remove deferred capital revenue	<u>53,342,952</u>	<u>52,783,158</u>	<u>53,124,338</u>	<u>53,337,372</u>
Liquid financial assets	<u>\$ 4,591,109</u>	<u>\$ 2,800,405</u>	<u>\$ 1,979,589</u>	<u>\$ 461,683</u>

cash available to pay for liabilities – a liquidity measure. Statement 1

	2016/ 2017	2015 / 2016	2014 / 2015	2013 / 2014
SURPLUS				
Annual operating surplus	1,102,871	19,159	695,014	960,746
Annual surplus to capital	<u>633,321</u>	<u>1,124,752</u>	<u>437,063</u>	<u>(335,961)</u>
Total annual surplus	<u>\$ 1,736,192</u>	<u>\$ 1,143,911</u>	<u>\$ 1,132,077</u>	<u>\$ 624,785</u>
<i>excess operating revenue over operating expenses in the current year. Schedules 1 & 2</i>				

ACCUMULATED OPERATING SURPLUS SUMMARY (note 19)

Operating Reserves				
Internally Restricted				
School and departments	\$ 258,566	\$ 136,456	\$ 119,595	\$ 54,499
Aboriginal targeted	50,288	16,247	69,495	84,756
Employee benefit plans	282,910	282,910	282,910	282,910
Student learning grant	<u>191,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted operating reserves	783,073	435,613	472,000	422,165
Unrestricted				
Held as contingency (1% op rev)	\$ 600,073	568,676	535,583	-
Balance unrestricted	<u>1,246,133</u>	<u>522,119</u>	<u>499,666</u>	<u>390,070</u>
Total unrestricted operating reserves	<u>1,846,206</u>	<u>1,090,795</u>	<u>1,035,249</u>	<u>390,070</u>
Total operating reserve funds	2,629,279	1,526,408	1,507,249	812,235
Capital Reserves				
Local capital – allocated to projects	1,063,930	797,000		
Local capital – unallocated	<u>471,290</u>	<u>215,000</u>	<u>215,000</u>	<u>-</u>
Total capital reserves	<u>1,535,220</u>	<u>1,012,000</u>	<u>215,000</u>	<u>-</u>
Total operating and capital reserves	<u>\$ 4,164,499</u>	<u>\$ 2,538,408</u>	<u>\$ 1,722,249</u>	<u>\$ 812,235</u>

Reserve funds available for expenditures in addition to annual revenues.

Public Consultation:

The issuance of the financial statements is within the “inform” category of the IAP2 spectrum of public participation.

Implementation

Once the financial statements are accepted, and the audit letter obtained, the financial statements will be submitted to the Ministry of Education. The School District is required to submit the financial statements to the Ministry before September 30th, 2017.

The finalized financial statements along the auditor’s report must be published prior to December 31, 2017. At this point, staff anticipates finalizing the financial statements and presenting the statements with a management discussion and analysis report, along with the SOFI report.

Attachments:

1. Draft Financial Statements

Audited Financial Statements of

School District No. 75 (Mission)

June 30, 2017

School District No. 75 (Mission)

June 30, 2017

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School District No. 75 (Mission)

MANAGEMENT REPORT

Version: 3328-2582-9600

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 75 (Mission) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 75 (Mission) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 75 (Mission) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 75 (Mission)

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 75 (Mission)

Statement of Financial Position

As at June 30, 2017

	2017 Actual \$	2016 Actual \$
Financial Assets		
Cash and Cash Equivalents	13,948,830	11,113,260
Accounts Receivable		
Due from Province - Ministry of Education	436,675	121,151
Due from LEA/Direct Funding	78,448	74,986
Other (Note 3)	554,334	723,936
Total Financial Assets	15,018,287	12,033,333
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,683,669	6,365,499
Unearned Revenue (Note 5)	1,575,861	1,215,851
Deferred Revenue (Note 6)	1,310,287	867,839
Deferred Capital Revenue (Note 7)	53,342,952	52,783,158
Employee Future Benefits (Note 8)	857,361	783,739
Total Liabilities	63,770,130	62,016,086
Net Financial Assets (Debt)	(48,751,843)	(49,982,753)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	79,824,185	79,272,054
Prepaid Expenses	79,203	126,052
Total Non-Financial Assets	79,903,388	79,398,106
Accumulated Surplus (Deficit) (Note 19)	31,151,545	29,415,353

Contractual Obligations and Contingencies (Note 16)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 75 (Mission)

Statement of Operations
 Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	58,593,485	59,311,407	56,355,208
Other	300,925	265,353	234,835
Tuition	2,060,500	2,194,635	1,811,351
Other Revenue	2,072,177	1,998,717	2,207,437
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Amortization of Deferred Capital Revenue	2,739,587	2,740,813	2,696,028
Total Revenue	<u>66,091,674</u>	<u>66,867,108</u>	<u>63,619,439</u>
Expenses (Note 18)			
Instruction	52,017,021	51,483,357	49,492,871
District Administration	2,461,011	2,397,128	2,181,772
Operations and Maintenance	10,592,412	10,130,730	9,702,473
Transportation and Housing	1,041,714	1,119,701	1,098,412
Total Expense	<u>66,112,158</u>	<u>65,130,916</u>	<u>62,475,528</u>
Surplus (Deficit) for the year	<u>(20,484)</u>	<u>1,736,192</u>	<u>1,143,911</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		29,415,353	28,271,442
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>31,151,545</u></u>	<u>29,415,353</u>

School District No. 75 (Mission)

Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(20,484)	1,736,192	1,143,911
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,949,173)	(4,175,179)	(3,520,486)
Amortization of Tangible Capital Assets	3,689,096	3,623,048	3,473,387
Total Effect of change in Tangible Capital Assets	(260,077)	(552,131)	(47,099)
Acquisition of Prepaid Expenses	(200,000)	(79,203)	(126,052)
Use of Prepaid Expenses	126,052	126,052	191,236
Total Effect of change in Other Non-Financial Assets	(73,948)	46,849	65,184
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(354,509)</u>	1,230,910	1,161,996
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		1,230,910	1,161,996
Net Financial Assets (Debt), beginning of year		(49,982,753)	(51,144,749)
Net Financial Assets (Debt), end of year		<u>(48,751,843)</u>	<u>(49,982,753)</u>

School District No. 75 (Mission)

Statement of Cash Flows
Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,736,192	1,143,911
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(149,384)	213,783
Prepaid Expenses	46,849	65,184
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	318,170	1,379,429
Unearned Revenue	360,010	383,721
Deferred Revenue	442,448	(254,317)
Employee Future Benefits	73,622	(16,935)
Amortization of Tangible Capital Assets	3,623,048	3,473,387
Amortization of Deferred Capital Revenue	(2,740,813)	(2,696,028)
Total Operating Transactions	<u>3,710,142</u>	<u>3,692,135</u>
Capital Transactions		
Tangible Capital Assets Purchased	(3,723,866)	(2,936,451)
Tangible Capital Assets -WIP Purchased	(451,313)	(584,035)
Total Capital Transactions	<u>(4,175,179)</u>	<u>(3,520,486)</u>
Financing Transactions		
Capital Revenue Received	3,300,607	2,354,848
Total Financing Transactions	<u>3,300,607</u>	<u>2,354,848</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,835,570	2,526,497
Cash and Cash Equivalents, beginning of year	<u>11,113,260</u>	<u>8,586,763</u>
Cash and Cash Equivalents, end of year	<u>13,948,830</u>	<u>11,113,260</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	<u>13,948,830</u>	<u>11,113,260</u>
	<u>13,948,830</u>	<u>11,113,260</u>
Supplementary Cash Flow Information		

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

1. Authority and purpose

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 75 (Mission)", and operates as "School District No. 75 (Mission)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 75 (Mission) is exempt from federal and provincial corporate income taxes.

2. Summary of significant accounting policies

The financial statements of the School District are prepared by management in accordance with the basis of accounting described below. Significant accounting policies of the School District are as follows:

a) Basis of Accounting

The financial statements have been prepared in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The Budget Transparency and Accountability Act requires that the financial statements be prepared in accordance with the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada, or if the Treasury Board makes a regulation, the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada as modified by the alternate standard or guideline or part thereof adopted in the regulation.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset, or contributions in the form of a depreciable tangible capital asset, are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

The accounting policy requirements under Regulation 198/2011 are significantly different from the Canadian public sector accounting standards which require that:

- Government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- Externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian Public Sector Accounting Standards.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

2. Summary of significant accounting policies (continued)

b) Cash and cash equivalents

Cash and cash equivalents include cash deposits in the bank and deposits in the Provincial Ministry of Finance Central Deposit program that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short term cash commitments rather than for investing.

c) Accounts receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Unearned revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred revenue and deferred capital revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 (m).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

f) Employee future benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements.

The School District accrues its obligations and related costs, including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARSL) of active employees covered under the plan.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

2. Summary of significant accounting policies (continued)

f) Employee future benefits (continued)

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purpose of determining the financial position of the plans and employee future benefit costs, a measurement date of March 31 was adopted.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.

g) Asset retirement obligations

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense included in the Statement of Operations.

h) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School District:
 - is directly responsible; or
 - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- a reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

i) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction, as well as interest costs that are directly attributable to the acquisition or construction of the asset.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

2. Summary of significant accounting policies (continued)

i) Tangible capital assets - criteria (continued)

- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the statement of operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years

j) Capital leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor 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 School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

k) Prepaid expenses

Various instructional supplies, subscriptions, technology contracts, employee benefit payments and contracted services are included as a prepaid expense and stated at acquisition cost and are charged to expense during the period expected to benefit from it.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

2. Summary of significant accounting policies (continued)

l) Funds and reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (See Note 13 – Interfund transfers and Note 19 – Accumulated surplus).

m) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital assets acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable.

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

Revenue related to fees or services received in advance of the fee being earned or the service performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

n) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

2. Summary of significant accounting policies (continued)

n) Expenses (continued)

Allocation of costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Financial instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities, and other liabilities.

All financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. During the year presented, there are no unrealized gains or losses, and as a result, no statement of re-measurement gains and losses has been presented. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

2. Summary of significant accounting policies (continued)

p) Measurement uncertainty

Preparation of financial statements in accordance with the basis of accounting described in note 2 a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements, and revenues and expenses during the reporting periods. Significant areas requiring the use of management estimates relate to the potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

3. Accounts receivable – other

	2017	2016
Due from Federal Government	\$ 75,814	\$ 60,135
Benefit plans surplus	326,017	472,791
Other	152,503	191,010
Total accounts receivable - other	\$ 554,334	\$ 723,936

4. Accounts payable and accrued liabilities – other

	2017	2016
Trade payables	\$ 2,139,923	\$ 1,899,467
Salaries and benefits payable	3,987,104	3,910,401
Accrued vacation pay	556,642	555,631
Total accounts payable and accrued liabilities – other	\$ 6,683,669	\$ 6,365,499

5. Unearned revenue

	2017	2016
Balance, beginning of year	\$ 1,215,851	\$ 832,130
Changes for the year:		
Increase:		
Tuition fees	1,569,211	1,136,068
Transportation fees	6,650	79,783
	<u>1,575,861</u>	<u>1,215,851</u>
Decrease:		
Tuition fees recognized as revenue	1,136,068	778,762
Transportation fees recognized as revenue	79,783	53,368
	<u>1,215,851</u>	<u>832,130</u>
Net change for the year	360,010	383,721
Balance, end of year	\$ 1,575,861	\$ 1,215,851

	2017	2016
Unearned revenue comprised of:		
Tuition Fees	1,569,211	1,136,068
Transportation Fees	6,650	79,783
	<u>\$ 1,575,861</u>	<u>\$ 1,215,851</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

6. Deferred revenue

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	2017	2016
Balance, beginning of year	\$ 867,839	\$ 1,122,156
Changes for the year:		
Increase:		
Provincial grants – Ministry of Education	2,694,274	2,023,456
Provincial grants - Other	-	50,000
Other revenue	1,867,151	1,728,078
	<u>4,561,425</u>	<u>3,801,534</u>
Decrease:		
Allocated to revenue	(4,118,977)	(4,055,851)
Net change for the year	<u>442,448</u>	<u>(254,317)</u>
Balance, end of year	<u><u>\$ 1,310,287</u></u>	<u><u>\$ 867,839</u></u>

	2017	2016
Deferred revenue comprised of:		
Provincial grants – Ministry of Education	\$ 303,059	\$ 108,042
Provincial grants – other	50,000	50,000
School generated funds	817,736	587,586
Other revenue	139,492	122,211
	<u><u>\$ 1,310,287</u></u>	<u><u>\$ 867,839</u></u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

7. Deferred capital revenue

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	2017	2016
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$ 51,630,409	\$ 52,495,097
Increases:		
Capital additions	3,315,565	1,831,340
Decreases:		
Amortization	(2,740,813)	(2,696,028)
Net change for the year	574,752	(864,688)
Balance, end of year	\$ 52,205,161	\$ 51,630,409
Deferred capital revenue not subject to amortization		
Work in progress	451,313	584,035
Total deferred capital revenue, end of year	\$ 52,656,474	\$ 52,214,444
	2017	2016
Unspent deferred capital revenue		
Balance, beginning of year	\$ 568,714	\$ 629,241
Increases:		
Provincial grants – Ministry of Education	3,107,133	2,217,393
Provincial grants – Other	62,107	-
Other	131,367	137,455
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,731,530)	(1,831,340)
Transfer to deferred capital revenue - work in progress	(451,313)	(584,035)
Net change for the year	117,764	(60,527)
Balance, end of year	\$ 686,478	\$ 568,714
Total deferred capital revenue, end of year	\$ 53,342,952	\$ 52,783,158

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

8. Employee future benefits

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

Assumptions

Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	9.1	9.1

	2017	2016
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 1,084,270	\$ 1,048,537
Service Cost	81,669	82,327
Interest Cost	27,251	24,130
Benefit Payments	(87,172)	(144,473)
Increase (Decrease) in obligation due to Plan Amendment	0	(61,581)
Actuarial (Gain) Loss	(82,197)	135,330
Accrued Benefit Obligation – March 31	<u>\$ 1,023,821</u>	<u>\$ 1,084,270</u>

Reconciliation of Funded Status at End of Fiscal Year

Accrued Benefit Obligation - March 31	\$ 1,023,821	\$ 1,084,270
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(1,023,821)	(1,084,270)
Employer Contributions After Measurement Date	25,937	34,403
Benefits Expense After Measurement Date	(27,647)	(27,230)
Unamortized Net Actuarial (Gain) Loss	168,170	293,358
Accrued Benefit Asset (Liability) - June 30	<u>\$ (857,361)</u>	<u>\$ (783,739)</u>

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability (Asset) - July 1	\$ 783,739	\$ 800,674
Net Expense for Fiscal Year	152,327	135,192
Employer Contributions	(78,705)	(152,127)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 857,361</u>	<u>\$ 783,739</u>

Components of Net Benefit Expense

Service Cost	\$ 81,648	\$ 82,163
Interest Cost	27,689	24,910
Immediate Recognition of Plan Amendment	0	(61,581)
Amortization of Net Actuarial (Gain)/Loss	42,990	89,700
Net Benefit Expense (Income)	<u>\$ 152,327</u>	<u>\$ 135,192</u>

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

9. Debt

The School District has an approved line of credit of \$1.0 million with interest at the bank's prime rate minus .25%. As of June 30, 2017, the School District had \$ nil borrowings (2016: \$ nil) under this line of credit.

10. Capital lease obligations

The School District has an approved revolving term lease of \$750,000. As of June 30, 2017, the School District had \$ nil borrowings (2016: \$ nil) under this lease.

11. Tangible capital assets

	2017	2016
Net book value:		
Sites	\$ 10,512,959	\$ 10,512,959
Buildings	66,533,036	66,194,169
Buildings – work in progress	451,313	584,035
Furniture & equipment	1,165,457	1,191,083
Vehicles	818,902	357,976
Computer software	164,296	233,899
Computer hardware	178,222	197,933

Total net book value, tangible capital assets

\$ 79,824,185	\$ 79,272,054
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	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Cost:				
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	132,715,656	3,434,212	-	136,149,868
Furniture & equipment	2,164,925	200,913	(193,268)	2,172,570
Vehicles	1,134,777	604,636	(107,585)	1,631,828
Computer software	351,357	-	(6,682)	344,675
Computer hardware	463,686	68,140	(116,996)	414,830
Work in progress	584,035	451,313	(584,035)	451,313

Total cost

147,927,395	4,759,214	(1,008,566)	151,678,043
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Accumulated amortization:

Sites	-	-	-
Buildings	66,521,487	3,095,345	-
Furniture & equipment	973,842	226,539	(193,268)
Vehicles	776,801	143,710	(107,585)
Computer software	117,458	69,603	(6,682)
Computer hardware	265,753	87,851	(116,996)

Total amortization

68,655,341	3,623,048	(424,531)	71,853,858
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Total net book value

\$ 79,272,054	1,136,167	\$ (584,035)	\$ 79,824,185
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School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

11. Tangible capital assets (continued)

Cost:	Balance at		Balance at	
	July 1, 2015	Additions	Disposals	June 30, 2016
Sites	\$ 10,512,959	\$ -	\$ -	\$ 10,512,959
Buildings	130,473,542	2,242,114	-	132,715,656
Furniture & equipment	1,694,101	551,109	(80,285)	2,164,925
Vehicles	1,399,285	28,564	(293,070)	1,134,777
Computer software	531,187	-	(179,831)	351,357
Computer hardware	515,718	114,664	(166,697)	463,686
Work in progress	-	584,035	-	584,035
Total cost	145,126,792	3,520,486	(719,883)	147,927,395
Accumulated amortization:				
Sites	-	-	-	-
Buildings	63,488,037	3,033,450	-	66,521,487
Furniture & equipment	857,162	196,965	(80,285)	973,842
Vehicles	928,514	141,357	(293,070)	776,801
Computer software	209,646	87,643	(179,831)	117,458
Computer hardware	418,478	13,972	(166,697)	265,753
Total amortization	65,901,837	3,473,387	(719,883)	68,655,341
Total net book value	\$ 79,224,955	\$ 47,099	\$ -	\$ 79,272,054

12. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for managing the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2015 the Teachers' Pension Plan has about 45,000 active members and approximately 36,000 retired members. As at December 31, 2015, the Municipal Pension Plan has about 189,000 active members, including approximately 24,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

12. Employee pension plans (continued)

The next valuation for the Teachers' Pension Plan will be as at December 31, 2017, with results available in 2018. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). The plans record accrued liabilities and accrued assets in aggregate, and as such, there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

The Mission School district paid \$5,129,834 for employer contributions to the plans for the year ended June 30, 2017 (2016: \$5,378,251).

13. Interfund transfers

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017, were as follows:

- Assets purchased by Operating for Capital \$ 11,709
- Local Capital allocation from Operating to Capital \$ 1,503,847

14. Related party transactions

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

15. Budget figures

Budget figures included in the financial statements were approved by the Board through the adoption of an amended annual budget on February 21, 2017. The Board adopted a preliminary annual budget on June 21, 2016. The amended budget is used for comparison purposes as it is based on actual student enrolment. The following is a reconciliation of the two budgets:

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

15. Budget figures (continued)

Statement 2	2017 Amended	2017 Preliminary	Budget change
Revenue			
Provincial Grants			
Ministry of Education	\$ 58,593,485	\$ 57,777,290	\$ 816,195
Other	300,925	250,925	50,000
Tuition	2,060,500	1,780,000	280,500
Other revenue	2,072,177	2,133,013	(60,836)
Rentals and leases	215,000	135,000	80,000
Investment income	110,000	100,000	10,000
Amortization of deferred capital revenue	2,739,587	2,720,703	18,884
Total Revenue	66,091,674	64,896,931	1,194,743
Expense			
Instruction	52,017,021	51,736,019	281,002
District administration	2,461,011	2,291,866	169,145
Operations and maintenance	10,592,412	10,117,474	474,938
Transportation and housing	1,041,714	1,007,299	34,415
Total expense	66,112,158	65,152,658	959,500
Net revenue (expense)	(20,484)	(255,727)	235,243
Surplus (deficit) budgeted allocation (retirement)	574,822	-	574,822
Budgeted surplus (deficit) for the year	\$ 554,338	\$ (255,727)	\$ 810,065
 Statement 4			
Surplus (deficit) for the year	\$ (20,484)	\$ (255,727)	\$ 235,243
Effect of change in tangible capital assets			
Acquisition of tangible capital assets			
From operating and special purpose funds	(1,503,847)	(635,000)	(868,847)
From deferred capital revenue	(2,445,326)	(1,995,139)	(450,187)
Total acquisition of tangible capital assets	(3,949,173)	(2,630,139)	(1,319,034)
Amortization of tangible capital assets	3,689,096	3,611,430	77,666
Total effect of change in tangible capital assets	(260,077)	981,291	(1,241,368)
Acquisitions of prepaid expenses	(200,000)	(200,000)	-
Use of prepaid expenses	126,052	200,000	(73,948)
	(73,948)	-	(73,948)
(Increase) decrease in net financial assets (debt)	\$ (354,509)	\$ 725,564	\$ (1,080,073)

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

16. Contingencies

In the normal course of business, lawsuits and claims have been brought against the School District. The School District responds to any lawsuits and claims made against the School District. Management believes that the results of any pending legal proceedings will not have a material effect on the financial position of the School District.

17. Asset retirement obligation

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolitions. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As of June 30, 2017, the liability is not reasonably determinable.

18. Expense by object

	2017	2016
Salaries and benefits	\$ 53,888,928	\$ 51,808,141
Services and supplies	7,618,940	7,194,000
Interest	-	-
Amortization	3,623,048	3,473,387
Total expense by object	\$ 65,130,916	\$ 62,475,528

19. Accumulated surplus

	2017	2016
Restricted (appropriated) operating surplus for:		
Schools and departments	\$ 258,566	\$ 136,456
Aboriginal education	50,288	16,247
Employee benefit plan	282,910	282,910
Student learning grant	191,309	-
Total restricted (appropriated) operating surplus	783,073	435,613
Unrestricted operating surplus	1,846,206	1,090,795
Total operating surplus available for future operations	2,629,279	1,526,408
Restricted local capital reserve available for capital projects	1,535,220	1,012,000
Invested in tangible capital assets	26,987,046	26,876,945
Total capital surplus	28,522,266	27,888,945
Total accumulated surplus	\$ 31,151,545	\$ 29,415,353

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

20. Economic dependence

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

21. Risk management

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in term deposits at this time.

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District would be exposed to interest rate risk through investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in term deposits that have a maturity date of no more than 3 years.

c) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

School District No. 75 (Mission)

Notes to the Financial Statements

June 30, 2017

21. Risk management (continued)

d) Fair value of financial instruments:

Public Sector Accounting Standards define the fair value of a financial instrument as the amount at which the instrument could be exchanged in a current transaction between willing parties. The School District uses the following methods and assumptions to estimate the fair value of each class of financial instruments for which the carrying amounts are included in the statement of financial position under the following captions:

- (i) Cash and cash equivalents, accounts receivable, and accounts payable and accrued liabilities – the carrying amounts approximate fair value because of the short maturity of these instruments.

The financial instruments measured at fair value held within each investment are classified according to a hierarchy which includes three levels, reflecting the reliability of the inputs involved in the fair value determination. The different levels are defined as follows:

- (i) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities
- (ii) Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- (iii) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The School District's instruments are all considered to be level 1 financial instrument for which the fair value is determined based on the quoted prices in active markets. Changes in financial instruments valuation methods or in the availability of market observable inputs may result in a transfer between levels. During the year there were no significant transfers of securities between different levels.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

22. Comparative figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

School District No. 75 (Mission)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,526,408		27,888,945	29,415,353	28,271,442
Changes for the year					
Surplus (Deficit) for the year	2,618,427		(882,235)	1,736,192	1,143,911
Interfund Transfers					
Tangible Capital Assets Purchased	(11,709)		11,709	-	
Local Capital	(1,503,847)		1,503,847	-	
Net Changes for the year	1,102,871	-	633,321	1,736,192	1,143,911
Accumulated Surplus (Deficit), end of year - Statement 2	2,629,279	-	28,522,266	31,151,545	29,415,353

School District No. 75 (Mission)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	56,366,426	56,824,431	54,042,893
Other	250,925	265,353	213,041
Tuition	2,060,500	2,194,635	1,811,351
Other Revenue	379,896	366,716	485,695
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Total Revenue	<u>59,382,747</u>	<u>60,007,318</u>	<u>56,867,560</u>
Expenses			
Instruction	48,354,785	47,635,132	45,707,772
District Administration	2,424,659	2,397,128	2,181,772
Operations and Maintenance	6,632,564	6,380,640	6,099,691
Transportation and Housing	1,041,714	975,991	957,055
Total Expense	<u>58,453,722</u>	<u>57,388,891</u>	<u>54,946,290</u>
Operating Surplus (Deficit) for the year	<u>929,025</u>	<u>2,618,427</u>	<u>1,921,270</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>574,822</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,503,847)	(11,709)	(1,105,111)
Local Capital		(1,503,847)	(797,000)
Total Net Transfers	<u>(1,503,847)</u>	<u>(1,515,556)</u>	<u>(1,902,111)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,102,871</u>	<u>19,159</u>
Operating Surplus (Deficit), beginning of year		1,526,408	1,507,249
Operating Surplus (Deficit), end of year		<u>2,629,279</u>	<u>1,526,408</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 19)		783,073	435,613
Unrestricted		1,846,206	1,090,795
Total Operating Surplus (Deficit), end of year		<u>2,629,279</u>	<u>1,526,408</u>

School District No. 75 (Mission)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	55,266,975	55,370,100	53,349,901
INAC/LEA Recovery	(156,896)	(156,896)	(152,352)
Other Ministry of Education Grants			
Pay Equity	725,901	725,901	725,901
Funding for Graduated Adults		1,712	1,141
Transportation Supplement	188,900	188,900	
Economic Stability Dividend		32,157	43,783
Return of Administrative Savings	280,146	280,146	
Carbon Tax Grant	50,000	49,647	50,000
Student Learning Grant		303,900	
FSA	11,400	12,964	13,769
Curriculum Implementation			10,750
Shoulder Tappers		10,900	
Skills Training		5,000	
Total Provincial Grants - Ministry of Education	56,366,426	56,824,431	54,042,893
Provincial Grants - Other	250,925	265,353	213,041
Tuition			
Continuing Education	230,500	309,534	181,408
International and Out of Province Students	1,830,000	1,885,101	1,629,943
Total Tuition	2,060,500	2,194,635	1,811,351
Other Revenues			
LEA/Direct Funding from First Nations	156,896	156,896	152,352
Miscellaneous			
Transportation Fees		375	135,448
Pay For Service - Riverside	35,000	27,967	22,487
Clarke Theatre Support	110,000	85,000	110,000
Other Revenues	78,000	96,478	65,408
Total Other Revenue	379,896	366,716	485,695
Rentals and Leases	215,000	229,276	207,212
Investment Income	110,000	126,907	107,368
Total Operating Revenue	59,382,747	60,007,318	56,867,560

School District No. 75 (Mission)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Salaries			
Teachers	23,805,500	23,413,381	22,613,474
Principals and Vice Principals	3,377,983	3,385,277	3,154,847
Educational Assistants	5,232,000	5,335,742	4,779,775
Support Staff	6,039,020	6,118,577	5,932,094
Other Professionals	1,659,010	1,661,085	1,630,949
Substitutes	1,996,300	2,044,971	1,820,406
Total Salaries	42,109,813	41,959,033	39,931,545
Employee Benefits	10,635,851	9,855,149	10,024,628
Total Salaries and Benefits	52,745,664	51,814,182	49,956,173
Services and Supplies			
Services	1,750,768	1,628,648	1,577,608
Student Transportation	22,500	38,629	30,780
Professional Development and Travel	402,100	418,718	414,907
Rentals and Leases	1,000		
Dues and Fees	89,800	82,899	101,359
Insurance	184,000	177,038	125,979
Supplies	2,069,158	2,048,450	1,769,813
Utilities	1,188,732	1,180,327	969,671
Total Services and Supplies	5,708,058	5,574,709	4,990,117
Total Operating Expense	58,453,722	57,388,891	54,946,290

School District No. 75 (Mission)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	18,942,373	811,626	42,237	350,317		1,608,169	21,754,722
1.03 Career Programs	472,051	115,062	28,462	319,988		1,047	936,610
1.07 Library Services	998,398					7,134	1,005,532
1.08 Counselling	965,156						965,156
1.10 Special Education	1,812,224	116,071	4,378,555	389,530	72,370	193,481	6,962,231
1.30 English Language Learning	143,516		256,588			438	400,542
1.31 Aboriginal Education	79,663	100,195	629,900	34,916		10,629	855,303
1.41 School Administration		2,123,191		1,068,942	70,969	73,976	3,337,078
1.62 International and Out of Province Students				92,037	121,942		213,979
1.64 Other				16,700	138,673		155,373
Total Function 1	23,413,381	3,266,145	5,335,742	2,272,430	403,954	1,894,874	36,586,526
4 District Administration							
4.11 Educational Administration		96,530		86,243	360,793		543,566
4.40 School District Governance					86,213		86,213
4.41 Business Administration		22,602		283,190	631,154	3,373	940,319
Total Function 4	-	119,132	-	369,433	1,078,160	3,373	1,570,098
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,622	108,832	12,065	168,519
5.50 Maintenance Operations				2,675,481		108,768	2,784,249
5.52 Maintenance of Grounds				198,834			198,834
5.56 Utilities							-
Total Function 5	-	-	-	2,921,937	108,832	120,833	3,151,602
7 Transportation and Housing							
7.41 Transportation and Housing Administration				28,885	70,139		99,024
7.70 Student Transportation				525,892		25,891	551,783
Total Function 7	-	-	-	554,777	70,139	25,891	650,807
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	23,413,381	3,385,277	5,335,742	6,118,577	1,661,085	2,044,971	41,959,033

School District No. 75 (Mission)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	21,754,722	5,165,671	26,920,393	1,263,921	28,184,314	27,627,803	26,477,877
1.03 Career Programs	936,610	209,380	1,145,990	190,075	1,336,065	1,123,900	1,327,251
1.07 Library Services	1,005,532	232,578	1,238,110	35,436	1,273,546	1,214,400	1,108,091
1.08 Counselling	965,156	205,276	1,170,432	4,876	1,175,308	1,158,390	957,333
1.10 Special Education	6,962,231	1,679,699	8,641,930	116,469	8,758,399	9,630,669	8,716,747
1.30 English Language Learning	400,542	95,951	496,493	21,773	518,266	512,350	434,953
1.31 Aboriginal Education	855,303	180,950	1,036,253	219,111	1,255,364	1,305,752	1,274,863
1.41 School Administration	3,337,078	764,119	4,101,197	248,465	4,349,662	4,880,781	4,569,371
1.62 International and Out of Province Students	213,979	53,858	267,837	326,979	594,816	712,900	650,282
1.64 Other	155,373	24,129	179,502	9,890	189,392	187,840	191,004
Total Function 1	36,586,526	8,611,611	45,198,137	2,436,995	47,635,132	48,354,785	45,707,772
4 District Administration							
4.11 Educational Administration	543,566	142,758	686,324	129,236	815,560	810,570	601,672
4.40 School District Governance	86,213	27,628	113,841	54,191	168,032	167,404	187,517
4.41 Business Administration	940,319	219,511	1,159,830	253,706	1,413,536	1,446,685	1,392,583
Total Function 4	1,570,098	389,897	1,959,995	437,133	2,397,128	2,424,659	2,181,772
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	168,519	36,395	204,914	169,023	373,937	419,752	289,044
5.50 Maintenance Operations	2,784,249	623,839	3,408,088	1,012,822	4,420,910	4,658,280	4,469,845
5.52 Maintenance of Grounds	198,834	39,705	238,539	166,927	405,466	365,800	371,131
5.56 Utilities	-	-	-	1,180,327	1,180,327	1,188,732	969,671
Total Function 5	3,151,602	699,939	3,851,541	2,529,099	6,380,640	6,632,564	6,099,691
7 Transportation and Housing							
7.41 Transportation and Housing Administration	99,024	27,407	126,431	2,606	129,037	133,270	121,020
7.70 Student Transportation	551,783	126,295	678,078	168,876	846,954	908,444	836,035
Total Function 7	650,807	153,702	804,509	171,482	975,991	1,041,714	957,055
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	41,959,033	9,855,149	51,814,182	5,574,709	57,388,891	58,453,722	54,946,290

School District No. 75 (Mission)

Schedule of Special Purpose Operations
 Year Ended June 30, 2017

	2017 Budget	2017 Actual	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	2,227,059	2,486,976	2,312,315
Other	50,000		21,794
Other Revenue	1,692,281	1,632,001	1,721,742
Total Revenue	3,969,340	4,118,977	4,055,851
Expenses			
Instruction	3,662,236	3,848,225	3,785,099
District Administration	36,352		
Operations and Maintenance	270,752	270,752	270,752
Total Expense	3,969,340	4,118,977	4,055,851
Special Purpose Surplus (Deficit) for the year	-	-	-
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			21,330	102,211	36,352	587,586		33,335	4,744
Add: Restricted Grants									
Provincial Grants - Ministry of Education	270,752	1,120,568					161,227	29,400	101,708
Other				60,600		1,806,551			
	270,752	1,120,568	-	60,600	-	1,806,551	161,227	29,400	101,708
Less: Allocated to Revenue	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Deferred Revenue, end of year	-	-	-	107,211	35,996	817,736	-	18,569	-
Revenues									
Provincial Grants - Ministry of Education	270,752	1,120,568	21,330		356		161,227	44,166	106,452
Other Revenue				55,600		1,576,401			
	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Expenses									
Salaries									
Teachers		717,455						10,900	
Principals and Vice Principals									40,880
Educational Assistants		180,819							
Support Staff	48,022						103,233	4,284	
Substitutes		5,436					279		
	48,022	903,710	-	-	-	-	103,512	15,184	40,880
Employee Benefits	12,005	216,858					28,414	3,008	8,561
Services and Supplies	210,725		21,330	55,600	356	1,576,401	29,301	25,974	57,011
	270,752	1,120,568	21,330	55,600	356	1,576,401	161,227	44,166	106,452
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 75 (Mission)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2017

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	BEST	District Literacy	Riverside Electrical	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year				20,000	12,281	50,000	867,839
Add: Restricted Grants							
Provincial Grants - Ministry of Education	383,207	63,818	563,594				2,694,274
Other							1,867,151
	383,207	63,818	563,594	-	-	-	4,561,425
Less: Allocated to Revenue	383,207	12,180	366,738	-	-	-	4,118,977
Deferred Revenue, end of year	-	51,638	196,856	20,000	12,281	50,000	1,310,287
Revenues							
Provincial Grants - Ministry of Education	383,207	12,180	366,738				2,486,976
Other Revenue							1,632,001
	383,207	12,180	366,738	-	-	-	4,118,977
Expenses							
Salaries							
Teachers			290,762				1,019,117
Principals and Vice Principals							40,880
Educational Assistants	266,440						447,259
Support Staff							155,539
Substitutes		598	7,577				13,890
	266,440	598	298,339	-	-	-	1,676,685
Employee Benefits	62,269	17	66,929				398,061
Services and Supplies	54,498	11,565	1,470				2,044,231
	383,207	12,180	366,738	-	-	-	4,118,977
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 75 (Mission)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Amortization of Deferred Capital Revenue	2,739,587	2,740,813		2,740,813	2,696,028
Total Revenue	<u>2,739,587</u>	<u>2,740,813</u>	-	<u>2,740,813</u>	2,696,028
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,689,096	3,479,338		3,479,338	3,332,030
Transportation and Housing		143,710		143,710	141,357
Total Expense	<u>3,689,096</u>	<u>3,623,048</u>	-	<u>3,623,048</u>	3,473,387
Capital Surplus (Deficit) for the year	<u>(949,509)</u>	<u>(882,235)</u>	-	<u>(882,235)</u>	(777,359)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,503,847	11,709		11,709	1,105,111
Local Capital			1,503,847	1,503,847	797,000
Total Net Transfers	<u>1,503,847</u>	<u>11,709</u>	<u>1,503,847</u>	<u>1,515,556</u>	1,902,111
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		980,627	(980,627)	-	
Total Other Adjustments to Fund Balances		<u>980,627</u>	<u>(980,627)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>554,338</u>	<u>110,101</u>	<u>523,220</u>	<u>633,321</u>	1,124,752
Capital Surplus (Deficit), beginning of year		26,876,945	1,012,000	27,888,945	26,764,193
Capital Surplus (Deficit), end of year		<u>26,987,046</u>	<u>1,535,220</u>	<u>28,522,266</u>	27,888,945

School District No. 75 (Mission)

Tangible Capital Assets
Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,512,959	132,715,656	2,164,925	1,134,779	351,356	463,685	147,343,360
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,339,727		330,409			2,670,136
Deferred Capital Revenue - Other			61,394				61,394
Operating Fund			11,709				11,709
Local Capital		510,451	127,809	274,227		68,140	980,627
Transferred from Work in Progress		584,035					584,035
	-	3,434,213	200,912	604,636	-	68,140	4,307,901
Decrease:							
Deemed Disposals			193,268	107,585	6,682	116,996	424,531
	-	-	193,268	107,585	6,682	116,996	424,531
Cost, end of year	10,512,959	136,149,869	2,172,569	1,631,830	344,674	414,829	151,226,730
Work in Progress, end of year		451,313					451,313
Cost and Work in Progress, end of year	10,512,959	136,601,182	2,172,569	1,631,830	344,674	414,829	151,678,043
Accumulated Amortization, beginning of year		66,521,487	973,842	776,801	117,458	265,753	68,655,341
Changes for the Year							
Increase: Amortization for the Year		3,095,345	226,539	143,710	69,603	87,851	3,623,048
Decrease:							
Deemed Disposals			193,268	107,585	6,682	116,996	424,531
			-	193,268	6,682	116,996	424,531
Accumulated Amortization, end of year		69,616,832	1,007,113	812,926	180,379	236,608	71,853,858
Tangible Capital Assets - Net	10,512,959	66,984,350	1,165,456	818,904	164,295	178,221	79,824,185

School District No. 75 (Mission)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Work in Progress, beginning of year	\$ 584,035	\$	\$	\$	\$ 584,035
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	451,313				451,313
	451,313	-	-	-	451,313
Decrease:					
Transferred to Tangible Capital Assets	584,035				584,035
	584,035	-	-	-	584,035
Net Changes for the Year	(132,722)	-	-	-	(132,722)
Work in Progress, end of year	451,313	-	-	-	451,313

School District No. 75 (Mission)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 51,310,792	\$	\$ 319,617	\$ 51,630,409
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,670,136	61,394		2,731,530
Transferred from Work in Progress	584,035			584,035
	<u>3,254,171</u>	<u>61,394</u>	<u>-</u>	<u>3,315,565</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,686,373	3,070	51,370	2,740,813
	<u>2,686,373</u>	<u>3,070</u>	<u>51,370</u>	<u>2,740,813</u>
Net Changes for the Year	<u>567,798</u>	<u>58,324</u>	<u>(51,370)</u>	<u>574,752</u>
Deferred Capital Revenue, end of year	<u>51,878,590</u>	<u>58,324</u>	<u>268,247</u>	<u>52,205,161</u>
Work in Progress, beginning of year	584,035			584,035
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	451,313			451,313
	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
Decrease				
Transferred to Deferred Capital Revenue	584,035			584,035
	<u>584,035</u>	<u>-</u>	<u>-</u>	<u>584,035</u>
Net Changes for the Year	<u>(132,722)</u>	<u>-</u>	<u>-</u>	<u>(132,722)</u>
Work in Progress, end of year	<u>451,313</u>	<u>-</u>	<u>-</u>	<u>451,313</u>
Total Deferred Capital Revenue, end of year	<u>52,329,903</u>	<u>58,324</u>	<u>268,247</u>	<u>52,656,474</u>

School District No. 75 (Mission)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 14,316	\$	\$	\$ 552,172	\$ 2,226	\$ 568,714
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,107,133					3,107,133
Provincial Grants - Other			62,107			62,107
Other				131,367		131,367
	<u>3,107,133</u>	<u>-</u>	<u>62,107</u>	<u>131,367</u>	<u>-</u>	<u>3,300,607</u>
Decrease:						
Transferred to DCR - Capital Additions	2,670,136		61,394			2,731,530
Transferred to DCR - Work in Progress	451,313					451,313
	<u>3,121,449</u>	<u>-</u>	<u>61,394</u>	<u>-</u>	<u>-</u>	<u>3,182,843</u>
Net Changes for the Year	<u>(14,316)</u>	<u>-</u>	<u>713</u>	<u>131,367</u>	<u>-</u>	<u>117,764</u>
Balance, end of year	<u>-</u>	<u>-</u>	<u>713</u>	<u>683,539</u>	<u>2,226</u>	<u>686,478</u>

ITEM 6.1 Action

TO: Board of Education
FROM: Trustee Taylor
SUBJECT: Future Expansion of Riverside College

Recommendation

THAT a sub-committee of the Committee of the Whole be struck to make recommendations regarding the future expansion of Riverside College. The scope of the committee's work will include discussion and recommendations of potential new course offerings and discussion and recommendations regarding both short and long term options for increasing shop space. The initial subcommittee meeting will be held prior to October 21, 2017.

Rationale

Riverside College provides a valuable service to youth in our community giving easy and less expensive access to initial trades training. This service aligns well with the objectives of past and present Provincial Governments and is fully supported by the Mission Municipal Council. Additionally, Riverside College offers an individualized route to high school graduation which could relieve enrolment pressure on MSS. During the last four years improved management of the college has shown that it can operate at a profit and is well worth additional financial investment on the part of the School District.

ITEM 6.2 Information

TO: Board of Education
FROM: Secretary Treasurer
SUBJECT: Submission of Motions to BCSTA Provincial Council

Rationale

BCSTA set two deadlines for submitting motions. If the Board wishes to have motions reviewed by BCSTA's Legislative Committee, motions must be submitted by September 22, 2017. Otherwise, the final cut off to submit motions is October 27, 2017 and October 28, 2017. For further details refer to the email correspondence inserted below:

Dear Provincial Councillors, Board Chairs, and Branch Presidents:

This is a second, but important announcement regarding the **deadline for submitting motions to BCSTA's October Provincial Council** meeting at Wosk Center in Vancouver on October 27th and 28th, 2017. The program for Provincial Council will include the usual Friday evening presentation in addition to the formal meeting and Issues Forum on Saturday. The meeting dates for PC immediately follow the planned MOE-BCSTA joint Liaison Meeting on Oct. 25th and the BCSTA meeting of board chairs on Oct. 26th, both being held in Richmond (full details to be forwarded at a later date).

To provide enough time for motions to be reviewed by our Legislative Committee and for approved motions to be sent out to all boards for review prior to the PC meeting, **your submission must be received at the BCSTA office by end of day FRIDAY, SEPTEMBER 22, 2017**. It is also possible though to submit 'late' motions to Provincial Council after September 22nd under the same criteria for acceptance, but they will not be reviewed and circulated in advance of the meeting.

You may want to consider the deadline as your board is developing its agendas for August and September as well as for Branch meetings that may be occurring early in the fall. Further reminders will be sent out in late summer, including the PC meeting details, hotel registration information, and the motion submission template.

In the meantime, if you have any questions regarding the preparation or submission of motions to Provincial Council, please don't hesitate contact Audrey Ackah.

Board of Education Meeting (open to the public)

Minutes



Board of Education Meeting

June 20, 2017 6:30 pm

École Mission Central Elementary – Library, 7466 Welton Street, Mission, BC

Members Present:

Acting Chair Tracy Loffler
Trustee Randy Cairns
Trustee Shelley Carter
Trustee Jim Taylor

Staff Present:

Superintendent Angus Wilson
Secretary Treasurer Corien Becker
Assistant Superintendent Larry Jepsen (part)
Executive Assistant Tracy Orobko (Recorder)
Executive Assistant Aleksandra Zwierzchowska

Absent: Board Chair McKamey

1. Call to Order

The meeting was called to order at 6:30 pm by the Acting Chairperson. The Chair acknowledged the meeting was being held Sto:lo Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel First Nation, Sq'ewlets First Nation, Kwantlen First Nation, and Matsqui First Nation.

Regrets: Board Chair McKamey

2. Adoption of Agenda

MOVED and Seconded that the Agenda be approved as presented.

CARRIED

3. Delegations/Presentations

Student Presentation: Adopt-a-Block Litter Audit - Educating and Encouraging others. Ms. Ross, Bryanna Hill, Faith Brooks, Justin Sloan, Alice Banzaru, Josh Lane, and Chloe Jordan presented on their work on Litter Collection Data. A request was made for sealable containers to help protect and keep critters safe.

4. Unfinished Business

4.1 Physical Restraint and Seclusion Policy

The Secretary Treasurer highlighted the process of developing the policy.

MOVED and Seconded that the *Physical Restraint and Seclusion Policy* be approved as presented.

CARRIED

4.2 Recruitment and Hiring Policy

The Secretary Treasurer highlighted the process of developing the policy.

MOVED and Seconded that the *Recruitment and Hiring Policy* be approved as presented.

CARRIED

4.3 IT Strategic Plan

The Secretary Treasurer highlighted the process of developing the plan. A rigorous review of the I.T. infrastructure has been conducted and the plan has gone through a fulsome review.

**MOVED and Seconded that the *IT Strategic Plan* be approved as presented.
CARRIED**

5. Staff Reports

5.1 Field Trip: La Paz, Baja Peninsula, École Mission Secondary

The Secretary Treasurer clarified a point of approving 'in principle' – restricts the Principal's ability to carry out fundraising. Want to ensure the school has the ability to conduct full fundraising without a possible restriction by the Board. The Superintendent has the ability to cancel a field trip at any time.

**THAT École Mission Senior Secondary School's field trip application for approximately sixteen (16) grade 11 and 12 students to travel to La Paz, Baja Peninsula, from June 29 to July 6 2018, be approved.
CARRIED**

5.2 Field Trip: Quebec, École Heritage Park Middle School

**THAT École Heritage School's field trip application for approximately 35-40 (thirty-five to forty) grade 8 and 9 students' travel to Quebec, from June 24-31 2018, be approved.
CARRIED**

5.3 2017-2018 Preliminary Annual Budget Bylaw

The Secretary Treasurer referred to page 46 and the summary provided. Areas of interest: budgeting for approximately 75 additional students; adding support teachers; additional EAs, Noon Hour supports with increased classrooms (30). Major capital: Equipment, capital and solar panels. The Secretary Treasurer offered to meet with anyone interested in discussing the budget in further detail. This is a balanced budget. Student feedback was provided during the budget project. Staff is waiting for confirmation on Class Enhancement Funding.

THAT the following resolutions be approved:

**THAT the required three (3) readings and adoption of School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be carried out in one meeting.
CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a first time.
CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a second time.
CARRIED**

**THAT School District No. 75 (Mission) Annual Budget Bylaw for fiscal year 2017/2018 be approved as read a third time and finally adopted.
CARRIED**

5.4 2017-2018 Committee/Board Meeting Schedule

MOVED and Seconded that the 2017-2018 Committee/Board Meeting Schedule be approved as presented.

CARRIED

5.5 2017-2018 School Growth Plans

The Superintendent was pleased to present the growth plans and commended schools on the work conducted including the use of the inquiry model.

MOVED and Seconded that 2017-2018 School Growth Plan be approved as presented.

CARRIED

5.6 2017-2018 Fee Schedule

MOVED and Seconded that the 2017-2018 Fee Schedule be approved as amended and that “Roadrunner” be replaced with “Middle and Secondary school”.

CARRIED

5.7 2018-2019 Five Year Capital Plan

The Secretary Treasurer referred to page 71 of the Agenda and provided highlights.

MOVED and Seconded that the 2018-2019 Five Year Capital Plan dated June 2017 be approved and submitted to the Ministry of Education

CARRIED

5.8 Reporting out from Closed Board Meeting

The Superintendent reported that at the Closed meeting of June 20, 2017, personnel and student matters were discussed.

6. New Business

7. Minutes of Previous Meeting

MOVED and Seconded that the Board of Education meeting minutes of May 23, 2017, be approved as presented.

CARRIED

8. Information Items

8.1 Superintendent Report for 2016-2017

The Superintendent acknowledged all the fantastic work of the entire School District ensuring success for our kids and referred to curriculum highlights, provincial data, and successes in the School District contained in the Agenda which included:

- Aboriginal students;
- Student identity;
- Restored language and impact;
- International Education;
- Recruitment strategies;

- Riverside College's Electrical Program;
- Jump Math and Halq'emeylem Language Educators;

The Superintendent of Schools, acknowledged and thanked the outstanding efforts of Principals and Vice-Principals; Director of Human Resources, Sue Bobetsis; Principal, Aboriginal Education, Joe Heslip; Colleen Hannah, District Principal, Innovation and Technology; Derek Welsh, Assistant Secretary Treasurer; Carolynn Schmor, Director of Student Services; Tracy Orobko and Aleksandra Zwierzchowska; Corien Becker, Secretary Treasurer; and Larry Jepsen, Assistant Superintendent of Schools.

8.2 District Parent Advisory Council

A report is attached to the Agenda.

Acknowledgements were made in appreciation of the DPAC support to the School District.

9. Correspondence

10. Committee Minutes/Liaison Reports

Committee of the Whole Meeting minutes: May 23, 2017

Committee of the Whole Meeting minutes: May 30, 2017

Committee of the Whole Meeting minutes: June 6, 2017

Trustees Reported on:

- Family Schools of Dinners
- DPAC – Silverdale Elementary
- Cycling for Diversity
- School Visits
- Cooke Awards
- Annual District Retirement
- McMahon Medicine Wheel - Garden
- Siwal Si'wes Year End
- Dewdney Trunk Renovations to House Montessori
- Mission Secondary School – Species at Risk Rearing Program – Western Painted Turtles
- BCPSEA Regional Meeting
- Nominated / Honorees – Pathfinders – Women who make a Difference in the Community (Trustee Carter)
- Do-Wop Red Riding Hood Play - ESR
- Project Heart Ceremony – HPMS
- National Aboriginal Day – June 21
- MTU Retirement – June 21
- Riverside, Fraserview, Summit Commencement – June 21
- MSS Commencement – June 24

11. Announcements

12. Question Period

Minutes



Questions asked must be related to items discussed on the Agenda and related to the Agenda. Labour, land and legal issues will not be discussed.

Question: Restraint and Seclusion policy – what training will take place now that the policy is in place?

Answer: Staff is considering commencement in September.

Question: Field Trips – ‘Approval in principle’. Why do we have a problem with approval in principle?

Response: It is similar to a conditional approval. It will be left in the Superintendent’s hands for future consideration. Field Trips will still flow through the Committee of the Whole then to the Board for approval. Clarification was made that when field trip information is further needed, then the feedback will be provided to the Principal.

Question: is there anywhere in the budget that reflects the priority measures funding?

Response: Yes, it is in the special purpose funds in a blended format. In the Bylaw, page 61 of the Agenda, there is a column that lists the priority funds and the classroom enhancement fund.

Question: Halq’emylem Teachers – Two postings are out. Have the courses been offered at the two middle schools?

Response: It is not a course they will sign up for. Grade 7 students will take it.

If the district is unsuccessful to hire an applicant what happens to the rotation? Blocks will be replaced by Halq’emylem. Looking at adapted classes. Staff is confident it will find qualified candidates.

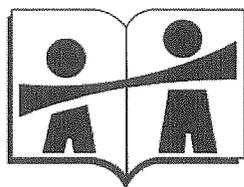
FEE SCHEDULE – REVIEW OVER SUMMER FOR FORMATTING.

13. Adjournment

**MOVED and seconded that the meeting adjourn at 7:57 pm.
CARRIED**

Chairperson

Secretary Treasurer



**Central Okanagan
Public Schools**

Together We Learn

1940 Underhill Street
Kelowna, BC V1X 5X7
Tel. (250) 860-8888 Fax (250) 860-9799
Website: www.sd23.bc.ca

BOARD OF EDUCATION

July 18, 2017

The Honourable Rob Fleming
Minister of Education
PO Box 9045 Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Fleming,

On behalf of the Board of Education of the Central Okanagan Public Schools, I would like to take this opportunity to congratulate you on your appointment as Minister of Education.

The Board of Education would like to extend an invitation to you to meet with the Board to discuss education initiatives and programs in the Central Okanagan, and to tour various school sites. We realize the value of working collaboratively and believe that it is important that trustees liaise with the Minister in order to share ideas and understand each other's points of view.

Although we are facing some challenges, we are extremely proud of the programs that are available in our district. Several of our programs are quite unique and we would be pleased to share them with you. The Board is prepared to be available whenever you have time in your schedule to visit the Central Okanagan Public Schools.

The Board is looking forward to meeting with you in the near future.

Yours sincerely,

Moyra Baxter
Board Chair

cc: Central Okanagan Board of Education Trustees
All Boards of Education c/o BCSTA

Board of Education - Trustees

Moyra Baxter	Deb Butler	Rolli Cacchioni	Julia Fraser
Christopher L. Gorman	Lee Mossman	Lee-Ann Tiede	



August 8, 2017

The Honourable Rob Fleming
 Minister of Education
 PO Box 9045, Stn Prov Govt
 Victoria, BC V8W 9E2

RE: By-Elections in School District No. 83 (North Okanagan-Shuswap)

Dear Minister Fleming,

On October 29, 2016, a motion urging government to hold by-elections to restore democratically elected boards of education in Vancouver (School District 39) and North Okanagan-Shuswap (School District 83) was passed at the British Columbia School Trustees Association's Provincial Council meeting. We last wrote the Ministry of Education regarding this on November 1, 2016. Since that time, we have seen significant changes, both at the local and provincial levels, and it is now time to revisit this important topic of concern.

We strongly agreed with Premier John Horgan's recent announcement, in which he stated that the "people of Vancouver deserve representatives they can go to to make sure that their kids are getting the education that they deserve." We were greatly encouraged to witness your government's swift follow-up to these comments, with the announcement that a by-election will be held on October 14, 2017 in order to restore a democratically elected board in Vancouver.

However, as evidenced in previously referenced motion, important outliers still remain, and this omission has left us puzzled. On behalf of the BCSTA, and our membership, we call on you to set a date for by-elections in the North Okanagan-Shuswap district so that we may see parity across the province. I further request that these by-elections not be postponed to the general election, set for October of 2018.

Thank you for your consideration of our request. We firmly believe that communities are best served by democratically elected, local boards of education, and request that you act on this imbalance as soon as possible.

Sincerely,

A handwritten signature in blue ink that reads "Gordon Swan". The signature is fluid and cursive, with the first name "Gordon" and last name "Swan" clearly legible.

Gordon Swan
President
 BC School Trustees Association

cc: BCSTA Member Boards of Education
 BCSTA Board of Directors
 Deputy Minister of Education, Scott MacDonald



August 8, 2017

Ref: 195120

Dear Superintendents,

The Ministry of Education is pleased to provide the final *B.C. Curriculum Comparison Guide*, available in four booklets, which compares the old curriculum to the new drafts.

The [B.C. Curriculum Comparison Guide](#) provides the directions and decisions on the set of courses within each subject area in Grades 10-12. The guide is intended to support school counsellors, school administrators, teachers and district staff as the Ministry prepares to implement the new curriculum. The guide is also intended to help post-secondary institutions understand the changes to curriculum.

BC Curriculum Comparison Guide: Booklets

- Math and Science (revised)
- Arts Education, Applied Design, Skills, and Technology (new)
- Career Education, Physical Health Education, Second Languages (new)
- Core French, English Language Arts, Français langue première, Français langue seconde - immersion, Social Studies

The Ministry will continue to accept feedback on the draft [10-12 curriculum](#) until winter 2017. In the new school year, curriculum teams will meet to revise and finalize the 10-12 curriculum drafts in advance of the 2018/19 school year. Please note that course codes are being finalized and will be available by October 2017 to support planning and timetabling for the implementation of the new curriculum in 2018/19.

Please share the *B.C. Curriculum Comparison Guide* with your school district teams. We are confident the guide will be helpful with curriculum implementation and making connections between the old and new curriculum.

Thank you for your continued collaboration on and support of education transformation.

Sincerely,

Nancy Walt
Executive Director
Curriculum and Assessment

Brent Munro
Director
Curriculum



School District No. 8 (Kootenay Lake)

Office of the Secretary Treasurer

570 Johnstone, Nelson, B.C. V1L 6J2

Telephone: (250) 505-7039 Fax: (250) 352-6686

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July 26, 2017

The Honourable Rob Fleming
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria BC V8W 9E2

The Honourable Carole James
Minister of Finance
PO Box 9048, Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Fleming and Minister James,

Re: \$10 per Day Child Care Plan

The School District No. 8 (Kootenay Lake) Board of Education has asked that I write to you regarding the importance of initiating a \$10 per Day Child Care Plan as a priority for the Government. Affordable childcare was highlighted as a priority in the NDP election platform and as a Board we are looking forward to seeing your plan move forward in a timely and efficient manner.

Access to quality, affordable childcare is essential and we are heartened by the position of this government that this is an important aspect of preparing our children so they can reach their full potential. It is the position of the School District No. 8 (Kootenay Lake) Board of Education that a \$10 per Day Child Care Plan will provide important opportunities for children throughout the Province. Additionally, we believe that the economic benefit will support provincial and local efforts toward a poverty reduction plan. Presently, access to qualified childcare is one of the most significant costs young families incur on a daily basis. Families are forced to make difficult choices that are unreasonable for them to have to make. The \$10 per Day Child Care Plan would provide quality childcare for every family who wants or needs it.

Our Board joins many throughout the Province who believe that affordable childcare is a priority. Thank you for hearing our voices. We look forward to your prompt action in this regard.

Sincerely,

'Heather Suttie'

Heather Suttie
Vice-Chair

Cc: Board of Education
All Boards of Education c/o BCSTA



THOMPSON OKANAGAN BRANCH

August 8, 2017

Honourable Rob Fleming
Minister of Education
PO Box 9048 Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Fleming;

Congratulations on your appointment as Minister of Education.

On behalf of the BCSTA Thompson Okanagan Branch, we are pleased to see your comments regarding democratically elected school boards. We agree that a "democratically elected school board is in the best interests of kids". We also believe that, as Premier Horgan said, "(People) deserve representatives they can go to to make sure that their kids are getting the education that they deserve."

We are sure you are aware the School District No. 83 (North Okanagan Shuswap) Board of Education was removed in June 2016. Over a year has passed and the Board has yet to be replaced democratically. Premier Horgan's statement applies not only to School District No. 39 (Vancouver) but also, equally, to the rest of the province. Therefore, the Thompson Okanagan Branch requests that you call a by-election for School District No. 83 (North Okanagan Shuswap) to ensure that the people of that district have the representation they deserve.

Official Trustee Mike McKay could be retained as an advisor to assist the new board with the transition. The Thompson Okanagan Branch is willing to support the new trustees in their roles and BCSTA can provide facilitation and professional development as part of the district's membership.

As you said, "Re-establishing a board... will enhance discussion and debate, will make for better decision making, and was also part of our broader commitment to improve B.C.'s education system." That being the case, how can the Thompson Okanagan Branch assist you in making this happen in School District No. 83 (North Okanagan Shuswap)?

Thank you very much for considering our request.

Best regards,

A handwritten signature in blue ink that reads "Ginny Manning".

Ginny Manning
President, Thompson Okanagan Branch
gmanning@summer.com

cc. All Boards of Education c/o BCSTA
Honourable John Horgan, Premier of British Columbia



August 16, 2017

The Honourable Rob Fleming

Minister of Education

PO Box 9045, Stn Prov Govt

Victoria, BC V8W 9E2

Dear Minister Fleming,

RE: BCSTA Motions and Initiatives Regarding Aboriginal Education

In April 2017, the membership of BCSTA passed a number of motions at our Annual General Meeting regarding changes and initiatives for Aboriginal Education programs across our province. As many of the motions require the support of the Ministry of Education, I want to bring them to your attention and request the opportunity to work with you, First Nations Education Steering Committee (FNESC) and our member boards to bring these needed changes to fruition.

The motions passed by our membership included:

That BCSTA reiterate its request that the Ministry of Education create a permanent, senior leadership position focused on Aboriginal student success.

That BCSTA request the Ministry of Education and Ministry of Finance increase K-12 Aboriginal Education targeted funding to support student success and achievement.

That BCSTA request the Ministry of Education ensure that the revised BC Grade 10 - 12 Curriculum includes a required First Peoples course as a graduation requirement.

That BCSTA request the Ministry of Education and the Ministry of Finance provide funding to school districts to jointly develop language curriculum with local First Nations to support the local language in their regions and further to provide the funding to implement provincially approved curriculum.

That BCSTA recommend that the Ministry of Education work to improve outcomes for Aboriginal students by providing funding to school districts to ensure that teachers have continuous access to in-service related to supporting Aboriginal students.

That the BCSTA Board of Directors urge the Ministry of Education and the provincial government to amend the School Act to include Indigenous Parent Clubs under section 8, Parents' Advisory Council, giving them the same official authorization.

Although Ministry of Education staff were informed of these motions last spring, the pending election and subsequent change in government meant we were unable to pursue any significant discussions about how to realize the changes identified. We hope that now, under your leadership, there can be an opportunity for significant discussion and implementation of positive steps toward improving educational opportunities and outcomes for our Aboriginal students.

I want to also emphasize our desire to work cooperatively with such groups as FNECS and the other education partner groups in forming the way forward. Our belief is that there must be a collaborative approach to both problem solving and new initiatives to ensure success. We would want to see any move to address our recommended policy changes done in cooperation with all of the parties.

On an additional note, BCSTA will also be pursuing additional initiatives at the federal level in support of Aboriginal education and policy under jurisdiction at that level. Our initiatives there are based on the following member motions:

That BCSTA call upon the provincial and federal governments to fully adopt and implement the United Nations Declaration on the Rights of Indigenous Peoples as the framework for reconciliation in addressing the educational needs of First Nations, Metis and Inuit students.

That BCSTA advocate to the federal government to work with Aboriginal leaders to establish a national statutory holiday that celebrates the cultures and histories of the First Nations, Inuit and Metis peoples of Canada.

Our member representatives look forward to meeting with you and your staff this fall to discuss how best we might accomplish the goals set out above. Although a great deal of work remains to be done, we see considerable hope and opportunity at this time.

Thank you for considering the motions put forward by our member boards. We enthusiastically look forward to initiating discussions and action in the near future.

Sincerely,

A handwritten signature in blue ink that reads "G B Swan". The signature is fluid and cursive.

Gordon Swan
President
BC School Trustees Association

cc: Scott MacDonald, Deputy Minister of Education
First Nations Education Steering Committee
BCSTA Member Boards of Education



August 16, 2017

Scott MacDonald

Deputy Minister of Education
PO Box 9045, Stn Prov Govt
Victoria, BC V8W 9E2

Dear Deputy MacDonald,

RE: BCSTA AGM Motions for Changes in Government Policy

During BCSTA's spring 2017 Annual General Meeting, our member Boards of Education passed a number of significant resolution calling for changes or additions to government policy as it relates to K-12 public education in BC. Please see the attached list that follows this letter.

Although we had forwarded a listing of our resolutions to the Ministry of Education in April, we did not fully pursue the 'next steps' in light of the pending election and anticipated changes to staffing within the ministry. I write now to restate the importance of the requested changes to our membership, and to request that we set up a process to review the various issues with you and your new executive team.

As you will see, our AGM motions address a large number of topics and requested actions. BCSTA appreciates that there is no single answer or approach that can address all of these items. I would like to suggest that the best initial approach might be a meeting of the BCSTA board of directors with your staff executive team to determine how best we might effectively and efficiently review the motions, as well as the background details. Please be assured that while we will advocate strongly on behalf of our members and their motions, our intent is to work collaboratively with you and the Ministry of Education to find positive solutions and outcomes.

BCSTA prides itself on being a constructive and progressive association. You will undoubtedly hear us advocating strongly on behalf of our members for what we feel is best for the children and youth of this province, and the public education system as a whole. That being said, we are also committed to working with government and the Ministry of Education staff in a productive and respectful manner. We look forward to establishing a strong working relationship with you and your staff as well as Minister Fleming.

Thank you for your consideration of both our member motions and our request to meet in the near future. We look forward to hearing from you as to any possibilities or proposals that you might bring forward.

Sincerely,

A handwritten signature in blue ink, appearing to read "G B Swan". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Gordon Swan

President

BC School Trustees Association

Enclosure

cc: The Honourable Rob Fleming, Minister of Education
Member Boards of Education

BCSTA AGM 2017 Motions Requesting Provincial Policy Change and Action

1. That the BCSTA Board of Directors urge the government of British Columbia to engage in extensive consultation with BCSTA before considering the implementation of any of the recommendations in the Special Advisor's report on School District No. 83, and further, that the BCSTA Board of Directors request that the government of British Columbia release its responses to the School District No. 83 Special Advisor's Report to all boards of education.
2. That BCSTA advocate for the provincial government to amend the School Act to allow school trustees to take maternity and parental leave without requiring trustees to receive permission from their boards of education to do so.
3. That BCSTA urge the Ministry of Education to revise the Foundation Skills Assessment ("FSA") and other provincial assessment reporting such that individual student results are only available to parents and school-by-school comparisons are not possible. And further, that the Ministry of Education's Advisory Group on Provincial Assessment be reconvened to review the proposal and oversee implementation of the new FSA and reporting model.
4. That BCSTA request that the Ministry of Education, Ministry of Transportation and Infrastructure, and Insurance Corporation of BC initiate a Nighttime Safety Awareness Campaign.
5. That government be urged by BCSTA to develop a robust Public Relations Campaign on the topic of consent to sexual activity. As part of this campaign the topic will be taught to every student in British Columbia, and ensure that funding for training for teachers is available for this purpose.
6. That BCSTA request that the Ministry of Education and the Ministry of Finance review and revise the formula for Community Link and Vulnerable Student Supplement funding with the goal of increasing and enhancing supports for vulnerable students in all school districts.
7. That BCSTA work with the Ministry of Education and the Ministry of Finance to consider strategies to support and address recruitment and retention of teachers, administrators and educational support professionals in rural and remote BC.

8. That BCSTA request that the Minister of Education and the Federal Government provide immediate and interim funding to school districts offering French Immersion and French as a First Language programs to ensure recruitment and retention by: providing increased funding to boards with French Immersion and French as a First Language programs; and, offering student loan forgiveness to teachers who accept teaching positions in French programs in BC.
9. That BCSTA encourage the Ministry of Education to increase funding for the New Teacher Mentoring Project which is jointly sponsored by the Ministry of Education, UBC, BCSSA and BCTF.
10. That BCSTA send a letter to the Ministry of Education requesting that the costs incurred by boards of education from the exempt staff compensation model changes be fully funded with new money by the provincial government.
11. That BCSTA work with the Ministry of Education to establish a working committee in the event that the funding formula for public education comes up for review. The Committee, with representation from the Ministry of Education and the Ministry of Finance, would consult with individual boards of education to identify their school district's unique educational and community needs. This process should precede the work of the Funding Allocation System Technical Review Committee ("TRC") in order to inform the TRC on the priorities and concerns that exist district-by-district, and to assist in the development of a new, fair and equitable funding formula for public education in British Columbia.
12. That BCSTA strongly urge the Ministry of Education and Ministry of Finance to consult with BCSTA, BCASBO and BCSSA through the Funding Allocation System Technical Review Committee to develop a new funding formula that accurately reflects the funding needs of districts.
13. That BCSTA strongly urge the Ministry of Education and Ministry of Finance to commit to delivering all annual operating funds in the single March 15th annual K-12 operating grant funding announcement.
14. That BCSTA request the Ministry of Education and the Ministry of Finance provide adequate funding for student transportation responsive to each school district's unique needs.



September 1, 2017

The Honourable Claire Trevena
Minister of Transportation & Infrastructure
PO Box 9055
Victoria, BC
V8W 9E2, Canada

Dear Minister Trevena,

RE: Consultation Before BC Ferries Schedule Changes

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed a significant resolution calling for consultation before BC Ferries schedule changes.

The motions passed by our membership follows:

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

When ferry schedules were changed in the past, often with several sailings being terminated, it was done without consultation with local school districts. The effects of these decisions were widespread, with fieldtrips, travel between schools for social and cultural opportunities, extra-curricular activities and the ability for specialist teachers and guest speakers to visit schools on the islands all being negatively impacted by these changes.

Furthermore, families wanting to take part in activities now need to leave earlier and stay later, and there is now no assurance that students will be able to board ferries due to limited space. This has also impacted bottom lines, with school districts having to pay more for staff time and travel.

Premier John Horgan's mandate letter to you emphasised the government's commitment to ensuring "that children get access to the quality public education they need to succeed..." With respect to the issues outlined above, and in the spirit of that commitment to students, I invite you to work together with potentially impacted local school districts, along with the Ministry of Education, prior to making future changes to the BC Ferries schedule so that we may minimize negative impacts on students.

Thank you for your consideration of this request. We look forward to hearing from you regarding any possibilities or proposals that you may have surrounding this important concern.

Sincerely,

A handwritten signature in blue ink that reads "G B Swan". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Gordon Swan

President

BC School Trustees Association

Enclosure

cc: BCSTA Member Boards of Education

15. CONSULTATION BEFORE BC FERRIES SCHEDULE CHANGES

SUBMITTED BY: SD 71 (Comox Valley)

BE IT RESOLVED:

That BCSTA urge the Ministry of Transportation and Infrastructure to consult with local school districts and the Ministry of Education before implementing any BC Ferries schedule changes to determine if there is any significant impact on students.

RATIONALE:

The ferry schedule was changed and several sailings were eliminated without any consultation process with school districts.

This has meant:

- a) reduced opportunities for students to take part in field trips.
- b) the inability of students to travel between schools to maximize cultural and social opportunities. For example, in School District 71, there was a time when students from Denman Island and Hornby Island could go back and forth between the 2 islands but this is no longer as accessible as it once was.
- c) as a result of the current ferry schedule, senior secondary students are limited in the extra-curricular activities they can access.
- d) there is a reduced ability for specialist teachers and guest speakers to visit the islands.
- e) when planning field trips, there is no assurance that students will be able to board the ferry. For example, schools and parents may spend money for bus transportation and bookings at venues but students may not be able to make it on the ferry as ferry sailings are crowded now that sailings are less frequent. The field trips schools organize that involve ferry travel (e.g. trips to the recreation centres and museums) usually have to start before the start of the school day (e.g. 7:40 am ferry) and end after the school day ends (e.g. 4:30 pm) so there are increased costs to parents and staff. In addition, students are often tired after a long day.
- f) families wanting to take part in activities that are part of their child's learning plans have to leave earlier and stay later if ferry travel is involved.
- g) increased costs to the school district for staff time/travel.
- h) morning ferry traffic is unpredictable as there are large trucks, construction materials etc. on the ferries and this makes it difficult for staff to ensure that they will arrive on time if they travel to work via ferry.



September 1, 2017

The Honourable Melanie Mark

Minister of Advanced Education, Skills and Training
PO Box 9080 Stn Prov Govt
Victoria, BC
V8W 9E2, Canada

Dear Minister Mark,

RE: Increased Educational Assistant Training Places at Post-Secondary Institutions

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed a significant resolution calling for increased educational assistant training places at post-secondary institutions.

The motions passed by our membership follows:

That BCSTA advocate for the Ministry of Advanced Education to enhance and target funding to post-secondary institutions to increase the number of trained Educational Assistants and related para-professionals such as Autism Support Workers and Behaviour Support workers

Educational assistants and related para-professionals comprise an integral support system for students and teachers. We currently have a shortage of qualified personal, which is reflected throughout the province.

Post-secondary institutions are facing an issue where limited funding is throttling the development of these much needed educational assistants and para-professionals. Colleges are limited in their capacity to train, and on behalf of our member boards of education, I call on you to provide an increase in funding to these institutions, so that we may enhance the numbers of these needed professions in the system and provide BC's public schools with the resources required to ensure a successful learning environment for all students.

Thank you for your consideration of this request. We look forward to hearing from you regarding any possibilities or proposals that you may have surrounding this important concern.

Sincerely,

A handwritten signature in blue ink that reads "G B Swan". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Gordon Swan

President

BC School Trustees Association

Enclosure

cc: Rob Fleming, Minister of Education
BCSTA Member Boards of Education

27. INCREASED EDUCATIONAL ASSISTANT TRAINING PLACES AT POST-SECONDARY INSTITUTIONS

SUBMITTED BY: SD 44 (North Vancouver)

BE IT RESOLVED:

That BCSTA advocate for the Ministry of Advanced Education to enhance and target funding to post-secondary institutions to increase the number of trained Educational Assistants and related para-professionals such as Autism Support Workers and Behaviour Support workers.

RATIONALE:

Educational Assistants and related para-professionals play an essential role in supporting students and classroom teachers. Presently there is an increasing shortage of qualified personnel throughout the province.

Local colleges that provide training for Educational Assistants and related paraprofessionals have a limited number of training seats and this currently does not meet the needs of the K-12 sector. The increasing number of identified K-12 students with a wide range of complex needs and who require assistance in the classroom, has resulted in a shortage of qualified Educational Assistants and related paraprofessionals.

August 18, 2017

The Honourable Judy Darcy
Minister of Mental Health and Addictions
Parliament Buildings
Victoria, BC V8V 1X4

The Honourable Rob Fleming
Minister of Education
PO Box 9045, Stn Prov Govt
Victoria, BC V8W 9E2

Dear Minister Darcy and Minister Fleming,

RE: BCSTA AGM Motions Regarding Child and Youth Mental Health

Allow me to begin by acknowledging the importance surrounding the creation of the new Ministry of Mental Health and Addictions. The potential that this devotion of resources has toward improving child and youth mental health within our province is undeniable. Our association looks forward to working with you both on a variety of initiatives and concerns aimed at improving the lives of some of the provinces most vulnerable stakeholders. In order to garner the strongest of outcomes, it is paramount that we tackle these challenges as a combined, united front that spans across ministries and organizations.

During the BC School Trustees Association's spring 2017 Annual General Meeting, our member Boards of Education passed three significant resolutions calling for initiatives and policy changes to help address child and youth mental health and addiction concerns across the province. Had we known the new Ministry of Mental Health and Addictions would be initiated, we would have undoubtedly taken this into consideration as well.

These resolutions were:

1. *That BCSTA urge the Ministry of Education to collaborate with other relevant ministries to develop a provincial strategy for students facing mental health issues.*
2. *That BCSTA urge the Ministry of Education to mandate all BC high schools to adopt an "Incident of Overdose Strategy" that may or may not contain the use of Naloxone kits.*
3. *That BCSTA request the Ministry of Education, the Ministry of Children and Family Development and the Ministry of Health ensure preschool children are assessed and have supports in place for entry into kindergarten.*

BCSTA appreciates and supports the need for an integrated approach to solving the great variety and depth of mental health concerns faced by our children and youth. No single organization, or division of government, can singlehandedly address all of the issues at hand. Our association would like to work with you in a leadership role toward finding and implementing the broad-based solutions required.

My request today is to meet with you so that we may initiate the assembly of an integrated strategic plan aimed at assisting at risk children and youth in BC. Our association, as well as our member boards, are fully committed to this important work that must be done.

Thank you for your consideration of both our member motions and our request to meet in the near future. We look forward to hearing from you as to any possibilities or proposals that you might bring forward.

Sincerely,

A handwritten signature in blue ink that reads "G B Swan". The signature is fluid and cursive, with the initials "G B" being prominent and followed by the name "Swan".

Gordon Swan

President

BC School Trustees Association

cc The Honourable Katrine Conroy
Minister of Children and Family Development

The Honourable Adrian Dix
Minister of Health

Member Boards of Education