

Agenda

Committee of the Whole Meeting
March 6, 2018 at 3:30pm
District Education Office, 33046 – 4th Avenue, Mission, BC

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1.	CALL TO ORDER		
	<i>The Board Chair will acknowledge that this meeting is being held on Traditional Territory.</i>		
2.	ADOPTION OF AGENDA		
3.	DELEGATIONS/ PRESENTATIONS		
4.	CURRICULUM – Standing Item		
	4.1 Monthly Curriculum Update	Verbal	--
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10.	ADJOURNMENT		

ITEM 5.1 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Access to Information and Protection of Privacy and Personal Information

Recommendation

THAT the *Access to Information and Protection of Privacy and Personal Information* policy be approved;

AND THAT policy #41 Protection of Confidential Information be rescinded.

Summary:

The draft Access to Information and Protection of Privacy and Personal Information policy provides guidance on the requirements to comply with the *Freedom of Information and Protection of Privacy Act* (the *Act*). The Policy confirms the Head of the Organization and the FIPPA Officer, as outlined in the *Act*.

Background:

The current policy references the *Personal Information Protection Act* (PIPA) which sets legislation for the private sector. The public sector is required to comply with the *Freedom of Information and Protection of Privacy Act*. Staff have reviewed the existing policy, and are recommending changes to the policy so that guiding principles reflect the legislation applicable to the School District.

Analysis and Impact:

The revised policy complies with the requirements of the *Act* to identify the Head of the organization, and the Privacy Officer. The policy also provides guidance to employees with respect to the duties and obligations arising from the legislation.

Policy, Regulation, Legislation:

Policy #41 Protection of Confidential Information

Public Participation:

The draft policy was provided to MTU, CUPE, MPVPA, and DPAC. No comments were received

Implementation:

1. COTW – March 6, 2018
2. Board Meeting – March 13, 2018
3. MPSD Website – March 2018
4. Staff Orientation – April 2018

Attachments:

- a. Policy #120 Access to Information and Protection of Privacy and Personal Information
- b. Policy #41 Protection of Confidential Information

Corporate Policy



Section:	Administration	
Title:	Access to Information and Protection of Privacy and Personal Information	120

Purpose

In accordance with the *School Act* and the *Freedom of Information and Protection of Privacy Act (FIPPA)*, the School District as a public entity may be requested to provide information on School District activities to members of the public. The School District is also required under the FIPPA legislation to ensure that personal information is protected.

Policy

The School District must protect the personal information in its custody and/or control from unauthorized access, collection, use, disclosure, and disposal. Any personal information shall be collected, used, and disclosed only in accordance with the FIPPA and/or other applicable legislation.

Requests for information not routinely released must be submitted to the FIPPA Officer of the School District through a request for information.

The Superintendent is designated as the Head of the School District for the purposes of FIPPA.

The Secretary Treasurer is designated as the FIPPA Officer and is responsible for the administration of FIPPA, this policy, and associated procedures.

Guidelines

In meeting the School District's obligations of protecting privacy and personal information in its custody and/or control, management will maintain a program and develop procedures to:

- Inform students, parents, employees, volunteers, and third-party service providers of why and how it collects, uses, and discloses of their personal information, obtain their consent when required, and protect their private and personal information through responsible information management practices;
- Ensure information is collected, used and disclosed in accordance with FIPPA;
- Ensure personal information is held in Canada, unless approved in accordance with FIPPA;
- Ensure record-keeping practices comply with the privacy requirements in FIPPA and other relevant legislation;
- Provide training to employees on FIPPA to ensure all employees understand their responsibility regarding the legislation;
- Answer questions from individuals and address any privacy concerns;
- Receive and respond to requests for information in accordance with the *Act*.

Date of Original Board Approval: (May 17, 2016 – #41 Protection of Confidential Information)

Date Amended: , 2018

Legal Reference: (Freedom of Information and Protection of Privacy Act)

Cross Reference: (procedures – being developed)

DRAFT

PROTECTION OF CONFIDENTIAL INFORMATION

Belief Statement

The Board recognizes the need to protect personal and sensitive information of individuals in Mission Public Schools. All employees dealing with such matter shall adhere to guidelines and protections of information under the jurisdiction of the *Personal Information Protection Act*,

The responsibilities will be to ensure this information is known only to those authorized to have access and processes are in place to prevent loss or public exposure.

Date of Board Approval: May 17, 2016

Date Amended:

ITEM 5.2 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Health and Safety

Recommendation

THAT the *Health and Safety* policy be approved.

Summary:

A Board Policy is recommended to provide the governance oversight of the health and safety program.

Background:

Staff are in the process of updating / developing the health and safety program, including the work safe procedures to meet the Worksafe BC program requirements. A Board policy is recommended as part of the program. The policy is based on policies from other health and safety programs.

Analysis and Impact:

The inclusion of a governance policy in the health and safety program demonstrates leadership for the program, and supports the full implementation of the program. The program will be developed as it is a Worksafe BC requirement. The inclusion of the policy, provides for clear direction to the organization.

Policy, Regulation, Legislation:

Worksafe BC regulation.

Public Participation:

The draft policy was provided to MTU, CUPE, MPVPA, and DPAC. No comments were received.

Implementation:

1. COTW – March 6, 2018
2. Board Meeting – March 13, 2018
3. MPSD Website – March 2018
4. Staff Orientation – April 2018

Attachments:

- a. #150 Health and Safety Policy

Corporate Policy Manual



Section:	Health and Safety	
Title:	Health and Safety	150

Purpose

To outline the responsibility of providing a healthy and safe work environment.

Policy

The School District is responsible for providing a healthy and safe work environment for all employees, volunteers, workers of other employers, as well as students and the public, and is therefore committed to providing a healthy and safe work environment.

In fulfilling this commitment to protect both people and property it shall be the responsibility of management to develop and maintain adequate standards and procedures for the elimination and control of physical and health related hazards. Work performed at the School District must be done with due consideration of the health and safety of all people. As such, management will maintain a Health and Safety Program consisting of policies, procedures, programs, equipment, training, and other resources, backed by regular inspections and ongoing supervision & support.

It shall be the responsibility of every supervisory employee to ensure the people under their supervision are properly trained and knowledgeable about their duties and shall promote strict observance to safe work procedures and applicable legal and regulatory requirements. Supervisors are responsible to provide instruction to their workers and to ensure work is done without undue risk. Foreseeable hazards must be identified and communicated to workers in order to prevent injury and occupational illness.

It is the duty of every employee to follow safe work procedures and regulations and to promote positive attitudes towards accident prevention. Workers observing unsafe or harmful conditions must report these to their supervisor immediately.

Knowledge of health and safety matters is of critical importance to all employees, therefore regular training must be a cornerstone of the School District's Health and Safety Program.

All employees have the right to refuse unsafe work.

Date of Original Board Approval:

Date Amended:

Legal Reference: (Workers Compensation Act, Worksafe BC)

Cross Reference: ([Worksafe Procedures 150-xxx](#))

ITEM 5.3 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Stave Falls Elementary School

Summary:

The Board has been considering information regarding the Stave Falls Elementary for the past few months, and has received a significant amount of feedback and comments from the Stave Falls community, as well as a few other segments of the School District. The following options are presented for discussion and consideration, to assist the Committee in providing a recommendation to the Board for consideration.

Background:

The options are based on the information contained within the attached report, and the consideration of comments from the February 27, 2018 Committee of the Whole meeting.

Recommendation:

THAT the Committee of the Whole consider the following options for the Stave Falls Elementary School and forward a resolution to the March 13th, 2018 Board Meeting for consideration.

WHEREAS School District No 75 solicited comments from the public regarding the potential disposition of the Stave Falls Elementary School;

AND WHEREAS the School District reviewed and considered comments from the public and other options and determined

Option 1 that there is insufficient enrolment projected for Stave Falls School;

THEREFORE BE IT RESOLVED

THAT School District No. 75 proceed with disposing of the Stave Falls School.

Option 2 that there is insufficient enrolment projected for Stave Falls School at this time, but that enrolment projections are expected to increase in the future;

THEREFORE BE IT RESOLVED

THAT School District No. 75 discontinue the process to dispose of the Stave Falls School, and continue to hold the school for possible use in the future.

Option 3 that there is sufficient enrolment projected for Stave Falls School to warrant opening the school;

THEREFORE BE IT RESOLVED

Option a)

THAT the School District initiate the reopening of the Stave Falls School for September 1, 2018;

AND THAT the repairs needed to bring the building to a useable condition begin immediately;

AND THAT the budget of \$860,000 funded from the contingency reserve and the local capital reserve, to make the necessary repairs to the building, to set up the building to be used as a school, and to obtain the necessary educational resources, be approved;

AND THAT the remaining budget of \$74,200 be included in the 2018/2019 budget.

Option b)

That the School District initiate the reopening of the Stave Falls School for September 1, 2019

AND THAT a plan to complete the repairs needed to bring the building to a useable condition be developed by April 30, 2018;

AND THAT a budget of \$132,000 funded from the contingency reserve and the local capital reserve for some of the immediate repairs to the building, be approved;

AND THAT the remaining budget of \$802,570 be included in the 2018/2019 budget, including any funding needed to come from the contingency reserve and the local capital reserve.

Other considerations:

The outdoor program of choice and the subsequent location of daycare services at the Dewdney Elementary School have attracted a significant number of students to Dewdney Elementary. A few suggestions have been made that the Stave Falls School could take on a similar program. The approach seems to be sound to attract students from the urban core to the programs in the rural school. As such, the following is presented for consideration.

To support the success of opening the Stave Falls School and help enrolment reach sufficient numbers to be successful:

1. That the Stave Falls School be opened with a focus on an outdoor/forestry program of choice; and
2. That The School District actively search for an early childhood / daycare operator to provide daycare services at Stave Falls School;

To minimize the negative consequences of the decision to open the Stave Falls School on the Silverdale School and to help increase enrolment at Silverdale School,

1. that the School District develop and promote a program of choice at Silverdale, and
2. that the School District search for an early childhood/daycare operator to provide daycare services within the Silverdale School.

Analysis and Impact:

No additional analysis has been conducted on the above options.

Policy, Regulation, Legislation:

The School act provides the authority for a School District regarding the opening and closing of a school, subject to the orders of the Minister of Education. If a decision is reached to reopen Stave Falls Elementary School, the School District must notify the Ministry.

Establishment and closure of schools

- 73 (1) A board may
- (a) subject to the orders of the minister, open, close or reopen a school permanently or for a specified period of time, and
 - (b) temporarily close a school building if the health or safety of the students is endangered.
- (2) The board may operate more than one school in a single building or location.

School Opening and Closure Order

Opening of Schools

- 2 If a board decides to open a new school or to reopen a previously closed school under section 73 of the School Act, the board must, without delay, provide the Ministry with written notification of the decision containing the following information:
- (a) the school's name,
 - (b) the school's facility number,
 - (c) the school's address, and
 - (d) the date on which the school will open or reopen.

Public Participation:

The School District has held a number of open committee meetings to gather public feedback regarding the Stave Falls School. If a resolution is proposed to be forwarded to a public meeting for consideration, the proposed resolution could be circulated to the public for any additional feedback or comment.

Implementation:

1. COTW – March 6, 2018

Attachments:

- a. Stave Falls Elementary School – Report to Committee of the Whole – February 27, 2018

Stave Falls Elementary School

Report to

Committee of the Whole

February 27, 2018

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Background

In the 2007/2008 school year, there were 115 students attending Stave Falls Elementary and 164 students attending Silverdale Elementary. In March 2008, the Mission Public School District passed Bylaw 2008-03 to close Stave Falls Elementary School and revised the Silverdale Elementary School catchment to include the students residing in the Stave Falls area of Mission.

The enrolment in Silverdale Elementary declined in subsequent years, along with all other catchment areas in the Mission Public School District. In 2016, the School District saw an increase in the number of students attending schools in Mission. This is consistent with the enrolment projections from 2008, where 2014 was the low point in student enrolment with increases in the following years. The current enrolment projections are increasing more than originally projected, due to significant growth in certain areas of the community.

In 2016, the Mission Public School District initiated a public process as it considered disposing of four closed schools including the Stave Falls Elementary School. During the process of public notifications, the Stave Falls Community Association submitted a proposal to support opening the school for community use. The Board considered this proposal, in addition to other proposals from other proponents, and directed staff to continue to investigate lease options with another tenant.

The Stave Falls Community Association and other members of the public objected to this action, reporting to the school district that there were sufficient school aged children within the Stave Falls area to warrant reopening the school. The Association advocated for the opening of the school, as they believe it to be in their children's interest to obtain an elementary school education in their community.

The School Board subsequently passed a motion to conduct a pre-registration process, and Staff presented the pre-registration results to the Committee of the Whole meeting on January 24, 2018. The committee also had a preliminary review of a report regarding upgrades needed to the Stave Falls School.

The discussion from the January 2018 meeting indicated that the board needed additional information before reaching a decision regarding the Stave Falls School. In addition, a preliminary draft of this report and the building maintenance / start-up costs were reviewed on February 13, 2018. This report provides additional information for the Board's consideration.

See Appendix 1 for a chronology of events regarding the Stave Falls School.

Stave Falls Elementary School - Options

Currently, the School District is considering two options regarding the Stave Falls School:

1. Disposing of the Stave Falls School
2. Reopening the Stave Fall School

It is important to note that other options could be considered. These include:

3. Repurposing the Stave Falls School for another School District use
4. Leasing the Stave Falls School to a tenant – full or partial lease
5. Keeping Stave Falls School closed – in its current state
6. Keeping the land and removing the school building

This report provides information to assist with the decision of potentially reopening the Stave Falls School as per the pre-registration resolution, providing costing and other information for consideration.

It is important to note that to-date the School District has heard from many residents of the Stave Falls area. This report identifies and outlines potential impacts and changes to the Silverdale School and its catchment area, and possibly changes for consideration with respect to the Steelhead area. As such, additional consultation is recommended prior to finalizing any changes to the school catchment boundaries if the decision to reopen the Stave Falls School is made. As the formal boundary review will begin this spring, it would be an opportune time to undertake these consultations.

Pre-registration and Enrolment Projections

The pre-registration for Stave Falls School indicates that if Stave Falls was reopened as a K-7 school, just over 50 students would attend in 2018/2019 and just over 60 students would attend in 2019/2020. The Community Association felt that the registration process did not capture all the possible students from the Stave Falls area. It is also unlikely that the pre-registration obtained a realistic count of potential students from the Maple Ridge School District. In comparing the pre-registration information with the enrolment projections from 2008, it does suggest that the student count from the pre-registration is light.

The following table includes information on both Stave Falls and Silverdale schools. The first column is the actual and projected enrolments for Silverdale. Reopening the Stave Falls School will require changes to the Silverdale catchment and decrease the student enrolment at Silverdale. The Silverdale enrolment projections should be decreased if the Stave Falls school reopens.

The second column is the enrolment projections prepared using the Baragar enrolment projection module in 2008. It shows a steady decline in enrolment projected until 2014, and then a steady increase, returning to almost the same enrolment as when the school was closed.

The final three columns are based on the pre-registration information. The middle column is the actual information from the pre-registration, and the final two columns are modified enrolment projections to develop a budget forecast for the Stave Falls School. The fourth column increases the pre-registration information by a factor of 1.4 as an estimate that not all parents interested in Stave Falls actually registered. The fifth column is adjusted by an additional factor of 1.4 to consider that if the school offered a program of choice (a magnet program), more students would attend, mostly from the Maple Ridge School District. Both modified enrolment projections are comparable to the projections originally generated in 2008, although they may be optimistic as an increase of 40% is significant.

On a further note, the Stave Falls School has eight classrooms and has an estimated operating capacity of 180 students (a nominal capacity of 195 students).

Enrolment Projections Summary

Year	Silverdale Enrolment (actual & Estimates) 1	Stave Falls		Stave Falls	
		2008 Estimated Student Enrolment 2	Stave Falls Pre- Registered Students 3	Stave Falls Adjusted Pre- Registration Estimate 4	Stave Falls Adjusted Pre- Registration with Program Estimate 5
2008	164	106			
2009	140	102			
2010	135	90			
2011	137	85			
2012	118	76			
2013	107	75			
2014	103	74			
2015	104	80			
2016	107	84			
2017	112	85			
2018/2019	113	90	53	74	104
2019/2020	125	92	62	87	122
2020/2021	124	98	67	94	132
2021/2022	135	99	67	94	132
2022/2023	142	101	68	95	133
2023/2024	143		64	90	126

1. Silverdale 2018 - 2024 estimates - 2018 Baragar projections

2. Stave Falls 2008-2023 estimates - 2008 Baragar projections

3. Stave Falls pre-registrations

4. Stave Falls pre-registration - increased by 40% to 2023-24

5. Stave falls pre-registration - increased additional 40% - potential program of choice

Projected Operating Budget

The revenue and expense projections for the Stave Falls School is based on the projected enrolment and the anticipated staffing levels considering the estimated class sizes from the enrolment projections. The following table provides a reasonable projection of the estimated budgets (current costs) for the Stave Falls Elementary School.

Stave Falls - Draft Budget Projections			
Projected Student Enrolment	53	74	104
OPERATING REVENUE			
Ministry of Education			
Enrolment Based Funding	382,554	534,132	750,672
Special Needs Funding	57,190	79,850	122,600
Salary Differential Supplement (Teacher)	5,809	8,111	12,481
Pay Equity Supplement (Support)	5,679	7,929	14,572
Small Community Supplement (begins in 2nd year)	162,400	162,400	162,400
Total Revenue	613,632	792,422	1,062,725
OPERATING EXPENSE			
Salaries			
Teachers	222,864	304,581	408,584
Principals and Vice-Principals	109,774	109,774	109,774
Education Assistants	25,380	50,760	76,140
Support Staff	66,339	76,664	95,577
Substitutes	6,000	10,000	22,961
Total Salaries	430,357	551,779	713,036
Employee Benefits	100,230	128,509	166,066
Total Salaries and Benefits	530,587	680,288	879,102
Services and Supplies			
Services	2,200	2,600	2,900
Student Transportation	150	209	294
Professional Development and Travel	1,000	1,000	1,000
Supplies	10,000	14,000	17,000
Utilities	21,300	21,300	21,300
Total Services and Supplies	34,650	39,109	42,494
Total Expenses	565,237	719,397	921,596
Net Operating Surplus (Deficit)	48,395	73,025	141,128
Less: Projected District Administration Overhead Costs	69,665	89,963	120,650
Net Contribution to Capital / Reserves	(21,270)	(16,938)	20,478
<i>Revenue projections based on average per student for Dewdney, Deroche, and Silverdale</i>			

The budgets are based on the second year of operation, when the additional rural funding is in place. The budgets for the first year of operation would be in a deficit, as the rural school funding of \$162,400 is not in effect until the second year.

The budgets would cover the general operating costs of the school and would also cover some of the District overhead costs. When the school enrolment reaches approximately 100 students, it would be contributing to capital needs. Capital projects include local capital programs, transportation needs, information technology, and some building enhancements. If a school is unable to contribute to its proportional share of overhead costs or capital / reserve costs, the deficit must be covered by other schools.

To test for reasonableness, the calculations were compared to the 2016/2017 actual financial information. The following table shows this comparison with Deroche, Dewdney, and Silverdale, the three smaller rural schools in the School District.

We note that Deroche receives more support through the Aboriginal Education department and less direct Education Assistant Support. The Aboriginal Department is included in the District costs, which is shared with all schools based on revenues per school. As such, it appears that Deroche has a strong financial performance for 2016/2017. This may not be completely accurate. In 2017 /2018 Deroche has more support and this financial performance is expected to decline.

The comparison is based solely on the number of students. It does not consider that Deroche, Dewdney and Silverdale are K – 6 schools, and the pre-registration for Stave Falls was for K – 7.

Appendix 2 provides more information on the financial comparisons of all schools.

Mission Public School District								
2016 / 2017 Financial Analysis of Schools								
	Enrolment	STATEMENT REVENUE	TOTAL OPERATING EXPENSE	Net Operating Surplus (Deficit)	Allocation of District Costs	Contribution to Capital / Reserves	% of Revenue	per student
Deroche	77	781,061	(660,866)	120,195	(80,629)	39,566	5.07%	514
Dewdney	131	1,303,611	(1,029,232)	274,379	(149,125)	125,254	9.61%	956
Silverdale	108	1,092,062	(1,004,004)	88,058	(120,664)	(32,606)		
Stave Falls	53	613,632	(565,237)	48,395	(69,665)	(21,270)		
Stave Falls	74	792,422	(719,397)	73,025	(89,963)	(16,938)		
Stave Falls	104	1,062,725	(921,596)	141,129	(120,650)	20,479	1.93%	197

Note: the financial information for both Deroche and Silverdale appear to have anomalies. The Finance Department is conducting a more detailed review of the financial information to ensure the data is correct moving forward.

Transportation – Busing Students

Opening Stave Falls Elementary school will require a change to the busing service provided to students. The following table summarizes the busing requirements for the students that submitted pre-registration applications, and two extrapolations considering the increased enrolment projections. The summary identifies students from the Steelhead area of Mission, as some people have suggested that this area could be included in the Stave Falls Elementary School catchment. The students identified as needing busing is in line with the current policy walk limits. Staff note that the roads in the Stave Falls area are rural roads and have not been reviewed for walking safety.

If busing is provided to the pre-registered students in accordance with the School District’s Transportation Services policy, two students would be bused to Stave Falls School. If the pre-registration numbers are adjusted as per the enrolment projections summary chart, three or four additional students are estimated to receive busing service.

Stave Falls - Busing Need Analysis								
		Pre Registration		Estimate 4		Estimate 5		
		Sept	Sept	Sept	Sept	Sept	Sept	
		2018	2019	2018	2019	2018	2019	
K - 6	SF < 3.2 km	38	36	52	63	74	70	Walk
	SF > 3.2 km	2	2	3	4	4	4	Bus
	Steelhead	4	5	6	9	8	10	?? Busing
	Other MPSD	3	6	4	11	6	12	
	Out of District	2	6	3	11	4	12	
		49	55	68	98	96	108	
K - 7	SF < 3.2 km	42	43	58	69	82	84	Walk
	SF > 3.2 km	2	2	3	3	4	4	Bus
	Steelhead	4	5	6	7	8	10	?? Busing
	Other MPSD	3	6	4	5	6	12	
	Out of District	2	6	3	3	4	12	
		53	62	74	87	104	122	
<i>The two students > 3.2 km are 3.2 and 3.7 km from Stave Falls Elementary School</i>								

When the District altered the boundary of a school catchment in the past, students were able to continue to attend the school they were enrolled in prior to the change, and to receive busing service to the school. The School District has not typically forced students to attend the revised catchment school.

When the Stave Falls School was in operation prior to its closure, two buses serviced the School – one in the north side of the catchment, and one in the south side. Currently, Silverdale School is served by two buses – one for Stave Falls and one for the rest of the Silverdale catchment.

The small number of children needing busing to Stave Falls in accordance with the policy suggests that busing could be eliminated for the Stave Falls School. However, this is not possible due to the need to bus students to the middle and secondary schools. If the Stave Falls school opens, at least one additional bus is needed, and possibly two. The final determination would be made once enrolment is confirmed and bus routes are established.

Currently there are no spare buses available for a new bus route. As such, new buses would need to be purchased. The following chart summarizes the estimated budget cost per bus. The capital cost is an additional one-time set up cost per bus and is dependent on the decisions regarding grandfathering to current schools, and busing needs considering safe walk routes.

The operating costs are included in the District Administration Overhead Costs and are reflected in the draft budget projections in the previous section.

New Bus Costs - Per Bus	
Capital Cost - one time	\$160,000
Annual Operating Cost	
Driver	\$ 35,000
Insurance	1,500
Fuel	5,900
Maintenance	5,200
	<u>\$ 47,600</u>

Other Revenue

The School District has received expressions of interest from groups interested in offering day care services out of the Stave Falls School, should the school be reopened. In reviewing the enrolment at Dewdney Elementary it is apparent that the addition of the daycare program and the implementation of the outdoor education program have assisted Dewdney Elementary in expanding the school's enrolment. It is reasonable to project that the addition of a daycare and a unique education program or a program of choice at the Stave Falls School could also attract additional students from other MPSD catchments and even other school districts.

Dewdney Enrolment Review							
	Current Catchment	To Other Mission Schools	Dewdney Catchment	From Other MPSD Catchment	From Other School District	Total Dewdney Enrolment	
2013/2014	77	-21	56	13		69	
2014/2015	83	-25	58	15		73	
2015/2016	82	-33	49	45		94	
2016/2017	77	-23	54	75	2	131	
2017/2018	88	-23	65	86	4	155	

The current fee for commercial use of School District property is \$1,220 per month per classroom. The daycare operator at the Dewdney School pays this rate, operating for 12 months of the year and providing revenue to MPSD of approximately \$14,500 a year per classroom.

Staff note that a daycare operator must comply with licensing requirements of Fraser Valley Health. Minor renovations may be required to ensure the space is suitable for a daycare, if a daycare operates in the Stave Falls School. The revenue generated by a daycare would be included in the net budget of additional administrative costs.

There would also be the opportunity for additional revenue for use of the school from the community. However, the revenue from this source would be minimal. The rate for community use is \$15 to \$30 per hour depending on what is being used, plus any additional labour costs.

On the flip side, if the school was not reopened, and the District considered leasing the entire building out, a commercial lease could generate approximately \$150,000 a year in revenue. The essential repairs would still need to be completed, and it would take approximately 7 years of lease revenue to cover the required upgrades to the building. In addition, if the District intended on leasing the building to another entity, this would require prior approval from the Province.

Repairs and Maintenance - Opening Stave Falls School for Use

The following recommended budget for building maintenance provides the cost estimates for the essential work needed to open the school, as well as a budget for maintenance work that could be delayed for a few months until after the school is opened or deferred further. Staff considered the comments from the previous meeting and identified some costs that could be delayed or deferred, such as carpet replacement and painting. Some of the skylight replacements could be deferred to a later date, however, at least one of the skylights is leaking, even with a cover.

Based on experience with other schools, staff note that although painting and carpet replacement could be delayed, we expect that work orders would be submitted to have the carpet removed and rooms painted once staff are in the school. At this point staff are not recommending reducing the budget for building maintenance further. See Appendix 3 for detailed costing breakdown.

As noted in previous reports, some of the cost estimates need further review and updating once detailed repair work begins. A few cost estimates are outstanding, such as an updated seismic review, obtaining a cost estimate for shutters, and inspection and repairs to the septic system. The summary of anticipated essential repairs to open Stave Falls School is still a very high-level estimate. At this point, staff do not anticipate that the District of Mission's building inspection department would require any upgrades to meet the current building code.

Staff are recommending a minimum budget of \$305,520 to bring the Stave Falls School to a useable condition, which includes a 20% contingency for unanticipated costs. Additional costs of up to approximately \$58,000 would be needed within a short-time period after opening, and possibly up to an additional \$800,000 of upgrades that could be deferred for 3 to 10 years after opening. Many of the delayed and deferred costs could be funded from the Annual Facilities Grant, regular maintenance activities (flooring and lighting upgrades), and through Capital project funding from the Province (such as the roof replacement). The essential costs would be needed regardless of the use of the building – school or lease tenant.

Stave Falls School - Building Repairs / Preparations for Use				
	Total Estimate	Essential	Delayed 6 mo to 1 yr	Deferred 3 - 10 yrs
Architectural	\$ 431,500	\$151,500	\$ 48,500	\$231,500
Civil	82,300	19,500	-	62,800
Mechanical	308,000	21,000	-	287,000
Electrical	152,600	62,600	-	90,000
	\$ 974,400	\$254,600	\$ 48,500	\$671,300
Contingency	194,880	\$ 50,920	\$ 9,700	\$134,260
	\$1,169,280	\$305,520	\$ 58,200	\$805,560

School Start-up Costs

In addition to the costs to bring the Stave Falls School building to a state suitable for occupancy, there are additional costs related to reinstating educational services in the building. Considering the comments from the February committee meeting, staff reviewed the estimates and have additional information for consideration, and updated cost estimates where appropriate. This following table is a revised summary of the additional costs needed to set up a functioning public school.

The set-up costs are one-time costs to equip the school with materials and supplies, and to purchase a new bus. The inventory of desks in storage is complete, and both student and staff desks can be sourced from inventory. The desks in inventory do not contain asbestos.

The original budget estimate indicated that the laptop cart could be delayed, but in reviewing this with elementary school principals, this is not correct. Both a laptop cart and an iPad cart are needed to support assessments, career education, my blueprint and other classroom uses. As such, these have been included as essential for education purposes.

School Related Set up costs - Summary				
	Total Estimate	Essential	Delayed 6 mo to 1 yr	Deferred 3 - 10 yrs
Information Technology	\$ 130,300	\$ 106,350	\$ -	\$ 23,950
Rooms / school set up	9,000	8,000	1,000	-
Buses	320,000	160,000	-	160,000
Library Resources	100,000	50,000	-	50,000
Education Resources	97,500	67,500	15,000	15,000
	\$ 656,800	\$ 391,850	\$ 16,000	\$ 248,950

Although the draft budget includes delaying or deferring some of the cost of education materials, this is contrary to the approach used with other schools where staff are actively working to put more education resources into the hands of students and teachers.

Appendix 4 provides details on the set-up costs, including notes on the information technology upgrades. Currently schools receive internet access via the NGN network. If the Stave Falls School is opened, NGN would provide the high-speed internet connection to the school, regardless of what is available in the area through other service providers. The budget estimate for the Information Technology needs are relatively accurate budget projections based on experience with the technology upgrades that the District has implemented over the past few months.

Boundary / Catchment Review

Opening the Stave Falls School will affect the catchment boundaries for other schools. The following table provides a preliminary review of the catchment areas that will or could be affected by opening the Stave Falls School. If a decision is made to reopen the Stave Falls School, the school catchment boundary review that is scheduled to begin in the next few weeks will include the requirement to determine the catchment boundary for the school, and the resulting impact on other schools.

Silverdale / Stave Falls / Steelhead Catchment Review					
	Silverdale	Albert McMahon	Choice (H, CM, ESR, Dw)	Other	Total
Silverdale	43		18	13	74
Stave Falls	23		7	6	36
Steelhead		9	10	3	22
West Mission	14	2	30	5	51
MPSD - other	32				32
	112	11	65	27	215

Risk Assessment - Silverdale Elementary School

The most significant risk to the Mission Public School District if the Stave Falls School opens would be the impact on enrolment at Silverdale School. The following is a summary of the current class composition of the Silverdale School.

Silverdale - 2017 / 2018 Enrolment								
Div	K	1	2	3	4	5	6	Total
1						5	21	26
2					21	5		26
3			9	12				21
4		16	4					20
5	16	3						19
	16	19	13	12	21	10	21	112

While the actual impact cannot be predicted, the review of the enrolment impact on the Silverdale School considers that students from the Stave Falls area will most likely attend the reopened school, as opposed to continuing to attend Silverdale. The review considers the impact if all students from the Stave Falls area currently attending Silverdale change to the Stave Falls School. The projected enrolment change uses the same ratio as the current enrolment trend.

If the Stave Falls School is opened, Silverdale School would be expected to have enrolment of less than 100 students until the 2021/2022 school year. At this point, enrolment is anticipated to continue to grow in the Silverdale area. The Silverdale School has a nominal capacity of 220 students, and an operating capacity of 180 students; one classroom is for the Strong Start program.

Silverdale Enrolment Projection				
	Current Catchment	Stave Falls Students	Without Stave Falls	Divisions
2017/2018	112	23		5
2018/2019	112	23	89	4
2019/2020	124	25	99	5
2020/2021	124	25	99	5
2021/2022	135	28	107	5
2022/2023	142	29	113	5
2023/2024	143	29	114	5
2024/2025	147	30	117	5
2025/2026	150	31	119	5
2026/2027	157	32	125	6
2027/2028	161	33	128	6

Additional Considerations

In order to support reaching a decision regarding the potential reopening of the Stave Falls Elementary School, it is imperative that any other information that could affect the outcome of the decision be considered. This section summarizes comments and information gathered through this review process.

1. Adding an additional school will increase the administrative overhead costs of the organization. The costs include school administration, and additional overhead that includes support from IT, facilities, student services, and Aboriginal Education. The expectation is that the increased costs would be proportional to the estimate in the budget and would not negatively affect other schools nor relieve other schools of their proportional cost of overhead expenses. Essentially, the additional school should be cost neutral on administrative overhead once the school reaches 100 students.
2. All schools have minimum staffing levels for music, library services, and learning support resources. Regardless of the number of students in the School, these services are required. At 50 – 100 students, this is a .5 -.6 FTE non-classroom teacher.
3. Counsellor and Learning support services are assigned to schools based on student needs. The reassignment of counseling and learning support time to the Stave Falls School will result in reductions at other schools, unless additional positions are hired.
4. Overall, the annual surplus (funds available for Capital and Reserves after operating and overhead costs) are expected to be reduced until Stave Falls reaches approximately 100 students. This would be applicable to Silverdale as well, if Silverdale's enrolment fell below 100 students. Once the 100-student threshold is reached, the funding available for Capital and Reserves is expected to stabilize. Staff note that the Deroche School does not have the same conditions.
5. The funding for Capital and Reserves is currently driving the technology infrastructure upgrades. Once the new IT infrastructure is in place, there will be less funding left over after operating expense – the \$2,618,427 figure will be reduced. This is because some of the technology upgrades involve leasing computer equipment, to set up an ever-greening program and to keep technology current. This transfers the capital costs to operating costs.
6. More efficient school operations will put more funds into additional educational resources. Adding an additional school to the fixed operating costs leaves fewer resources for educational resources. However, there is no mechanism to determine what the right balance is. It is worth noting that there are offsetting impacts when adding fixed costs to the overall cost of operations. As noted in Appendix 2 – Financial Comparisons, although an important consideration, financial performance should not be the only determinate in evaluating the provision of services.

7. Over the past few years, the organization reduced services to cover operating deficits. This meant postponing upgrades to technology and other education resources. With the recent growth in student enrolment and with the deficit covered, the School District made a strategic decision to expand support for student learning. The educators in the school district are pleased that additional funds have been put into educational resources and technology. They are excited about the direction we are taking and would like to ensure this momentum continues, which is particularly important as we implement the new curriculum; the total cost associated with the new curriculum is not known at this time. While opening the Stave Falls School would not necessarily reverse this direction or reduce funding, any risk of reduced funding for educational resources is an area of concern for staff. The hope would be that this interest be considered, recognizing the need to balance the multiple interests of stakeholders.
8. Currently, the school district spends approximately \$20,000 a year on utilities and basic maintenance activities for the Stave Falls School.
9. Staff express concern with the concept of Stave Falls being a K to 7 school, rather than the K to 6 structure that is in all other elementary schools. A kindergarten to grade 7 school would appear to support students moving to the Maple Ridge school district after grade 7, rather than continuing with the middle school and secondary school in Mission.

Summary

This report provides details to support a decision with respect to the Stave Falls Elementary School. It is not an exhaustive report, nor is it intended to support one action over another. The information provided is intended to support the discussion and decision regarding the possible reopening of the Stave Falls School.

The following chart provides the summary of costs to reopen Stave Falls and to set it up as a school. The costs include the anticipated funding shortfall, considering that in the first year the funding for a rural school is not provided.

Stave Falls School - Start-up Costs				
	Total Estimate	Essential	Delayed 6 mo to 1 yr	Deferred 3 - 10 yrs
Building Maintenance	\$ 1,169,280	\$ 305,520	\$ 58,200	\$ 805,560
Set Up Cost	656,800	391,850	16,000	248,950
Anticipated funding shortfall (first year only)	162,400	162,400		
	\$ 1,988,480	\$ 859,770	\$ 74,200	\$ 1,054,510

Funding the minimum costs to open the Stave Falls School can be accomplished using some of the available reserves and surplus funds. Most of these funds would need to come from the contingency reserve as opposed to local capital, as most of the maintenance work is operating in nature. Some of the deferred costs could also be covered from the local capital reserve or other facilities funding such as AFG, in future years.

At this time, the Finance Department has not reviewed the long-term projections or the financial risks beyond the first year. In addition, a detailed boundary review has not been completed. Staff are in the process of initiating this review.

If direction is given to open the school, staff will begin the process of planning to complete the work necessary to open the building. As direction has been provided to complete essential repairs, staff will begin the process to replace gutters and make the essential repairs to the roof. This work is expected to be complete during the summer months in 2018.

The following table indicates that the School District would have the resources needed to open the school by utilizing funds from the contingency reserve and the local capital funds. If the intent is to have the school open for September 2018, work on the building would need to begin immediately. As such, the School District would need to fund as much as possible from the contingency and local capital funds. The impacts of this could be considered in more detail with the 2018/2019 budget development.

Financing Stave Falls Start-up - if a September 2018 start up

Available Reserve Funds	Projected	Essential	Delayed	Balance
	Balance		6 mo to 1 yr	
Unrestricted operating surplus	\$ 901,133	\$ 568,370	\$ 74,200	\$ 258,563
Local Capital Reserve				
expansion plans	352,125	131,400	-	220,725
available for other projects	402,075	160,000	-	242,075
Balance of available reserve funds	\$ 1,655,333	\$ 859,770	\$ 74,200	\$ 721,363
Essential and Delayed			\$ 933,970	
<i>* note: not all building maintenance is capital - most of the minimum cost is operating</i>				

As the board has also indicated consideration of opening the School with a September 2019 start date, the following information indicates the budget and a preliminary plan to spread the work over the next year and a half. This could enable spreading the costs over the budgets for the next two years, rather than funding the work exclusively from the contingency. Once a decision is reached, pertinent information will be included in future budgets.

Financing Stave Falls Start-up - if a September 2019 start up

	2017/2018	2018/2019	2019/2020	Total
Building				
Roof	\$ 69,000	\$ -	\$ -	\$ 69,000
Civil	19,500			19,500
Mechanical	21,000			21,000
Remaining Architectural		82,500	48,500	131,000
Electrical		62,600		62,600
Contingency	21,900	29,020	9,700	60,620
	131,400	174,120	58,200	363,720
Start up				
Information Technology		106,350		106,350
Rooms / school set up			9,000	9,000
Buses		160,000		160,000
Library Resources			50,000	50,000
Education Resources			82,500	82,500
Funding shortage (first year only)			162,400	162,400
	-	266,350	303,900	570,250
	131,400	440,470	362,100	933,970
Funding Source				
Capital Works	131,400			131,400
Contingency		440,470		440,470
Contingency			362,100	362,100
	\$ 131,400	\$ 440,470	\$ 362,100	\$ 933,970

Appendix 1 – Chronology of Board Direction and Decisions

- March 2008 Stave Falls Elementary School Closure Bylaw approved – closed July 1, 2008
- Feb 2016 Notice provided regarding potential disposition of School, soliciting comments on:
- a. The disposal of the properties, and/or;
 - b. Interest in acquiring any of the sites.
- Feb 2017 The Board considered comments from the public, options, and proposals, and directed staff to move forward in negotiations with a proponent interested in leasing the building
- March 2017 Public Board Meeting - Stave Falls Elementary School
- MOVED and Seconded that the Board conduct a pre-registration for Stave Falls Elementary School. The pre-registration include the years 2017/18, 2018/19 and 2019/20. The pre-registration be open online and in person at the Board office for the entire month of April 2017. Data from this pre-registration will be presented to a Committee of the Whole meeting in May 2017 and then brought to the May 2017, public Board meeting to help Trustees consider the financial viability of reopening Stave Falls Elementary.*
- AMENDMENT #1*
- MOVED and Seconded that the Board conduct a pre-registration for Stave Falls Elementary School.*
- CARRIED*
- AMENDMENT #2*
- MOVED and Seconded that the Board conduct a pre-registration for Stave Falls Elementary School. The pre-registration include up to a three (3) year period.*
- CARRIED*
- MOVED and Seconded that the Stave Falls Elementary School matter be referred to a Special Committee of the Whole meeting to take place in either May or June, 2017.*
- CARRIED*
- April 2017 Announcement of Special COTW meeting to discuss Stave Falls School
- Date: June 6, 2017
- Time: 6:00 pm
- Location: Fraserview Learning Centre
32444 - 7th Avenue
- June 2017 Special Committee of the Whole meeting held to discuss the Stave Falls School
- October 2017 Special Committee of the Whole meeting held to discuss the Stave Falls School
- October 2017 Public Board Meeting
- 6.1 Preliminary Student Registration – Stave Falls Elementary

MOVED and Seconded that a preliminary registration for a potentially reopened Stave Falls School will take place between November 20, 2017 to December 15, 2017;

AND THAT the registration will be available for both on-line and paper submissions;

AND THAT registration will be open to all children eligible for public education in British Columbia who fall within the acceptable age ranks for kindergarten to grade 7 in the school years 2018-19, 2019-20, 2020-21;

AND THAT registration forms will be patterned from the registration form currently used by the District but, if necessary, modified to provide information on anticipated home address and current school attended.

CARRIED

January 2018 Special Committee of the Whole meeting - to review Pre-registration results

Appendix 2 – Financial Comparisons

The following table provides a preliminary financial analysis of each school. The calculated capital contribution per student and the percent of revenue calculation provides a marker that can be compared to the financial performance of each school. The Finance Department has prepared this analysis, firstly to ensure all expenses are coded correctly, and secondly, to ensure each school principal can monitor and manage the financial performance of the school.

The ability to review financial performance can help ensure long-term financial viability of educational programs. Although a valuable performance indicator, financial performance is just one of many factors used to evaluating programs. Program effectiveness measures should also be considered when making programming decisions. Most effectiveness measures, such as graduation rates, reading and math skill levels, or meeting social obligations are not related to financial performance.

From a financial perspective, larger schools are generally more efficient, although this is not always a linear relationship as demonstrated with the financial review of the Mission Schools. The financial perspective does not factor in issues or perspectives that are unique to neighborhoods, such as proximity to services, school organization, or building efficiencies.

Some schools have unique characteristics that make it unreasonable to compare, such as the unique educational challenges at Fraserview and Riverside. These two schools operate independently, yet both are linked to the services provided at the high school. The financial performance of these schools could be consolidated with the contribution from Mission Secondary to determine the efficiency of the secondary system.

Other schools that appear to have anomalies in the financial system are Deroche, Hatzic Elementary, and Silverdale. Deroche appears to have an abnormally high financial performance indicator, while Hatzic Elementary and Silverdale appear to have abnormally low financial performance indicators. Finance staff will be reviewing the expense allocation codes to determine if expenses have been coded correctly. As such, the allocation of financial costs to individual schools should not be considered to be 100% accurate. However, the information does provide a preliminary measure in determining financial performance.

Appendix 2 – continued

Mission Public School District								
2016 / 2017 Financial Analysis of Schools								
	Enrolment	STATEMENT REVENUE	TOTAL OPERATING EXPENSE	Net Operating Surplus (Deficit)	Allocation of District Costs	Contribution to Capital / Reserves	% of Revenue	per student
Albert McMahon	389	\$ 3,461,674	\$ (2,749,755)	\$ 711,918	\$ (452,245)	\$ 259,673	7.50%	668
Cherry Hill	250	2,198,582	(1,738,224)	460,358	(287,046)	173,311	7.88%	693
Christine Morrison	437	3,503,086	(2,675,714)	827,372	(459,493)	367,880	10.50%	842
Deroche	77	781,061	(660,866)	120,195	(80,629)	39,566	5.07%	514
Dewdney	131	1,303,611	(1,029,232)	274,379	(149,125)	125,254	9.61%	956
ESR	384	3,125,365	(2,382,446)	742,919	(409,808)	333,111	10.66%	867
Hatzic Elem	291	2,339,430	(2,033,321)	306,109	(305,993)	116	0.00%	0
Hillside	365	2,725,275	(2,104,843)	620,432	(357,799)	262,634	9.64%	720
Mission Central	230	1,976,972	(1,841,986)	134,987	(257,419)	(122,432)		
Silverdale	108	1,092,062	(1,004,004)	88,058	(120,664)	(32,606)		
West Heights	233	2,017,110	(1,671,688)	345,422	(263,207)	82,215	4.08%	353
Windebank	316	2,619,015	(2,018,995)	600,020	(343,005)	257,015	9.81%	813
HMS	655	5,627,885	(4,742,996)	884,890	(734,944)	149,946	2.66%	229
HPMS	646	5,775,265	(5,259,538)	515,726	(729,249)	(213,522)		
MSS	1369	11,501,495	(8,944,308)	2,557,187	(1,506,007)	1,051,179	9.14%	768
Fraserview	100	1,155,906	(1,002,267)	153,639	(150,982)	2,657	0.23%	27
Summit	NA	986,977	(912,322)	74,655	(129,591)	(54,936)		
Riverside	NA	1,133,867	(1,067,280)	66,587	(129,220)	(62,633)		
Total Schools		53,324,639	(43,839,784)	9,484,855	(6,866,428)	2,618,427		
District		6,088,385	(12,954,812)	(6,866,428)				
Total		\$ 59,413,023	\$ (56,794,596)	\$ 2,618,427				
Allocation of District costs based on a percentage of total per student funding and special needs funding								

Appendix 3 – Detailed Building Upgrades Costing

Stave Falls School - Building Cost Analysis - Opening Stave Falls				
	Estimate	Essential	Delayed 6 mo to 1 yr	Deferred 3 - 10 yrs
Architecture				
Exterior				
Minor trim repairs	7,500	6,500	1,000	
Windows / seals (Exterior)	17,500	17,500		
	25,000	24,000	1,000	-
Structural				
1 Seismic Restraints				
	-	-	-	-
Roof				
Roof Repairs	20,000	20,000		
2 Storm Drainage	35,000	35,000		
New Roof	175,000			175,000
Replace Snow guards	6,500	6,500		
Seal Roof - snow guards	2,500	2,500		
Replace Skylights	19,500	5,000		14,500
Replace Benches	2,500			2,500
	261,000	69,000	-	192,000
Interior				
Repair flooring joints	5,500	5,500		
Replace carpets in classrooms	27,000	5,000	22,000	
Replace carpets in admin/common	10,500			10,500
3 Gym Floor	5,000			5,000
cleaning	9,500	9,500		
	57,500	20,000	22,000	15,500
Walls				
Repairs	7,500	7,500		
Repaint Walls	35,500	10,000	25,500	
	43,000	17,500	25,500	-
Ceilings				
Repair/replace damaged T-bar panels	3,500	3,500		
	3,500	3,500	-	-
Doors & Frames				
Replace broken hardware	8,500	5,000		3,500
Weather Stripping	4,500			4,500
Keying	2,500	1,000		1,500
	15,500	6,000	-	9,500
Windows				
4 Exterior Roll Shutters				
	-	-	-	-

Appendix 3 – continued

Stave Falls School - Building Cost Analysis - Opening Stave Falls				
	Estimate	Essential	Delayed 6 mo to 1 yr	Deferred 3 - 10 yrs
Architecture				
Millwork				
cleaning & repairs	3,500	2,000		1,500
Shelving supported	1,500	1,500		
	5,000	3,500	-	1,500
Miscellaneous				
Fire extinguisher	5,500	3,000		2,500
Washroom accessories	4,500	2,500		2,000
	10,000	5,500	-	4,500
Boiler				
Room separation	3,500			3,500
Dampers (fusible links)	7,500	2,500		5,000
	11,000	2,500	-	8,500
	431,500	151,500	48,500	231,500
Civil				
Storm flush & inspecton (Grounds Department)	3,800	1,000		2,800
Pavement repair	10,000			10,000
Sewage system review	3,000	3,000		
- Dozing & flow equalization	2,500	2,500		
- Aerators & Filters	10,000	10,000		
- Grinder Pump - per pump	3,000	3,000		
Playground - if opened as a school	50,000			50,000
	82,300	19,500	-	62,800
Mechanical				
Water (Potable water well pumps and pressure system)	28,000	5,000		23,000
Heating System (Repairs & Replacement of Heating Control Valve)	190,000	10,000		180,000
Ventilation Upgrade & (Duct Cleaning)	90,000	6,000		84,000
	308,000	21,000	-	287,000
Electrical				
5 Exterior parking lights	24,000	24,000		
Exterior building lights	16,000	16,000		
Testing emerg equipment	3,000	3,000		
Test and repair exiting lighting	1,000	1,000		
Fire Alarm Testing	5,000	5,000		
Receptical replacement (GFI Recepticals where required)	3,600	3,600		
Sewer plant devices (Control Panel Replacement)	5,000	5,000		
6 DDC & Interior Lighting (Control Systems)	95,000	5,000		90,000
	152,600	62,600	-	90,000
	974,400	254,600	48,500	671,300

Appendix 3 – continued

Stave Falls School - Building Cost Analysis - Opening Stave Falls			
NOTES			
1	Report to determine scope and costs		
2	Gutter & Downpipe Replacement		
3	Once sheeting is removed floor will be assessed for refinishing		
4	Required for Site Security - significant building damage when school was open, due to location		
5	Old light standards vandalized and damaged beyond useful life		
6	\$5000 Temporary Repair, may not be sufficient		

Appendix 4 – School Set up Costing Details

School Related Set-up Cost Detail					
		Estimate	Essential	Delayed 6 mo to 1 yr	Deferred 3 - 10 yrs
Information Technology					
1	Gym sound system	2,100			2,100
	Projection Screen for Gym	2,700			2,700
2	Phone System (phones only no lines run)	1,600	1,600		
	Multifunctional Device (Photocopier/Fax/Printer/Scanner)	1,600	1,600		
3	Laptops, Cart and Printer	12,900	12,900		
3	iPads and Cart	12,700	12,700		
	Network Switch - Hardwired devices/MFD/Access Points	3,200	3,200		
4	WiFi access points - incl support and licensing cost	6,400	6,400		
5	Computers and peripherals for Itinerant staff, library & Office	9,100	7,800		1,300
	Teacher laptops & peripherals	7,500	3,750		3,750
6	PA/Bell System	26,800	26,800		
	Internet Install - re establish link to NGN	3,800	3,800		
	Firewall and switch - required for NGN	4,300	4,300		
	Server, UPS and licensing - required for IT system	5,400	5,400		
7	Wiring for Technology - all cables need to be replaced due to age	16,100	16,100		
8	Projectors and Screens for classrooms	10,300			10,300
	security cameras	3,800			3,800
		130,300	106,350	-	23,950
Set Up					
	Signage	2,000	1,000	1,000	
	BSW set up	5,000	5,000		
	Office set up	2,000	2,000		
		9,000	8,000	1,000	-
Bus					
	New Buses	320,000	160,000		160,000
Education Based Resources					
	Library	100,000	50,000	-	50,000
	Classroom resources				
	Reading books	20,000	20,000		
	PM Benchmark Kit	500	500		
	JUMP Math	2,000	2,000		
	Other Resources	75,000	45,000	15,000	15,000
		97,500	67,500	15,000	15,000
		656,800	391,850	16,000	248,950
Notes:					
1	in wall amplifier, speakers, and mounting - not including installation charges				
2	3 in office 1 in library 1 in staff room and 2 pod office phones				
3	essential for district supported web based tools for career ed and Office 365 etc				
4	essential for mobile devices as part of Strategic plan and support for education				
5	Administration, Secretary, Library, staff room, LST, 2 for Itinerant				
6	speakers in classrooms and outside of building, 1 per room common areas, 3 outside for safety				
7	currently the cables are CAT4 and all need upgrading				
8	required to utilize the mobile devices and resources provided by district				

ITEM 6.1 Information

TO: Committee of the Whole
FROM: Superintendent
SUBJECT: École Mission Secondary School – Possible Linear Timetable

The Superintendent will discuss the option for École Mission Secondary School to change over to a linear timetable.

ITEM 6.2 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Budget Priorities

Recommendation

That the following resolution be considered, and forwarded to the March Board Meeting for consideration.

THAT the 2018/2019 budget be developed with the following priorities:

-
-
-
-
-

Summary:

This report is to guide the review of the Board's strategic plan and to gather additional feedback and direction on priorities for the 2018/2019 budget. The budget will be developed over the next two months for consideration in May and June. The strategic plan is attached for review.

Background:

The budget will be developed and presented for consideration over the next few months. It must be approved prior to June 30, 2018. The budget considers the growth anticipated throughout the district, as well as the special projects and initiatives that are underway, such as the upgrades to technology, and the implementation of the new curriculum. To ensure staff have the Boards focus in mind as the plans are put together, it is best to review this direction as the budget work begins.

Analysis and Impact:

n/a

Policy, Regulation, Legislation:

n/a

Public Participation:

Superintendent Wilson will be initiating consultation with students for consideration. The Committee of the Whole structure supports the partner groups and the public with providing recommendations for the budget as well.

Implementation:

The budget timeline is attached.

Attachments:

- a. Strategic plan
- b. Budget memo

Corporate Policy Manual



Section:	Foundation	
Title:	Board of Education Strategic Priorities (2016-2018)	5

Mission Public School District serves a diverse student population, aiming to inspire learning through inclusive high quality learning environments so that every student can reach their full potential.

INTRODUCTION

The Mission Board of Education is responsible for the governance of the Mission Public School District (MPSD). This responsibility includes setting the operating and governance framework for the organization. Good governance practices recommend identifying and communicating priorities for an organization through a strategic plan.

In the fall of 2015, the Board of Education initiated the process of creating a strategic plan to set direction for the School District and guide decisions over the next three years. Through the process, the Board committed to focus on student learning, and to keep student learning at the forefront of Board decision-making.

The pages that follow reflect the Boards' understanding of the current state of MPSD, and the priorities to best serve our students in the coming years. The Board values the collaborative working relationships that are growing among all education partners, parents, and the community. The Board will continue to nurture these relationships by providing opportunities for meaningful dialogue and collaboration as we move forward with our goal of providing high quality inclusive learning environments that will result in greater success for our students.

**Mission Public School District
~ Board of Education**



BOARD OF EDUCATION STRATEGIC PRIORITIES (2016 – 2018)

OUR VALUES

As we lead the Mission Public School District, we will:

ACCOUNTABLE

- Be transparent in our decision-making.
- Seek information in order to base decisions on an informed understanding.
- Accept ownership of the results of our decisions.
- Establish processes to review key decisions so that we may better understand and learn from the outcomes we achieve.
- Make every effort to fulfill our promises and commitments.

ETHICAL

- Engage in principle-based decision-making.
- Demonstrate an unbiased, open, honest, non-judgmental, trustworthy and balanced approach.
- Act in accordance with the ethical professional standards and values that we have agreed upon.
- Acknowledge the un-ceded ancestral territory of the Sto:lo people

COLLABORATIVE

- Work together in an open-minded way that is respectful of other perspectives and points of view.
- Be receptive to new ideas and provide opportunities for two-way dialogue.
- Make every effort to engage in clear open communication.
- Ask for feedback and be open to suggestions. We will seek opportunities to listen to and involve others in decision-making.

COMPASSIONATE

- Have empathy for others.
- Seek to understand and respect various cultural perspectives and divergent points of view.
- Be caring, supportive, sympathetic, and respectful.

STRATEGIC PRIORITIES

The Board identified six strategic priorities for 2016 – 2018. With this Strategic Plan, the Board directs the development of plans and programs for the 2016/2017 and 2017/2018 school years to help achieve the goals.

The Superintendent is tasked with leading to the School District's administration in the development of plans and programs that align with these priorities and the identified actions.

1. A FRAMEWORK FOR LEARNING

Student learning is the central focus of the School District. In accordance with the Ministry of Education's Mandate for the School System, we want to provide our students with an educational environment that nurtures the development of an Educated Citizen.

Goal:

The development of citizens who are:

- thoughtful, able to learn and to think critically, and who can communicate information from a broad knowledge base;
- creative, flexible, self-motivated, and who have a positive self-image;
- capable of making independent decisions;
- skilled and who can contribute to society generally, including the world of work;
- productive, who gain satisfaction through achievement and who strive for physical well-being;
- co-operative, principled, and respectful of others regardless of differences;
- aware of the rights and prepared to exercise the responsibilities of an individual within the family, the community, Canada, and the world.

To support this, the School District encourages multiple pathways to graduation and post-secondary options.

Actions:

In collaboration with education leaders and partners, develop a 3-5 year implementation plan for the new curriculum that includes:

- full implementation of the [Aboriginal Enhancement Agreement](#) by 2019;
- respecting and implementing the [First Peoples' Principles of Learning](#);
- equitable access to resources to support the development of the Educated Citizen through the redesigned curriculum;
- quality assessment¹ in accordance with the Ministry of Education that informs meaningful instruction. School-based, School District and provincially developed assessment will provide information for students and families which reflects student progress and achievement.

In collaboration with education leaders and partners, develop a strong support system considering the needs of students that includes:

- effective services and initiatives that support our Aboriginal Enhancement Agreement Goals (1. Honouring Culture, 2. Meaningful Contributions, 3. Positive Learning Experiences, 4. Looking to the Future);



- a sense of belonging and ensuring successful transition for Aboriginal students;
- information in order to inform, understand, and develop support plans when students are struggling to achieve;
- a process to support a student's education program when assessments indicate that support is necessary to advance student learning;
- engaging the entire spectrum of learners with the design and implementation of rigorous academic programs and co-curricular opportunities;
- striving for inclusion by providing all students equitable access to learning, achievement and the pursuit of excellence in all aspects of their school experience.

(Source: Special Education Services: A manual of policies, procedures and guidelines).

2. HUMAN RESOURCES TO SUPPORT STUDENT LEARNING

Employees bring the skills and talents that will move us closer to achieving our goal for student learning. Students benefit from working with well-trained educators, support staff, and leaders.

Goal:

We have engaged, well-educated, and committed employees to support student learning.

Actions:

To support School District employees through:

- effective recruitment, retention, and succession planning strategies;
- a program of collaboratively developed on-going professional development for educators, leaders, and education support staff;
- supporting all employees with health and wellness initiatives;
- provision and funding of time for teachers to collaborate and implement new initiatives; and
- strong, productive working relationships with employees, unions, and employee groups.



3. PLAN FOR TECHNOLOGY

The Board recognizes the need for a plan to address the acquisition and use of technology to support the School District.

Goal:

In a fiscally responsible manner, use technology to provide more effective support for student learning and more efficient business services.

Action:

Develop a plan to upgrade and expand the use of technology in order to enhance student learning *and* improve business processes. The plan must include funding and implementation.



4. COMMUNICATION AND ENGAGEMENT

Effective communication, both internal and external to the School District, and effective public engagement is critical for success in all areas of the organization.

Goal:

To enhance the School District’s communication and public engagement processes.

Actions:

Develop a communication plan that outlines key communication objectives and strategies for the School District including specifying the way in which the website, social media and traditional media will be used.

Develop a public participation process for decision making to more effectively engage with students, staff, parents, employee organizations, and the general public. Consider the IAP2 spectrum of public participation.

IAP2 Spectrum of Public Participation



5. ECONOMIC SUSTAINABILITY

The Board works diligently to ensure fiscal responsibility attaining a balanced budget.

Goal:

To maintain a healthy financial position and at the same time provide the resources necessary to support student learning and effective School District operations.

To ensure School District assets are readily available to support student learning.

Actions:

Using an open and transparent process, develop an annual balanced budget that provides for efficient operations, enhanced student learning, while achieving the objectives of the new curriculum.

Develop short and long-term plans for the optimal use of School District assets and resources. This includes identifying emerging demographic changes that will affect both the affordability and sustainability of School District assets and resources.

6. GOVERNANCE

The Board is dedicated to providing effective Governance for the Mission Public School District recognizing the responsibility we have to the public and education partners.

The Board is committed to working strategically and cooperatively with the Superintendent, recognizing the need for productive working relationships.

Ultimately, the Board must make decisions and be held accountable for those decisions.

Goal:

To provide effective governance for the Mission Public School District, by working with and listening to our education partners.

To ensure that the School District needs are held paramount in the co-governance model with the BC Ministry of Education.

Actions:

Review, revise and create policy and committee structures that contribute to effective governance and operational direction. Policies will be reviewed and revised ensuring transparent participation.

Roles and responsibilities will be clear and articulated to match the values of the Board of Education.



End Notes:

Framework for Learning: Assessment and Curriculum.

ⁱ According to the Ministry of Education, Assessment and curriculum are interconnected. Provincial exams and classroom assessments are being redesigned to align with new curriculum content. Equally importantly, our new provincial graduation exams will align not only with new curriculum, but with research on best practice, which highlights student centered and personalized ways of learning. Exams will continue to be rigorous and based on learning standards evaluating student achievement, core competencies, essential learning and literacy and math skills. However, more flexibility will be introduced into the assessment process wherever possible.

Quality assessment is fair, transparent, meaningful and responsive to all learners

- Focuses on all three components of the curriculum model – knowing, doing, understanding
- provides ongoing descriptive feedback to students
- is ongoing, timely, specific, and embedded in day to day instruction
- provides varied and multiple opportunities for learners to demonstrate their learning
- involves student in their learning
- promotes development of student self-assessment and goal setting for next steps in learning
- allows for a collection of student work to be gathered over time to provide a full profile of the learner and learning
- communicates clearly to the learner and parents where the student is, what they are working towards and the ways that learning can be supported

Source: Ministry of Education

Date of Board Approval: December 13, 2016

Date Amended:

Budget Timelines – 2018 / 2019 Preliminary Annual Budget

Date	Action	Responsible
March 6	COTW - budget direction: Review preliminary enrolment estimates Identify partner group priorities Identify Board priorities (in addition to strategic plan)	Board / Angus / Corien
March	Identify operational priorities for each school and function: Education, Student Services, Aboriginal Education, Facilities, Transportation, IT, HR, Finance, District	Finance / Principals / Managers
	Consult with Students	Angus
	Initiate development of draft revenue and expenditure plan	Finance
	Finalize enrolment estimates	Principals
April	Pull all budget data / information together	Finance
	Review draft school budget plans with each Principal	Angus / Corien / Derek
	Prepare draft of budget documents	Finance
	Preliminary review of draft consolidated plan, identify final revisions	Principals, Managers
	Identify issues and options, and prepare reports for the board	Angus / Corien / Derek
May 8 May 29	COTW Meetings Public notices, Information on website <i>Board direction considering the presentation and feedback</i>	Board Corien / Derek / Angus
June 5	Budget Bylaw – Preliminary review at COTW	Board
June 19	Budget Bylaw – Adopted, copy sent to the Ministry	Board

ITEM 6.3 Information

TO: Committee of the Whole
FROM: Superintendent
SUBJECT: SOGI Update

The Superintendent will provide an update on SOGI related information.

ITEM 7.1 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Financial Governance and Accountability Framework

Recommendation

THAT the information be considered, and that the Surplus Policy, Capacity Building Training, and the Audit Committee & Internal Audit components be returned to the April Committee of the Whole for further consideration and direction:

Summary:

In 2017, the Province issued the Financial Governance and Accountability Framework for School Districts. The District has started the process to incorporate the recommendations from the report, but more work is yet to be completed. This report summarizes the status of meeting the recommended practices.

Background:

The detailed report on Financial Governance and Accountability recommends that School Districts incorporate processes that are considered to be good practices for Financial Governance and Accountability for School District operations. The recommendations include the following:

1. Budget monitoring and reporting.
 - a. Budget assumptions – plans, assumptions, and risks - fully disclosed prior to approval – target June 2018
 - i. Status – in progress. Steps made to improve the sharing of information for budget decisions.
 - b. Budget Updates – at a minimum quarterly
 - i. Status – initiated. Need to complete second quarter review for 2017/2018. Delayed due to other projects. Expect in April 2018.
 - c. Budget Controls – responsibilities for budget.
 - i. Status – in progress. Major budget changes referred to the Board.
 - d. Interim reporting – at a minimum quarterly
 - i. Status – included with budget updates discussion. Need to complete second quarter update. Expect in April 2018
2. Surplus Policy – Target June 30, 2018
 - a. Status – reviewed during budget deliberations. Anticipate policy presented at the April Committee of the Whole meeting.
3. Capacity Building – Trustees & Superintendents – Training and review of Governance, Financial Literacy – Target June 30, 2018
 - a. Status – not specifically addressed - consider training opportunities
4. Taxpayer Accountability Principles – Training - Target June 30, 2018
 - a. Status – not specifically addressed – consider training opportunities
5. Audit Committee & Internal Audit
 - a. Status – Assessment outstanding – consider at April / May Committee meeting
6. Financial Statement Discussion and Analysis – Target June 30, 2018
 - a. Status – initiated in minimal form for 2016/2017 financial statements. To be expanded for June 30, 2018 Financial Statements.

Analysis and Impact:

The School District has initiated elements of the recommendations, but more work is to be completed.

Policy, Regulation, Legislation:

The materials to provide advice to support increased transparency and understanding of school district financial health and consistent practices across all school districts.

Public Participation:

Included with the Committee of the Whole discussions.

Implementation:

Additional meetings are required.

Attachments:

- a) BCSTA Support for Financial Governance and Accountability Requirements
- b) Association Letter April 2017
- c) Framework with Introductory Letter and Expectations
- d) Toolkit – Financial Health and Other Questions
- e) Toolkit – Accumulated Operating Surplus
- f) Taxpayer Accountability Principles
- g) Accountability Operating Surplus Breakdown
- h) Surplus % compared to Expenditures and FTE
- i) Toolkit – Audit Committees



February 8, 2018

BCSTA Support for new Board Financial Governance and Accountability Requirements

In the Spring of 2017, the Ministry of Education released the “Financial Governance and Accountability for School Districts of British Columbia” Guide in response to recent Auditor General reviews and special advisor reports that recommended strengthening the financial accountability framework for school districts.

The Guide was developed in consultation with the BC School Trustees Association (BCSTA), BC Association of School Business Officials (BCASBO), BC School Superintendents Association (BCSSA), Auditor General of BC and the Ministry of Finance, with the Ministry of Education as the final author of the document. The Guide is intended to support Boards of Education and school district senior staff in their work as governors and financial stewards of our education sector.

The Ministry of Education has set an expectation that many of the key financial governance areas in the document (e.g. the establishment of audit committees and district reserves policy) need to be implemented by all Boards of Education no later than June 30, 2018.

Ministry of Education Pending Requirements

By June 30, 2018, Boards of Education are required to have the following policies in place for the 2018/19 school year:

- Budget, monitoring and reporting policy
- Accumulated operating reserve (surplus) policy
- Audit committees

In addition to these requirements, Boards of Education are also expected to consider and begin implementation of the following initiatives by June 30, 2018:

- Training for all trustees and senior staff on the government’s Taxpayer Accountability Principles, and incorporation these principles into school district codes of conduct
- Financial statement discussion and analysis
- Strategic planning
- Risk assessments

BCSTA Support for This Process

To support successful implementation and continuous improvement in the sector, BCSTA is developing additional guides, tools and policy templates that will be made available to school districts over the next couple of months. The resource materials are currently being written and ‘field tested’, toward ensuring they adequately meet the needs of boards. All of the template materials are, however, intended to serve as a base or starting point for local boards, and may be modified to best address local circumstance and preferences. In addition, BCSTA will be coordinating trustee orientation and training sessions beginning this spring and into the next school year as part of our professional learning programs.



Guidelines, Tools and Templates

It is recognized that boards and school districts are at various stages of implementing these requirements. To best support districts, BCSTA is developing a comprehensive set of best practice materials, tools and policy templates that can be utilized by districts to either create and implement new policies or to assess their existing policies against best practices and recent government direction.

The guidelines will be made available on the BCSTA HUB starting in mid-February, and will be continually updated as new materials are developed, or as policy direction from the Ministry of Education and suggested best practices evolve.

Training

Orientation and training sessions for individual boards (and their senior staff) will be offered beginning this spring and extending into the 2018/2019 school year. The sessions are intended to orient trustees to these new requirements and to support boards in understanding their new roles and responsibilities when serving on audit committees or providing other financial oversight duties. The sessions will also provide training on school district financial literacy, which is a required competency of Audit Committee members. Boards that are interested in receiving this training and these services can contact BCSTA's CEO, Mike Roberts, directly.

In all cases, we recommend any training, as well as the final determination of district policy and procedures, be done in partnership with your senior staff.

Professional learning sessions are also being organized for the fall 2018 Trustee Academy and the New Trustee Joint Academy (with BCPSEA) in January 2019. More information on these learning sessions will be communicated early in the fall.

For more detailed information on these new Ministry of Education requirements, please refer to the attached PowerPoint presentation.

The Ministry of Education Financial Health working group materials can be accessed here:

- <https://www2.gov.bc.ca/gov/content/education-training/administration/resource-management/school-district-financial-reporting/financial-health-working-group>



Dear Colleagues,

Over the past year, representatives from the BC School Trustees Association (BCSTA), BC School Superintendents Association (BCSSA) and BC Association of School Business Officials (BCASBO) have worked with the Ministry of Education, Ministry of Finance and Office of the Auditor General to develop financial governance and accountability guidance material and procedures for the K–12 Public Education Sector.

The purpose is to build on the existing financial accountability practices exhibited by the sector and provide guidance to boards of education as well as support materials for senior district staff and trustees to improve on this important work.

Our original intent was to provide these materials and procedures to school districts to use during the 2017/18 budget process so that you could be prepared to develop and approve related policies. In recognition of the significant work currently underway at school districts, we have decided to release the material and required procedures as advisory only at this time so that boards and senior staff can begin the discussion of future required policies. While early adoption of the related policies is encouraged, the target date for boards to implement the policies is June 30, 2018 so that they are in place for the 2018–19 school year.

Your associations will also support the implementation of these Financial Governance and Accountability materials, including working sessions during upcoming events. The Ministry of Education will be providing an overview of the materials and requirements during the upcoming BCSTA AGM, which will be open to registered superintendents and secretary treasurers as well as trustees.

The BCSTA maintains a database of school district policies which you may want to access as a resource in developing policies. This resource provides up-to-date policies provided to BCSTA by BC boards of education. BCSTA works with participating districts to keep this resource up to date. However, in some instances there may be more current versions that are not yet in the system. The database can be accessed through this link: <https://dsweb.bcsta.org/docushare/dsweb/View/Collection-9637>.

We are confident that the implementation of these materials over time will improve the financial accountability and governance practices in our sector. We are pleased to provide these materials for use in your district.

Sincerely,

Teresa Rezanoff, President
BCSTA

Tom Longridge, President
BCSSA

Kelvin Stretch, President
BCASBO

Financial Governance and Accountability

School Districts of British Columbia

Material Prepared by the *Financial Health Working Group*

2017/18



Introductory Letter *from* Deputy Minister of Education

Over the past several years there has been a growing interest in Financial Governance and Accountability of school districts.

With recent auditor reviews and special advisor reports recommending strengthening the financial accountability framework of school districts, the Ministry of Education has developed good practice guidance materials in partnership with the Financial Health Working Group. This Group includes membership from the Ministry, BC School Trustees Association (BCSTA), BC School Superintendents Association (BCSSA), BC Association of School Business Officials (BCASBO), Office of the Auditor General, and Office of the Comptroller General of BC.

Together, we are building on an already solid base of financial accountability practices exhibited by the K-12 Public Education Sector. This work supports leadership development in the sector, and the Framework for Enhancing Student Learning.

These financial governance and accountability documents support boards of education in the work they do as governors of our education sector. For example, having reserve policies that reflect your district's education priorities.

Shortly after the Financial Governance and Accountability material is distributed, the Ministry will facilitate regional calls with trustees, superintendents and secretary-treasurers. These calls will be an opportunity to discuss your initial reactions and questions with members of the Financial Health Working Group.

Ministry staff will attend upcoming Association meetings where more in-depth discussion of the material can occur. The first of these meetings will be the 2017 BCSTA AGM in April. Other meetings will be held during BCSSA Regional Chapter meetings and the 2017 BCASBO AGM in May.

The documents included in this package are intended to provide advice that increases the transparency and understanding of school district financial health and consistent practice across all school districts. Important aspects of this work are:

- Reporting the benefit and plans for accumulated operating surpluses
- Establishing an audit committee
- Linking financial decisions to the school district's strategic plan and risk profile

These documents and toolkits will provide practical examples of questions that Boards of Education could ask their senior staff to ensure they have a full understanding of their school district's financial information.

The BCSTA, in partnership with the Ministry of Education, is developing additional material for Boards of Education that address capacity building for school board trustees.

The Ministry is interested in facilitating the sharing of ideas and good practices with regard to governance and financial accountability so that all school districts can benefit. More robust governance and accountability practices ultimately benefits the students of British Columbia to develop their individual potential and to acquire the knowledge, skills and abilities needed to contribute to a cohesive society and a prosperous and sustainable economy. After all, this is why we are here. Both BCSSA and BCASBO also provide professional development for their members on these topics.

The following resources are attached to this letter, and will continue to be updated as new toolkits and good practices are developed based on your input, for the benefit of all school districts:

- Ministry of Education expectations of Boards of Education regarding financial governance and accountability
- Toolkit for Boards of Education – Financial Health and Other Questions
- Toolkit for Boards of Education – Accumulated Operating Surplus
 - Appendices:
 - I. BC Taxpayer Accountability Principles
 - II. Categorization of Internally Restricted Accumulated Operating Surplus by School District
 - III. SY2015-16 Accumulated Operating Surplus Percentage Compared to Expenditures and Funded FTE
- Toolkit for Boards of Education – Audit Committees



Dave Byng
Deputy Minister of Education

Expectations of Boards of Education – *Financial Governance & Accountability*

Executive Summary

With recent auditor reviews and special advisor reports recommending strengthening the financial accountability framework of school districts, the Ministry of Education has developed guidance materials in partnership with the Financial Health Working Group. This Group includes membership from the Ministry, BC School Trustees Association (BCSTA), BC School Superintendents Association (BCSSA), BC Association of School Business Officials (BCASBO), Office of the Auditor General, and Office of the Comptroller General of BC.

Together, we are building on an already solid base of financial accountability practices exhibited by the K-12 Public Education Sector. This work supports leadership development in the sector, and the Framework for Enhancing Student Learning.

Key elements detailed within the Financial Governance and Accountability documents and toolkits relate to budget monitoring, accumulated surplus policy, and audit committees.

These financial governance and accountability documents support boards of education in the work they do as governors of our education sector. For example, having reserve policies that reflect your district's education priorities.

Expectations

The Financial Governance and Accountability documents and toolkits are intended to be supplemented with the sharing of good practices and collaboration amongst school districts. Examples of areas that could benefit from the sharing of good practices include assessing a school district's risk profile and mitigation strategies, a framework

for developing a strategic plan, and a framework for evaluating the skills and abilities of trustees and/or establishing an employee performance evaluation framework.

School districts are currently at various stages of developing policies and strengthening their financial accountability framework. It is expected that all school districts will discuss and develop a policy on:

- Budget Monitoring and Reporting; and
- Surplus Policy

Development of the policies may be conducted during the 2017-18 school year and can be used to guide the 2017-18 budget process. While early adoption of the related policies is encouraged, the target date for boards to implement the policies is June 30, 2018 so that they are in place for the 2018-19 school year.

School districts should review the descriptions in the subsequent pages and related Toolkits and determine how best to address the following in their district:

- Capacity Building for School Board Trustees and Superintendents
- Taxpayer Accountability Principles
- Financial Statement Discussion and Analysis
- Incorporate Strategic Planning and Risk Assessment into budget decisions

By June 30, 2018, each Board of Education should have in place an Audit Committee and policy guidance for the committee, including Internal Audit processes, and a written plan on how the school district will address the above expectations beginning in the 2018-19 school year.

These expectations reflect recommendations made recently by Special Advisors appointed by the Minister of Education. At a future date, the wording may be amended to reflect other recommendations from the Auditor General and Ministry of Finance. How the school district implements these and future recommendations and guidance is at the discretion of the Board of Education and reflects appropriate latitude to implement based on each school district's unique circumstances, risk profile, and strategic priorities.

Budget Monitoring & Reporting

(Development of policies during the 2017/18 school year, with policy approved by the Board no later than June 30, 2018)

All school districts must provide the Board of Education (or committee of the board) with, at minimum, quarterly financial reports which indicate forecasted results compared with actual budget, and provide an accompanying discussion and analysis, as necessary, to fully communicate financial performance and key risks. Quarterly results and projections to June 30th should be provided as at September 30, and December 31 of each year. This will allow the Board to monitor the district's financial position throughout the year on an ongoing basis and the expected year-end position.

For significant capital projects, status reports should be provided that set out progress on

spending relative to budget, achievement of key milestones and risks related to delivering the project on-time, on-budget and against identified project specifications. In addition, on a quarterly basis, district financial staff should update the Board on local and annual capital reserves.

Good Practices for Budget Systems and Processes:

BUDGET ASSUMPTIONS

All plans, assumptions, implementation plans and risks should be fully-disclosed with the Board of Education trustees before they are asked to approve budget documents. These plans, assumptions, and related risks should:

- be disclosed in the budget documents
- take into account the economic environment of the school district
- focus on planned changes from the previous school year, and
- be realistic and consistent with the school district's goals and vision, as outlined in a strategic plan

At a minimum, these disclosures should include:

- key budget assumptions, such as student enrolments, grant rate increases, salary increases, and inflation rates
- financial and business risks, such as increases in interest rates and increases in fuel prices

- specific strategies explaining how the budget supports the school district's strategic plan/direction

In its presentation, management should walk the Board of Education through the supporting materials, budget highlights, budget assumptions, implementation strategies and financial and business risks so that all trustees understand the complete picture before they are asked to approve the budget.

BUDGET UPDATES

Budget update materials should be prepared, at minimum, quarterly and provided to school board trustees in a timely manner. The updates should include a comparison to the original budget and forecasts to the end of the school year in the following areas:

- revenues
- expenses
- accumulated operating surplus or deficit
- full-time equivalents (FTEs) for staff
- eligible funded students

The updates should also include an explanation of significant variances (i.e. variances greater than 5%).

The budget updates should be formally received by the board, and management should review the changes with trustees to make sure they are aware of the

current situation and the impact of the changes on the fiscal plan.

BUDGETARY CONTROLS

An effective budgetary process includes analysis of what happens when a plan is put into practice and what the organization does or does not do to correct for any variations from the plan.

Budgetary controls should include:

- clearly defining managerial responsibilities
- implementing a plan of action for individual budget sites
- taking responsibility for adhering to the budget
- monitoring performance against the budget
- taking corrective action if results differ significantly from the budget
- permitting significant departures from the budget only after approval by the board
- investigating unexplained variances from the budget

INTERIM REPORTING

Management should produce interim financial reports (in September, December, and March) that include a projection to the end of the school year and an explanation of significant variances between the budget and the projected totals to the end of the school year. Specifically, the interim report

should include all significant revenues and expenses, and changes to:

- unexpended capital allocations
- expended capital allocations
- investments in capital assets
- unspent capital balances
- accumulated operating surplus/deficit

These reports should be presented in a timely manner to the Board of Education for review.

For additional guidance, refer to the *Toolkit: Financial Health & Other Questions*

Surplus Policy

(Development of policies during the 2017/18 school year, with policy approved by the Board no later than June 30, 2018)

All Boards of Education should prepare and approve an operating surplus reserve policy that guides the accumulation, reporting and spending of the funds. The policy should guide:

- inter-fund transfers, and ensure that stakeholders are aware of the policy and understand what it means
- general guidelines as to how much (i.e. percentage or dollar amount) could be transferred to other funds
- how much might be allocated from current year's resources to be spent in a future fiscal year
- annual planning and reporting of the expected surplus/deficit for the year and the application of the Surplus Policy for that fiscal year.

The purpose of restricted surpluses must be clearly documented and used as intended.

The threshold target for the Accumulated Surplus should be based on Total (versus net) Operating Accumulated Surplus. Surplus balances promote flexibility to absorb future year one-time costs, unforeseen expenditures, or reduced revenue due to declining enrolment.

For additional guidance, refer to the *Toolkit: Accumulated Operating Surplus*

Capacity Building for School Board Trustees & Superintendents

(Implementation by June 30, 2018)

The partner associations should work together to provide access to financial training on a regular basis. School districts should ensure that superintendents and trustees have access to financial training on a regular basis. Training should be provided, at minimum, in the following areas:

- governance – understanding roles and responsibilities of key stakeholders, and how provincial legislation and board policies impact school district operations
- financial literacy – understanding the education funding system, risk assessment, financial terms and language, components of financial statements and how they relate to one another, and what questions to ask superintendents and senior administration in order to obtain relevant and useful information

- financial monitoring – understanding how to verify information received from superintendents and senior administration, the internal control process, and how audit committees and internal auditors can benefit the operational efficiency of the school district.

Specifically, financial literacy training should include:

- the financial oversight responsibility of the board of education and management
- how financial statements are prepared and analyzed
- statements of financial position, operations, changes in net financial assets, and cash flows – how they are different and why they are all important
- the importance of notes to the financial statements
- how budgeting complements and supports financial reporting
- interim reporting against budget
- variance and comparative analysis
- good practices for a strong internal control system, including the use of audit committees and internal auditors
- how to ask clarifying questions of management and external auditors

For additional guidance, refer to the *Toolkit: Financial Health & Other Questions*

Taxpayer Accountability Principles

(Implementation by June 30, 2018)

The BC Government's *Taxpayer Accountability Principles* (TAP) are intended to apply to the broader public sector, which includes school districts. All Trustees, superintendents and senior administrators should receive training on the expectations of TAP and the expectations established by TAP should be incorporated into the school district's Code of Conduct.

Strengthening Board of Education financial literacy should be underpinned by the *Taxpayer Accountability Principles*.

Audit Committee & Internal Audit

(Implementation by June 30, 2018)

All school districts should formally assess the merits of establishing an Audit Committee. Terms of reference for this Committee should include oversight of audit and financial reporting, including review and approval of quarterly and annual financial statements, transfer of monies between funds, risk management and internal controls. Terms of reference for this Committee should require that it meet on at least a quarterly basis. The Committee should be comprised of a minimum of three individuals, at least one of whom is a financial expert. Provision should be made for members of this Committee to include non-voting individuals other than elected Trustees to provide advice and help ensure the presence of necessary financial expertise.

For additional guidance, refer to the
Toolkit: Audit Committees

Good Practices for Implementing Audit Committees and Internal Audit in School Districts:

AUDIT COMMITTEE

Boards of Education should appoint an audit committee, responsible for monitoring and reviewing the risk, control, and governance processes that have been established in board policies, to assist them in their financial oversight responsibilities.

Audit Committee members:

- should include members of the board, though these members should not represent a quorum
- should understand the organization's environment and accountability structure
- should be financially literate
- should have the ability to ask the right financial questions and follow up with clarifying questions

Staff support to Audit Committee:

- the Secretary-Treasurer can be on the committee as a non-voting participant, to provide staff support
- corporate secretary support should be provided to the committee for any recommendations to the Board of Education

External expert support to Audit Committee:

- the committee may include external expert support, such as individuals with an accounting designation or other relevant expertise the Audit Committee requires
- the external expert is a non-voting participant who provides additional technical assistance to the committee as an objective advisor with expertise in financial matters or other relevant expertise

In camera time at Audit Committee meetings:

- audit committee members should have in camera time without staff present
- in camera time should be at the beginning and end of each meeting
 - at the beginning of each meeting so that Trustees can raise any issues they want to ensure are addressed by the auditors, or other invited expert
 - at the end of each meeting to ask questions directly to the auditors, or other invited expert, and to hear of any concerns the auditors may have

INTERNAL AUDIT PROCESS

School districts should have an internal audit function (if the school district's size and complexity warrant one) to assess

and report on the adequacy of the internal controls. The internal audit function, where appropriate, should be responsible for examining:

- business strategies
- budgeting and accounting systems
- internal control and operational systems
- compliance with policies, procedures, and legislation
- economical and efficient use of resources
- the effectiveness of operations

The Ministry will work with school districts to assist with implementation of audit committees and an internal audit

function. For example, the sharing of internal audit resources amongst several school districts.

The internal auditor would have a direct reporting relationship to the Audit Committee.

The school district's Audit Committee meets on a regular basis with internal audit to discuss relevant matters and review reports from the internal audit function, and will consider recommendations to the board of education for policy or procedural changes for the school district.

Financial Statement Discussion & Analysis

(Implementation by June 30, 2018)

Financial Statement Discussion and Analysis, or FSD&A, as a concept, is in a developmental stage for school districts in British Columbia. Most districts may already be doing components of a formal FSD&A. All school districts should consider implementing FSD&A reporting to further strengthen financial governance and accountability.

FSD&A templates reflecting good practices will be prepared and shared with all school districts.

The *Budget Transparency and Accountability Act of the Province of British Columbia* directs school districts to follow Public Sector Accounting Standards (PSAS) excluding the *PS4200* series, and *Treasury Board Restricted Contribution Regulation 198/2011*, issued in November 2011. Boards of Education prepare audited financial statements in compliance with these requirements. These financial statements alone do not provide stakeholders with all of the information necessary to assess the school district's financial performance.

The following guidance has been modified for school districts based on material originally presented by the Auditor General of British Columbia in their report – *Understanding Canadian Public Sector Financial Statements* (June 2014).

The document *Toolkit: Financial Health & Other Questions* present common questions a reader should keep in mind when reviewing a set of financial statements. However, fully answering many of these questions requires additional information from a school district's management.

A common method used to disclose such information to readers is to supplement the audited financial statements with a *financial statement discussion and analysis* (FSD&A) from management. This supplementary financial reporting gives the entity's management a means of explaining the financial statement results to all readers in a consistent manner. The FSD&A attached to the financial statements is unaudited, however the auditor does ensure that commentary within the FSD&A is consistent with the audited financial statements.

Guidance for Preparing a Financial Statement Discussion and Analysis

As part of its mandate, the Public Sector Accounting Board (PSAB) developed a statement of recommended practice to assist public sector entities with the development of FSD&A reporting. The statement of recommended practice provides a general framework for determining the most relevant information to report. A high level summary of the guidance is provided in Exhibit 1. This exhibit should assist government, board members and other stakeholders with understanding what management should be reporting to readers when explaining the financial statements.

The statement of recommended practice provides management with more detailed guidance for specific financial statement elements.

Exhibit 1: Summary of SORP 1: Financial statement discussion and analysis recommended practice

Financial report components

- the entity's financial report should include an FSD&A along with the audited financial statements. The FSD&A should be cross-referenced to the audited financial statements.
- the entity should include a statement acknowledging its responsibility for preparing the FSD&A.

Qualitative characteristics

The FSD&A is meant to enhance readers' understanding of the entity's financial position and changes in financial position. To do this, this report must have the following qualitative characteristics:

- information must be presented in a way that is understandable to a general audience;
- information presented must be relevant for decision-making or assessing accountability;
- information presented must be consistent with the financial results contained in the audited financial statements; and
- the current and historical information presented throughout the report must be prepared on the same basis to enable comparability.

Key components of a FSD&A

The FSD&A should provide the following supplementary reporting to enhance readers' understanding of the financial statements:

- a summary of the significant events affecting the financial statements;
- analysis that explains the reasons for significant variances between planned and current year actual results;
- analysis that explains the reasons for significant variances between current and prior year results;
- analysis of significant trends (multi-year analysis) for specific financial statement elements; and
- information on known significant risks to, and uncertainties associated with, the entity's financial position and changes to financial position, along with a discussion of the entity's approach to managing the identified risks.

Strategic Planning

(Implementation by June 30, 2018)

All school districts should undertake a strategic planning process that culminates in the development of a specific vision and a long-term (i.e. three to five years) strategic plan. Management should have responsibility for developing the plan under the direction of the Board. Specifically, the Trustees should:

- provide direction to management on their long-term vision and expected direction for the school district;
- review and provide feedback on the draft plan prepared by management;
- formally approve the plan; and
- communicate the strategic plan to all stakeholders.

The final plan should include measurement criteria to help assess progress in its implementation, and management should be charged with providing regular status updates to the Board on activities taken to address the plan.

Finally, the renewed vision and strategic plan should be a guiding force in the development of the annual budget,

including ongoing monitoring of financial performance.

It is expected that the financial framework of the school district supports achievement of enhancing student learning. Clear linkages should exist between the budget and school district student achievement goals. This will necessitate development of key performance metrics outlined in the Board of Education's strategic plan.

Risk Assessment / Management

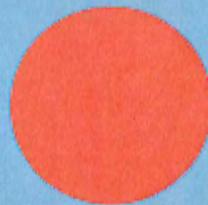
(Implementation by June 30, 2018)

All school districts should complete a comprehensive risk assessment, including an understanding of risk mitigation activities in place. Over a longer period of time (i.e. three to five years), more advanced Enterprise Risk Management (ERM) practices should be adopted.

Risk assessment and the managing of risks presents opportunities for shared service delivery.



Ministry of
Education





Toolkit for Boards of Education Financial Health & Other Questions

Financial Health Questions

- Financial Health Indicators
- Questions to ask about Financial Information
- Questions that Audit Committees or Boards of Education should be asking
- 20 Questions for Boards of Education to ask about Budget Development and Expenditure Monitoring
- List of Common Terms

Last updated February 27, 2017

Financial Health Indicators

It is not only enough to review and understand the financial statements of a school district, but to also know if the district is actually fiscally fit. This can be determined by looking at certain metrics within the financial statements, looking at these metrics over time and comparing metrics to other school districts in the province.

Statement of Financial Position Metrics

- ❑ **Changes in Net Assets (Net Debt)** – Understand how this is increasing or decreasing over time. Also, remember that a Net Debt position does not necessarily mean financial difficulty, but it is important to understand the meaning behind the numbers. Amortization of Tangible Capital Assets could be responsible for a Net Debt position.

- ❑ **Liquidity** – is measured by taking Financial Assets that are current in nature, less Liabilities that are current in nature. A liquidity ratio of greater than one is desirable. This means that the district has the ability to pay current liabilities as they are due. A liquidity ratio of less than one indicates that the district may have to borrow to meet short term obligations. Liquidity = flexibility. A higher liquidity ratio means that the district has the ability to better respond to rapidly changing circumstances.

- ❑ **Cash Asset Ratio** – is calculated by adding Cash and Cash Equivalents and dividing by total Current Liabilities. The Office of the Comptroller General of BC indicates that the optimal ratio is greater than 1.

- ❑ **Accumulated Surplus from Operations and Expenditures** – is a measure that takes Accumulated Surplus from

Operations (ASO), which is the school district's accumulated revenue in excess of expenses over time, and is compared to expenditures to determine the district's ability to react to emergent situations and the ability to fund special initiatives. Should the Accumulated Surplus from Operations include School Generated Funds, the School Generated Funds could be deducted prior to making this calculation.

Looking at a school district's financial health metrics over time will help you determine if the district is heading in a financial pattern that may put the district at risk of achieving its strategic priorities in the future. We want to make sure we are taking care of today's students.

- ❑ **Working Capital Per Student** – Working capital is the amount of money available after discharging all of the district's liabilities and is calculated by taking financial assets less liabilities. Working capital allows the district to meet emergent needs and new initiatives. Working capital is compared to student enrolment to determine the amount of funds available per student that could be spent in the future.
- ❑ **Changes in Capital Assets** – Compare the net book value to historical cost of capital assets. School district's build new school facilities and purchase vehicles and equipment. The cost of these items when built or purchased is called the historical cost. These capital assets are depreciated (amortized) over their useful lives. For example, a maintenance truck purchased is considered to have a useful life of 10 years; therefore the value will be amortized over a ten year period. It is expected that a vehicle will likely have

to be replaced after ten years (although it may still remain in service for an additional 5 years). The percentage of Net Value to Historical Cost illustrates how new a district's assets are. A relatively high % indicates newer assets, whereas a lower % indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets.

- ❑ **Capital Reserves per Student** – School districts put money into capital reserves for the future replacement of capital assets. Capital Reserves per student indicates the amount of capital reserves on a per student basis.

Statement of Operations Metrics

A review of annual operations:

- ❑ **Changes in Revenue over time** – a review of how revenue has decreased or increased in the last 5 years.
- ❑ **Changes in Expenditures over time** – a review of how expenditures have decreased or increased in the last 5 years.
- ❑ **Changes in yearly surplus (deficit) from operations** – has the district had large swings, has this been deliberate or has there been special circumstances leading to these variations from year to year.
- ❑ **Changes in the % of operational costs** – review of the % of operational costs spent on salaries and benefits and how fixed versus variable costs have changed in areas such as Operations and Maintenance and Student Transportation.

The above metrics should be reviewed as part of the year-end financial statements.

Questions to ask about financial information

There are a number of questions that could be asked about financial information that is presented here. Some of these questions will be related to exercising fiduciary duty, related to the financial health of the school district, and other questions will relate to understanding the numbers presented in the financial statements.



Year-End Financial Statements

Statement of Financial Position

- ✓ Why is there a significant decrease in the school district's cash position from the previous year?
- ✓ Is restricted surplus fully supported by financial assets?
- ✓ Why is there an accumulated operating deficit? Is there a plan to extinguish the deficit within one year? What is the plan?
- ✓ Why does the school district have Net Debt? Is there a long term concern to the operation of the school district?
- ✓ Are there adequate operating, special purpose and capital funds for future projects and services, or will borrowing be required (either short term or long term)?
- ✓ What is included in Local Capital? What plans are in place for these funds?
- ✓ Are there sufficient resources to replace tangible capital assets nearing the end of their useful life?
- ✓ Why is Deferred Revenue such a large dollar value? What does Deferred Revenue consist of?
- ✓ Why is Unearned Revenue such a large dollar value? What does Unearned Revenue consist of? How does Unearned Revenue differ from Deferred Revenue?
- ✓ What is in the Accumulated Surplus, and what portion of the surplus is 'unrestricted'?

- ✓ Why does the Statement of Financial Position not balance?
- ✓ Are there any investments that may be at risk of losing their value? Are our investments invested in accordance with our investment policy?
- ✓ What is included in Accounts Receivable? Are there significant amounts owed to the school district that may be at risk?
- ✓ Is the school district involved in any litigation or potential litigation that may have an impact on future operations?
- ✓ Is there a plan in place for the use of Accumulated Operating Surplus? Are there future operating implications to take into consideration?
- ✓ What is Public Sector Accounting Standards (PSAS) and how are these different from prior accounting standards used in the financial statements?

Statement of Operations

- ✓ Why is there a significant variance to budget in revenues and/or expenditures for this year?
- ✓ What is Other Revenue and rentals and leases revenue comprised of?
- ✓ Is spending on Administration reasonable given the nature of the school district, and how does spending compare to other school districts?
- ✓ Are there any contractual obligations that may impact future operations?
- ✓ What is the amount of School Generated Funds (SGF)? How has the reporting of SGF changed and why?

Auditor Communication

- ✓ What is a "clean" audit opinion and is the Audit Report a clean opinion? If not, and is a qualified opinion, what steps is management taking to avoid the qualification in future years?
- ✓ Are there any issues or concerns in the Auditor's Management Letter that need to be mitigated or addressed? How is management planning to address these issues and concerns?
- ✓ What is your assessment of the internal control systems in place?
- ✓ Have all audit recommendations been addressed by management and if not, why not?

Quarterly Updates

- ✓ What is the explanation of significant variances?
- ✓ Are there variances that are beyond the school district's control? (i.e. in year funding adjustments?)
- ✓ What assumptions are projections to year-end based upon? Are they realistic?
- ✓ Is there need for action related to the school district's operations to address any variances or projections to year-end?
- ✓ What budget information is being used for comparative purposes and why?
- ✓ What is the status of capital projects? Are these projects on time and within budget? Are there unsupported costs that the school district needs to cover and if so from what source of funds?

Financial Health Indicators

- ✓ Does our Statement of Operations metrics indicate a decline in financial health that needs to be addressed? Do we have a plan in place to improve the financial health of the school district?
- ✓ How are we planning for the replacement of capital assets? What is the status of our capital reserves?
- ✓ Is there a concern with a continuous declining trend in Accumulated Surplus from Operations? If we have a continuous increasing trend in Accumulated Surplus from Operations, is there a plan in place to utilize these funds?
- ✓ How does our district compare to the financial health of other similar districts?

Questions that Audit Committees (or Boards of Education) should be asking

Listed below are some questions that an audit committee (or a Board of Education) should be asking to ensure they are appropriately providing fulsome fiscal oversight for the school district.

...

Suggested questions to ask your Auditor

1. What were the objectives of your audit?
2. Which areas did you emphasize in your audit? Why?
3. To what extent did you assess the school district's system of internal control?
4. How did any recent actions by the school district, such as restructurings, changes of strategy, changes in financing arrangements, or other unusual transactions, affect your audit or your report?
5. How did your audit address the district's computer systems and applications?
6. How did you coordinate your work with the district's staff?
7. Did you visit any district location other than the central office this year? If so, how did you determine which locations to visit and when?
8. What are your responsibilities with regard to detecting material errors, fraud and illegal acts?
9. Did the actual scope of the audit differ from pre-audit plans? Why?
10. Did management impede, restrict or limit the scope of the audit in any way?
11. Did management cooperate during the course of the audit and were you provided with appropriate access to management?

Questions to ask your Management team

1. How does the school district invest excess funds, and what is its investment philosophy regarding yield and risk?
2. How does the average age of accounts receivable at year-end compare with the preceding year?
3. How is the allowance for doubtful accounts determined? Is the collectibles of any large individual amount in question?
4. Are any significant or unusual amounts due from officers or employees of the school district?
5. How does the net book value of assets compare to historical cost? Is there a workable plan in place to replace aging assets?
6. What is our risk profile as an organization? What is the school district doing to mitigate any risks?

Questions to ask either the Auditor and/or Management team

1. What are the school district's financial reporting requirements, and what is the expected timetable for meeting them?
2. Did any accounting policies change significantly this year? What was the effect of the change?
3. Do significant accounting policies continue to be appropriate? Are the assumptions underlying them still valid?
4. Were there any disagreements between management and the auditors on accounting methods or principles? Were they satisfactorily resolved?
5. How do management and the auditor assess materiality of potential misstatements?

Points of focus:

- Quantitative factors
 - Considerations relating to individual vs. aggregate misstatements – key line items
 - Consideration of whether authoritative literature exists supporting the accounting in question
6. Were significant adjustments made to the financial statements as a result of the audit?
 7. Does the school district have in place the appropriate financial accounting and reporting processes necessary to allow the Board of Education and senior staff to plan appropriately?
 8. In connection with the auditor's summary of uncorrected audit misstatements, are there significant matters we should discuss?

Points of focus:

- Nature and magnitude of items and how they arose
- Types of differences (i.e. known or "hard" errors vs. differences in estimates between management and auditor)
- Noticeable trends, such as recurring items from year to year, bias to overstatement, understatement
- Areas of disagreement, such as where management considers it's accounting to be correct and in accordance with GAAP and specific accounting policies communicated by Government
- Intentional misstatements
- Management's rationale for not recording (e.g. high cost to correct)
- Management's and auditor's rationales

for concluding items are immaterial

- Items with potential to be material in the future
- Management's plans to eliminate or minimize items and misstatements
- Unresolved recommendations from the audit or internal control weaknesses

9. How do the financial statements and underlying accounting compare with the prior year in terms of consistency?

10. Have there been major business transactions or events requiring significant accounting judgements as to financial statement accounting and disclosure?

Points of focus:

- Unusual or complex transactions
- Litigation – asserted and un-asserted claims
- Non-compliance with laws and regulations

- Related party transactions
11. Were other significant accounting decisions made in the current year? Are alternative accounting practices being proposed or considered that should be brought to the committee's attention?

Points of focus:

- Significant reserves established or reversed
- Large or unusual deferral of costs or accrual of liabilities
- Decisions regarding the proper classification of items, such as operating vs. non-operating, ongoing vs. discontinued operations
- Gross vs. net presentations on the statement of operations
- Adjustments related to prior periods
- Changes in accounting policy, such as for revenue recognition

- Changes in accounting methods
 - Changes in accounting estimates or underlying assumptions
12. Were there serious problems in preparing the financial statements?

Points of focus:

- Internal control problems
 - Systems problems
 - Insufficient staff or staff turnover in the financial function
13. How does the school district communicate with the general public? What does it do to ensure the quality of these communications?
14. Have outside parties voiced concern about the school district's accounting practices?
15. Are there any other matters that should be disclosed regarding the quality of financial reporting?

20 QUESTIONS FOR BOARDS OF EDUCATION TO ASK ABOUT BUDGET DEVELOPMENT AND EXPENDITURE MONITORING

This is a summary of good practice principles and elements of budgeting and expenditure monitoring. Boards of Education may find this useful as a self-assessment tool to gauge the level of its practices, and areas where improvements may be needed.



Questions	Answers and Follow-up
Developing and communicating strategic plans	
<ol style="list-style-type: none"> 1. Is our school district effectively monitoring the needs of the community and changes in our environment? 2. How well have we identified our opportunities and challenges in delivering on our mission? 3. Have we developed the right blend of goals and strategies to be successful? 4. Are we engaging our stakeholders effectively in our strategic planning efforts? 5. Have we properly approved, communicated and adopted our Strategic Plan? 	

Developing appropriate budgets	
<ol style="list-style-type: none"> 6. Do we have a sound process for preparing and adopting our annual budget, including stakeholder consultations? 7. Have we developed detailed operational plans and evaluated our financial risks and mitigation strategies? 8. Have we made and communicated our required budgeting decisions? 9. Has management demonstrated that our budget is a consolidation of all approved responsibility centre budgets? 	

Monitoring and reporting on budget performance	
<ol style="list-style-type: none"> 10. Are we clear about the roles and responsibilities for the budgeting process? 11. Can we demonstrate that management and finance staff have received adequate training, are competent, and set up to succeed? Is their performance appropriately monitored? 	

<p>12. Are we getting timely, reliable information on spending compared to plans?</p> <p>13. Are we getting timely and reliable information on actual and forecasted costs, including spending pressure points?</p> <p>14. Are we getting budget reports in advance of meetings that help us monitor management's financial performance?</p> <p>15. Are we set up to make timely decisions to adjust operational and capital spending plans as required?</p> <p>16. Are we effectively engaging and communicating with our stakeholders about our budget performance and rationale for changes?</p>	
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<p>Effective spending controls</p>	
<p>17. Can management demonstrate to us that controls in place for information provided on actual costs is accurate, and reflects the most recent transactions?</p> <p>18. Do we have confidence that the controls over expenditures, especially areas with the highest budgetary impact, such as salaries, are adequate and effective?</p> <p>19. Are we comfortable with the current checks and balances to limit expenditure authorities, with the right balance of control and flexibility?</p> <p>20. Can management demonstrate to us that there is adequate segregation of duties in the district to reduce the chance of fraud and errors?</p>	

List of Common Terms

Accounts Payable – includes amounts owing to external parties for goods and services where a liability exists, but has not yet been paid. Accrued liabilities are also included where payment for goods or services is not required until future reporting periods.

Accounts Receivable – funds owing to the school district.

Accumulated re-measurement gains and losses – the change in value of assets due to current exchange rates or fair market value.

Accumulated Surplus – the accumulated surplus is the primary indicator of the financial resources that the school district has available to provide future services. It consists of both cash and non-cash components. It is achieved by spending less than the revenue it earns.

Accumulated Surplus from Operations – both unrestricted and restricted operating surplus funds.

Amortization – the systematic allocation to expenses of the historical cost of a tangible capital asset over its useful life.

Unspent Deferred Capital Revenue and Local Capital – funds set aside for

future capital purchases to be funded by the school district.

Cash and Cash Equivalents – cash and short term investments (held less than three months) that have insignificant risk for change in value.

Work in Progress – tangible capital assets under construction at the end of the fiscal year that have not been put into service, such as new school facilities.

Debt – includes debt incurred directly by the district. Debt includes short term borrowing or lines of credit to meet current operating expenditures, debentures, capital loans, mortgages, and capital leases.

Deferred Revenue – includes funds received from external parties for capital or operating purposes that are restricted for a particular use.

Employee Future Benefit Liabilities – includes post-employment benefits, compensated absences (such as accrued sick, holiday and banked time leave) and termination benefits.

Endowments – cash or investments held in which the principal may not be expended as stipulated by the contributor.

Financial Assets – these are comprised of cash or items that will eventually be turned into cash and be used to discharge the district's liabilities or provide resources for future programs and services.

Liabilities – amounts owing by the school district.

Net Financial Assets (Net Debt) – Net Financial Assets represents the financial resources available after discharging the school district's liabilities. In many cases a school district will show a Net Debt position on the statement of financial position. A net debt position does not necessarily mean the school district is in financial difficulty.

Non-Financial Assets – represents assets that are used in the operation of the school district for the provision of services and are not readily converted to cash resources.

Notes to the Financial Statements – provides additional required information to assist users of the financial statements in understanding the basis of preparation of the financial statements and further enhance the understanding of the financial position of the school district.

Other Non-Financial Assets – other assets that are not readily convertible to cash such as inventories held for consumption (ie. supplies).

Portfolio Investments – Investments that are held for longer than 3 months. May include equity or debt instruments.

Prepaid Expenses – goods and services that have been purchased for a subsequent financial period and are not readily converted to cash resources.

Public Sector Accounting Standards (PSAS) – is a set of financial reporting standards to ensure consistency of reporting across government entities. The SUCH sector (Schools, Universities, Colleges, and Hospitals) are required to report financial information under these standards.

Statement of Operations – reports on revenues, expenses and the results of the fiscal year. This statement includes budget figures, current year and prior year(s) results.

Schedule of Capital Operations – this schedule provides information on externally restricted capital revenue provided to the school district for the acquisition of tangible capital assets where there is an obligation of the school district to acquire and use the asset for a substantial portion of its life.

Schedule of Changes in Accumulated Surplus (Deficit) – this schedule provides information about the school district's activities that resulted in an increase or decrease in accumulated

surplus. It breaks down all the components of the accumulated surplus.

Statement of Cash Flows – this statement identifies where cash came from and where it is used. It highlights operating, capital, financing and investing transactions that impacted the cash of the school district.

Statement of Changes in Net Financial Assets (Debt) – this statement presents information to understand the changes in financial assets and liabilities.

Statement of Financial Position – is a statement that reports on the financial and non-financial assets that the school district owns or controls, liabilities which are amounts owed by the school district, and the accumulated surplus which remains after the assets have been used to meet the liabilities.

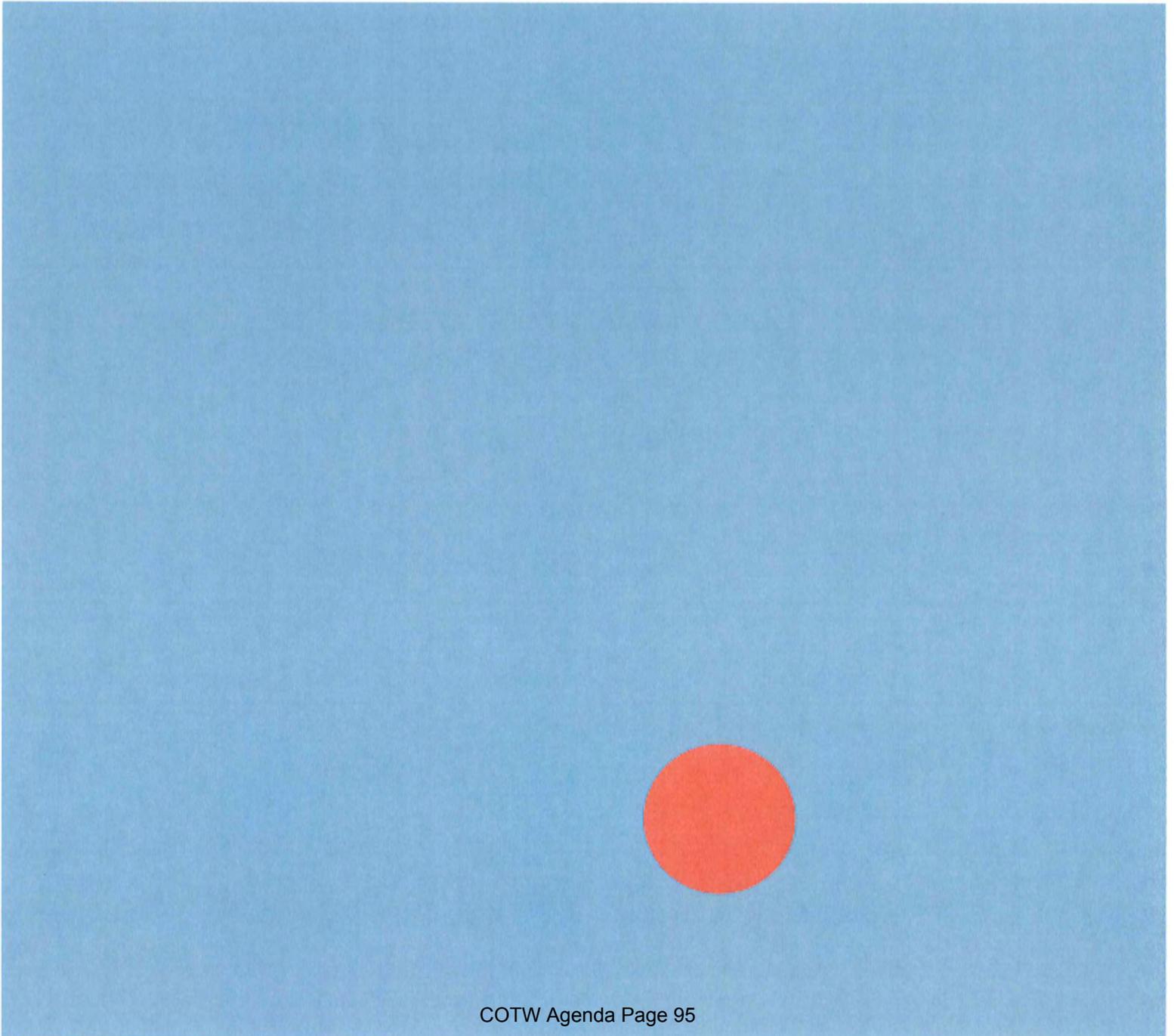
Schedule of Operating Operations – this schedule provides a summary of revenues and expenses allocated to programs by type and expenditures by type for each program area.

Statement of Remeasurement Gains and Losses – this statement provides the changes in value of financial assets and liabilities due to the remeasurement of their value to current exchange rates or fair value.

Schedule of Special Purpose Operations – this schedule provides a

summary of revenues and expenses allocated to programs where the revenues received are a “restricted contribution”. Restricted contribution means a contribution that is subject to a legislative or contractual stipulation or restriction as to its use other than a contribution or part of a contribution that is of, or for the purpose of acquiring, land.

Tangible Capital Assets – is the cost of assets less accumulated amortization of assets. This represents the assets’ net book value to the school district.





Toolkit for Boards of Education Accumulated Operating Surplus

- What is an Accumulated Operating Surplus?
- Establish an Accumulated Operating Surplus Policy
- Accumulated Operating Surplus is an Indicator of Financial Health
- Categorization of Internally Restricted Accumulated Operating Surplus
- Accumulated Deficits
- Taxpayer Accountability Principles

Last updated February 27, 2017

Purpose of this document

All Boards of Education should discuss and approve a surplus policy that guides future years' inter-fund transfers, and ensure that stakeholders are aware of the policy and understand what it means.

It is the Ministry's expectation that this policy will be developed during preparation of the 2017-18 budget and the policies will be approved by the Board of Education no later than September 30, 2017. This will ensure that the policies are providing guidance for the 2017-18 school year.

The Taxpayer Accountability Principles referenced below provides some of the accountability framework Boards of Education must work within. Other components of the accountability framework include the *School Act* and Public Sector Accounting Standards.

For additional guidance, refer to *Ministry of Education expectations of Boards of Education regarding Financial Governance and Accountability*.

What is an Accumulated Operating Surplus?

'Accumulated Operating Surplus' is a term defined by the Public Sector Accounting Standards (*PS1201*).

While Boards of Education may colloquially use the term Reserves to denote 'Surplus', when it comes to financial statements and budgets the term Surplus *must* be used.

Unique to other organizations in the public sector, school districts are permitted to incur annual deficits as long as they have sufficient accumulated surplus to cover the annual deficit. An accumulated surplus indicates that a school district has net resources that can be used to provide future services. It is achieved by spending less than the revenue it earns. The Board may approve restrictions on spending of the surplus. Boards of education are required by legislation to prepare balanced annual budgets, which may include use of prior year accumulated surplus.

Boards are required to prepare a balanced budget where board revenues plus any appropriated surpluses fully fund the following:

- annual operating expenses,
- annual special purpose fund (SPF) expenses,

- annual capital fund expenses,
- tangible capital asset acquisitions (from Operating, Special Purpose Funds and Local Capital),
- planned reduction of unfunded liability for employee future benefits, and
- any planned reduction of prior years' deficits.

It is important to note that although accumulated surpluses can be a source of cash for spending, it cannot sustain on-going services. The ability to carry forward unspent operating funds helps school districts budget and spend their annual operating grants more effectively. School districts also have the ability to plan and sustain services for a period longer than one year because of the accumulated operating surplus.

School districts are encouraged to provide information in the Notes to the Financial Statements, itemizing what internal restrictions they may have placed on the accumulated operating surplus. Additional narratives explaining how the funds were accumulated and what the ongoing plan is for the use of these accumulated surpluses, in addition to how the surplus supports achievement of the school district's

goals can be prepared and presented in a document known as a Financial Statement Discussion and Analysis (FSD&A).

For additional guidance on preparing a FSD&A, refer to *Ministry of Education expectations of Boards of Education regarding Financial Governance and Accountability*.

Improved reporting of accumulated operating surplus would explain the annual operating results and the plans to spend the accumulated operating surplus balances.

A number of questions should be considered by boards of education.

- Do the surplus balances indicate efficiency of spending, good practice of monitoring and managing the day-to-day finances, good planning or a sector that is not utilizing all services to support our students?
- Does our funding allocation structure support good practices?

- Is there a need to better understand the effect of changes in spending on student outcomes?
- Do the current funding levels reflect the deferred maintenance of buildings or the changes in educational programming?
- Is there too much reliance on local revenues?

How do the answers to these questions affect the levels of administration and operating reserves?

The sector needs to be in a position to be transparent and complete with the information provided so that the story of spending in public education is well understood and the above questions can be answered.



Establish an Accumulated Operating Surplus Policy

Boards of education should discuss and approve a surplus policy that guides future years' inter-fund transfers. The policy should consider general guidelines as to how much (e.g. percentage or dollar amount) could be transferred to other funds, how much would be added to Accumulated Surplus and how much might be allocated for current year's initiatives and spent in that fiscal year. In addition to developing a policy, annual discussions on the expected surplus/deficit for the year should be held starting in the third quarter of the year to help inform decisions related to the application of the Surplus Policy for that fiscal year.

Having common descriptors of Internally Restricted Operating surplus should help comparability amongst school districts. In addition, regular assessments of each operating surplus item to determine if the amount is still valid.

Assessments should include reviews of historical usage of operating surplus items. Amounts should not be internally restricted that will not likely be spent in the near term. For example, school and department

carry-forwards, supplies balances, and future year budgets beyond the next three fiscal years.

Accumulated Operating surplus should not be transferred to Local Capital without supporting detail of what capital projects these Local Capital funds will be spent on. Until such time as the funds can be identified for a specific Local Capital funded project, the funds should be retained in accumulated operating surplus.

Each year's inter-fund transfers should be subject to discussion and approval by the Board prior to the transfer being made, with a formal motion for the transfer of that year's surplus.

Accumulated Operating Surplus is an Indicator of Financial Health

One of the key indicators of the financial health of an organization is the accumulated operating surplus. The BC Office of the Auditor General in their Report – Understanding Canadian Public Sector Financial Statements (June 2014) defined accumulated operating surpluses as:

FINANCIAL PERFORMANCE MEASURE: ACCUMULATED SURPLUS OR DEFICIT

The accumulated surplus or deficit represents the net recognized economic resources (all assets and liabilities) of the entity at the date of the financial statements. This measure provides the net economic position of the entity from all years operations at a point in time.

The accumulated surplus or deficit is comprised of all of the past:

- *operating surpluses or deficits; and*
- *remeasurement gains and losses.*

When total assets exceed total liabilities, the entity is in an accumulated surplus position. An accumulated surplus position means that the entity has net positive resources that, subject to direction of the government or governing board, could be used to provide future services. However, when an entity is in an accumulated deficit position (total liabilities exceed total assets), the entity must fund past transactions and events from future revenues. An accumulated operating deficit position means the entity has borrowed to finance annual operating deficits.

The Auditor General report outlines the following question as important to ask:

Is the accumulated surplus or deficit of the entity increasing or decreasing, and how strong is the overall financial position of the entity?

It is important to understand the balance between the entity's historic revenue generation and its service delivery. This means looking at current trends to see whether the financial position (the

accumulated surplus or deficit) is increasing or decreasing, as well as the overall strength of the financial position in which these results occurred. An entity in a strong accumulated surplus position may be able to incur annual deficits for a longer period of time than an entity in a weaker financial position (i.e., accumulated deficit position). The strength or weakness of the accumulated surplus or deficit position is determined by the ratio of assets (financial and non-financial) to liabilities. The ratio of assets to liabilities is one of the sustainability financial condition indicators recommended in SORP 4.

For more information on indicators of financial condition, refer to PSAB *Statement of Recommended Practice (SORP 4) – indicators of financial condition*. SORP 4 provides guidance to entities when reporting supplementary information on the financial condition of the entity including possible sustainability, flexibility and vulnerability indicators.

Categorization of Internally Restricted Accumulated Operating Surplus

Reviewing each district's 2014/15 and 2015/16 accumulated operating surplus, we can see common 'themes' of the descriptions used for internally restricted operating surplus. Overall, almost 90% of internally restricted items are for activities that span the current school year, including contingency reserves. Appendix II – Categorization of Internally Restricted Accumulated Operating Surplus by School District, details each district's surplus by a common theme.

Overall, there are four categories of Accumulated Operating Surplus:

- Internally restricted due to nature of constraints on the funds (funds with external restrictions are to be included in Special Purpose Funds)
 - Contractual obligations (i.e. professional development)
 - Aboriginal education
 - School Generated Funds (not included on Schedule 3A)
 - Education Plan
 - Donator named funds
- Internally restricted due to anticipated unusual expenses identified by senior management
 - Exempt staff compensation
 - Staffing and labour relations
 - Employee benefits
 - NGN implementation
 - Anticipated severance
 - Contingency reserve
- Internally restricted due to operations spanning the school year
 - Future years' Operations/Budget (not beyond the next three fiscal years)
 - Schools and Department surpluses/carry-forwards (not beyond the next three fiscal years)
 - Operating projects in progress
 - Technology, utilities, equipment and Capital projects (includes amounts to be transferred to Local Capital, but have not yet been identified for specific initiatives)
 - Purchase order commitments

- Distributed learning, summer school, International Program
- Strategic planning, school reconfiguration
- Unrestricted operating surplus (includes funds that may be used in budget years beyond the next three fiscal years)

Accumulated Deficits

Unique to other organizations in the public sector, school districts are permitted to incur annual deficits as long as they have sufficient accumulated surplus to cover the annual deficit.

A board of education may not plan to incur an accumulated deficit (i.e. insufficient accumulated surplus to cover the annual deficit) when setting its budget for the next school year. School districts may, however, occasionally find themselves in circumstances during the school year where an accumulated deficit is anticipated. Under section 156 (12) of the *School Act*, a school district must then seek the approval of the Minister of Education to incur a deficit.

Under current Ministry of Education policy, a request to incur an accumulated deficit will only be approved if it is submitted by the Board Chair, or on a motion from the board of education, and only if the board can explain why the accumulated deficit has been incurred. The board must not have a history of multi-year accumulated deficits, must have retired any previous accumulated deficits as required, and must:

- indicate that the accumulated deficit was unforeseen
- provide a reasonable explanation for why the accumulated deficit will be incurred
- demonstrate that the accumulated deficit will be repaid within one year
- indicate that the accumulated deficit is under a set percentage (1%) of budgeted expenditures
- have appropriated, to the current year, all accumulated operating surplus from prior years
- submit a deficit retirement plan.

If the Minister were to approve an accumulated deficit prior to having the audited figures, the amount approved may either be too high or if too low the district would have to re-submit their request.

Should a school district not meet the above criteria, the Minister may seek more information in order to consider the Board's request. Approval will be considered on a case-by-case basis if the circumstances are exceptional and extenuating.

Until such time as the audited financial statements are completed, and the total actual accumulated deficit is known, the Minister will suspend a decision to approve, or not approve, the accumulated deficit.

Taxpayer Accountability Principles

The BC Government's *Taxpayer Accountability Principles* (TAP) are intended to apply to the broader public sector which includes school districts. All trustees, superintendents and senior administrators should receive training on the expectations of TAP and the expectations established by TAP should be incorporated into the school district's Code of Conduct.

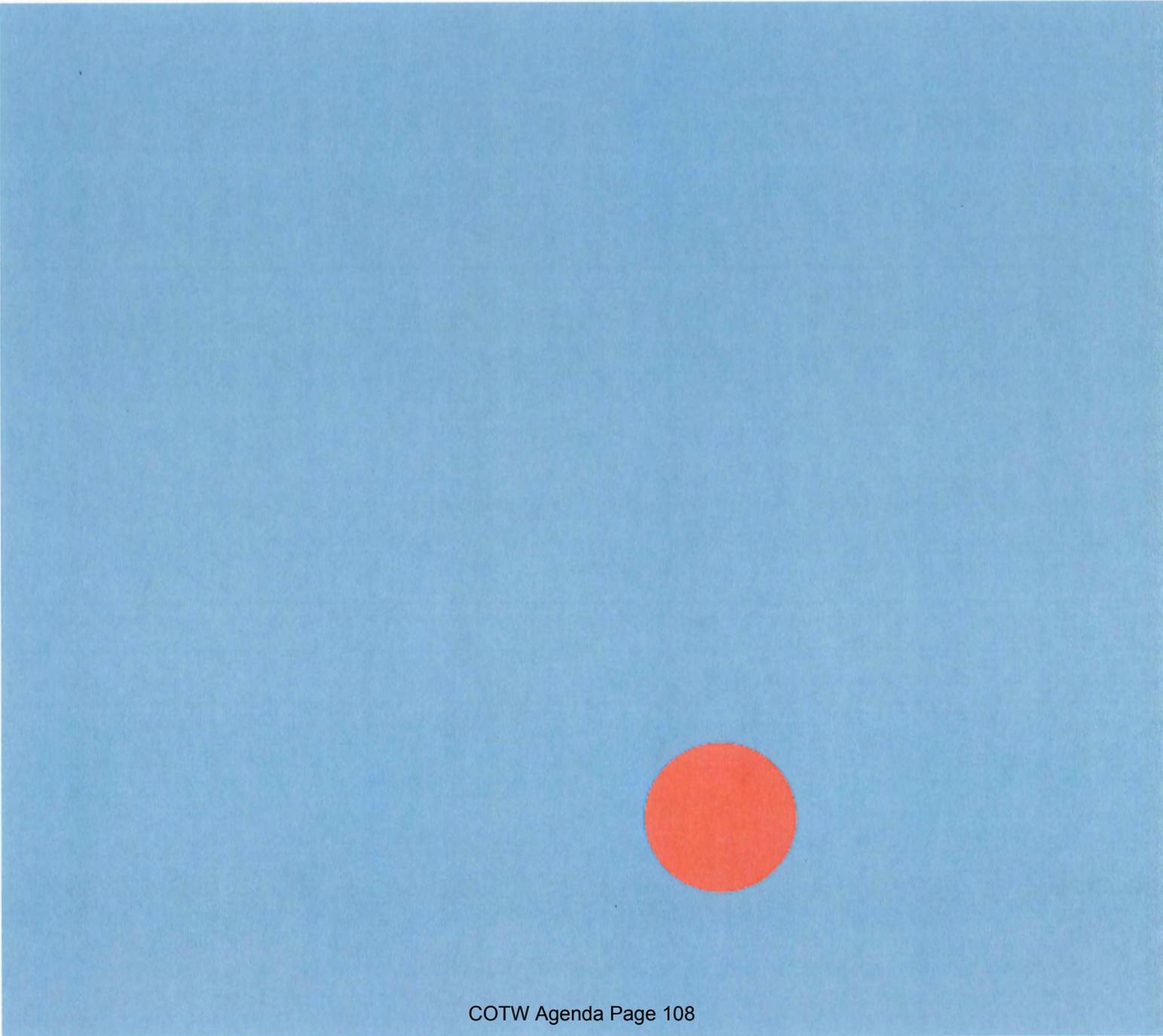
These principles support establishment of policies at the school district for establishing a reasonable level of accumulated surplus, being accountable for decisions made in establishing and using surplus, and transparency in the reporting of accumulated surplus.

Implementing the concepts of the *Taxpayer Accountability Principles* may require additional capacity, which includes sufficient staffing with appropriate expertise. This may require incremental investments in administration.

The six principles are:

- 1. Cost consciousness (Efficiency)** Strengthen cost management capabilities and foster a culture of cost-consciousness at all levels of public sector organizations. Provide public services and programs as efficiently and effectively as possible to "bend the cost curve" and support sustainable public policies and programs as a lasting legacy for generations to come.
- 2. Accountability** Transparently manage responsibilities according to a set of common public sector principles in the best interest of the citizens of the province. By enhancing organizational efficiency and effectiveness in the planning, reporting and decision making, public sector organizations will ensure actions are aligned with government's strategic mandate.

- 3. Appropriate Compensation** Comply with a rigorous, standardized approach to performance management and employee compensation, which reflects appropriate compensation for work across the public sector that is consistent with government's taxpayer accountability principles and respectful of the taxpayer.
- 4. Service** Maintain a clear focus on positive outcomes for citizens of British Columbia by delivering cost-efficient, effective, value-for-money public services and programs.
- 5. Respect** Engage in equitable, compassionate, respectful and effective communications that ensure all parties are properly informed or consulted on actions, decisions and public communications in a timely manner. Proactively collaborate in a spirit of partnership that respects the use of taxpayers' monies.
- 6. Integrity** Make decisions and take actions that are transparent, ethical and free from conflict of interest. Require the establishment of a strong ethical code of conduct for all employees and executives. Serve the citizens of British Columbia by respecting the shared public trust and acting in accordance with the taxpayer accountability principles.



Taxpayer Accountability Principles: Strengthening Public Sector Governance and Accountability

June 2014



Executive summary

Provincial public sector organizations in B.C. will operate under new taxpayer accountability principles that strengthen accountability, promote cost control, and ensure the corporations operate in the best interest of taxpayers. The new Taxpayer Accountability Principles will be enshrined into the operation of provincial public sector entities:

- cost consciousness
- accountability
- appropriate compensation
- service
- respect
- integrity—including a requirement to establish a strong ethical code of conduct for all employees and executives.

The Crown corporation reviews and core reviews conducted to date have identified opportunities to enhance public sector governance and increase public sector accountability to taxpayers. These principles will be built into the ongoing business of the public sector entities to ensure the decisions they make reflect the priorities and values of government and their shareholders—the citizens of B.C.

The principles recognize that public sector organizations have a higher accountability to the taxpayer—above and beyond the traditional fiduciary duty to the organization.

Key actions that will flow from the new principles include:

- New mandate letter agreed and signed by all board members.
- New accountability requirement to evaluate and report to the minister against the taxpayer accountability principles.
- New deputy minister accountability to develop a strategic engagement plan with the public sector organizations.
- Orientations about the taxpayer accountability principles and expectations for ministers, public sector boards, DMs, CEOs and public sector staff.
- Simplified mandate letters and service plans that clearly align with the taxpayer accountability principles and government's strategic mandate.

Scope and application

The taxpayer accountability principles apply to all provincial public sector organizations, including Crown corporations, health authorities and post-secondary institutions. Policy is being developed and is imminent for other public sector organizations and entities with which the provincial government has a contractual or service-delivery relationship such as BC Ferries and TransLink, even though they are and will remain outside the Government Reporting Entity.

Stronger governance in B.C.'s public sector

The Government of British Columbia is working to strengthen the economy and create more jobs to secure the future for its citizens.

This requires constant focus on maintaining a cost-conscious and principled culture, and the efficient delivery of services that stand the test of public scrutiny and help develop a prosperous economy in an environmentally sustainable manner. The foundation of this work is the government's commitment to controlling spending and balancing the budget.

In 2011, government announced it would review all Crown corporations to ensure taxpayers are protected and the interests of British Columbians are well served. These reviews have generated recommendations that are resulting in more effective governance, greater cost discipline and better alignment to government's strategic plan in the corporations subjected to the reviews. But these reviews also have broader lessons, both for other entities and government itself. These lessons, expressed as principles of public sector governance, will guide governance and operational decisions of British Columbia's public sector.

Through the implementation of taxpayer accountability principles, leadership teams in government organizations can support a change to a cost-conscious government that strengthens cost management capabilities and fosters a principled culture of efficiency and accountability at all levels.

The intention is to align government organizations' decisions and actions with the provision of government services that achieve the public policy objectives established by government on behalf of the citizens of British Columbia.

A principled framework for public sector governance

Government created policy guidelines for Crown corporations that, at the time, were considered to be leading edge in Canada. The *Budget Transparency and Accountability Act* provides the legislated accountability for service plans and annual reports in support of this framework.

Over time, the framework, guidelines and the annual Government Letters of Expectation have become routine in application, cluttered with administrative policy, and lacking in clear and measurable priorities. The original governance effectiveness has been diluted.

This lack of clear direction to guide principled decisions has led to decisions and direction by some public sector entities that appear inconsistent with the values of B.C. citizens and the priorities of government; the desired outcomes are not being delivered in a cost-conscious and principled manner. In some cases, the public has come to believe that some government entities are acting on their own behalf and represent the interests of their executive and management team, which demonstrates a lack of respect for the shareholder: the citizens and taxpayers of British Columbia. Board members and governors of public sector entities need to understand their role as representatives of the shareholder and their fiduciary duty to the citizens and taxpayers of the province.

Government organizations are not independent of scrutiny or unaccountable for the management of taxpayer dollars, particularly executive compensation and changes to public services without adequate consultation. Otherwise, public understanding and satisfaction with the government services deteriorates, affecting the overall shared trust in government.

Results of recent public sector entity reviews have revealed significant inefficiencies and a lack of understanding by the organizations with respect to the shared public trust and the shared public scrutiny between the government and the broader provincial public sector.

The reviews of BC Hydro, TransLink, ICBC and Community Living BC focused on areas where there was a lack of alignment with government's priority of cost containment and service delivery. The reviews revealed issues of significant growth in management, compensation, operating costs and challenges in meeting the need for cost-effective service delivery, in spite of the economic downturn. The reviews recommended that the boards set clear direction to institute a culture of cost consciousness and financial discipline across the organization.

There needs to be better understanding among provincial public sector entities of their role in achieving public policy, particularly with respect to providing quality service to customers (B.C. citizens) at a price that is cost-conscious. Government has taken a number of actions to address these challenges and revitalize its relationship with public sector entities:

- Implementing a new executive compensation framework for Crown corporations in July 2012, which supports a more consistent and rigorous approach to executive compensation in Crown corporations, aligned with government values.
- Establishing semi-annual Crown board chair meetings with the Minister of Finance to discuss government priorities.
- Holding formally established quarterly meetings between ministers, board chairs, deputy ministers and CEOs to discuss relevant and current corporation business, including reviewing achievement of the goals, objectives, performance measures, financial targets and risk assessments identified in the corporation's service plan.
- Furthering reviews of government organization compensation to address the need for a standardized rigorous approach that aligns with the common public sector principles and a stronger accountability framework for compensation across the public sector.
- Creating a Deputy Ministers Committee on Crown Corporations with a purpose of ensuring that the Crown corporations and other identified agencies are aligned with government priorities and that government's expectations, in its role as shareholder for the Crown corporations, are effectively and consistently communicated and acted upon.

There is still a need to establish stronger and clearer relationships across the whole public sector. This is required to promote strategic collaboration and ensure public funds are spent in a more responsible manner that meets the needs and expectations of their primary shareholder and steward of public resources: the government on behalf of the citizens of British Columbia.

New taxpayer accountability principles

This government intends to further strengthen accountability, improve the management of public funds, and revitalize the relationship between government and public sector organizations.

Increased communication with respect to government direction, accountabilities and alignment with strategic priorities will ensure:

1. Better understanding of the government's mandate, including fiscal responsibility.
2. Actions and decisions that are consistent with government's mandate and priorities.
3. A cultural shift in the broader public sector to drive a principled, cost-conscious approach to efficient public service delivery.
4. Board members act independently from the organization's executive and have the best interests of taxpayers and shareholder as their primary consideration.

The executive level of the public service has a key role in building these relationships, setting the tone and driving a cost-conscious, principled culture from the ministry to the broader provincial public sector.

All public sector organizations will adopt a common principled culture emphasizing cost consciousness and public accountability.

Taxpayer accountability principles

- 1 Cost consciousness (Efficiency)** Strengthen cost management capabilities and foster a culture of cost-consciousness at all levels of public sector organizations. Provide public services and programs as efficiently and effectively as possible to “bend the cost curve” and support sustainable public policies and programs as a lasting legacy for generations to come.
- 2 Accountability** Transparently manage responsibilities according to a set of common public sector principles in the best interest of the citizens of the province. By enhancing organizational efficiency and effectiveness in the planning, reporting and decision making, public sector organizations will ensure actions are aligned with government’s strategic mandate.
- 3 Appropriate Compensation** Comply with a rigorous, standardized approach to performance management and employee compensation, which reflects appropriate compensation for work across the public sector that is consistent with government’s taxpayer accountability principles and respectful of the taxpayer.
- 4 Service** Maintain a clear focus on positive outcomes for citizens of British Columbia by delivering cost-efficient, effective, value-for-money public services and programs.
- 5 Respect** Engage in equitable, compassionate, respectful and effective communications that ensure all parties are properly informed or consulted on actions, decisions and public communications in a timely manner. Proactively collaborate in a spirit of partnership that respects the use of taxpayers’ monies.
- 6 Integrity** Make decisions and take actions that are transparent, ethical and free from conflict of interest. Require the establishment of a strong ethical code of conduct for all employees and executives. Serve the citizens of British Columbia by respecting the shared public trust and acting in accordance with the taxpayer accountability principles.

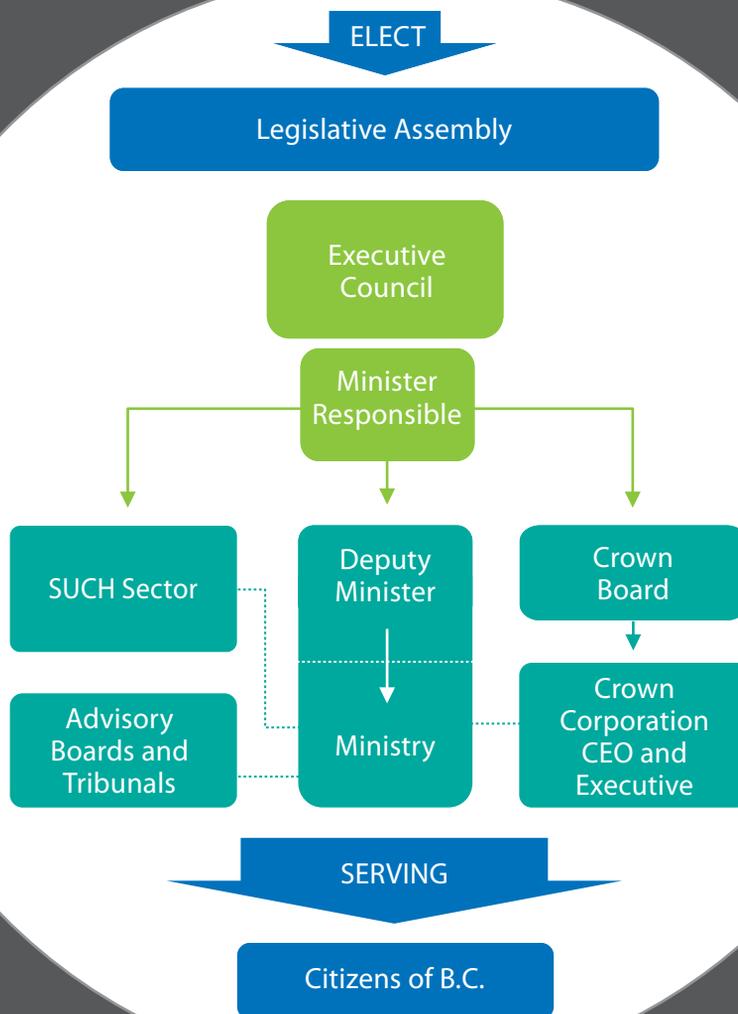
Implementing the common taxpayer accountability principles

Government will implement these common taxpayer accountability principles across the broader public sector. Taxpayers expect the agencies they fund with their tax dollars will adhere to the same standards of fiscal responsibility and transparency as the government they elect.

Action plan	Status
1 Government defines the taxpayer accountability principles that will apply to all public sector organizations. These principles, which will also require an ethical code of conduct, form the basis of an agreement between the government and public sector boards.	Complete and ready for implementation
2 The taxpayer accountability principles form the basis of an orientation about the government strategic mandate for all ministers, public sector board members, deputy ministers and CEOs. The orientation will promote understanding of the principles and will be signed by the participants. This will be an ongoing process and all new appointments will receive the strategic mandate orientation.	Principles will be enshrined in ministerial mandate letters in 2014-15
3 Government will provide guidance to public sector entities on standards of conduct, from which public sector organizations will develop comprehensive codes of conduct that will apply throughout their organization.	To be completed by November 2014
4 All public sector boards will annually receive new mandate letters from their minister responsible. All board members will sign the mandate letter and the letters will be posted publicly, enhancing their accountability to government's strategic mandate.	Transitional letters on the principles 2014-15; new mandate letters finalized for 2015-16
5 An annual Chair/CEO report letter with respect to the organization's performance concerning the mandate letter expectations to be established as a new accountability requirement.	Published with 2015-16 Annual Service Plan Reports
6 Regular meetings will be required between ministers and board chairs, and deputy ministers and CEOs that focus on performance against the taxpayer accountability principles, results and strategic decision making.	Quarterly meetings each fiscal year, starting 2014-15
7 Ministries, in collaboration with the organization, will develop an evaluation plan with specific efficiency and performance measures as determinants of the organization's health and performance, against the taxpayer accountability principles, which could include annual feedback from government.	First report to be published with 2015-16 Annual Service Plan Reports.
8 A new accountability established for deputy ministers to develop a strategic engagement plan with their public sector entities to work more effectively together and to hold the entity accountable for the outcomes and measurements identified by the minister responsible, in consultation with the respective board chair.	Accountability established for 2014-15 fiscal year
9 Public sector entities to undertake more comprehensive and appropriate communication, orientation and training regarding the accountability framework, the taxpayer accountability principles, roles and expectations for their boards and executive.	Execution expected in 2014-15
10 Institutionalize semi-annual board chair/CEO/DM meetings with members of the Executive Council.	Two meetings in 2014-15.
11 Service plans and process to be streamlined and simplified, resulting in stronger accountabilities, efficiency measures and clarified roles, to become a truly useful document that clearly and simply aligns with the taxpayer accountability principles and government's mandate, while maintaining reporting requirements of the BTAA.	To be completed in 2015-16.

Governance and Accountability in the Provincial Public Sector

Citizens of B.C.
(Taxpayers and Shareholders)



6

Taxpayer Accountability Principles

EFFICIENCY | ACCOUNTABILITY | APPROPRIATE COMPENSATION | SERVICE | RESPECT | INTEGRITY

Executive
Compensation
Framework

Approved
Compensation
Plans

Annual
Disclosure

Standards of
Conduct

Organizational Code
of Conduct

Report on How Organization
is Meeting Principles

Two-way
Communication
with Government

Engagement
Plan, Regular
Meetings and
Orientation

COTW Agenda Page 117

Accountability
Mechanisms

Mandate
Letter

Annual
Chair/CEO
Report on
Mandate

Budget
Transparency
and
Accountability
Act

Service Plan
and Annual
Service Plan
Report

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

SD99	SD05	SD06	SD08	SD10	SD19	SD20	SD22	SD23	SD27
Provincial Composite	Southeast Kootenay	Rocky Mountain	Kootenay Lake	Arrow Lakes	Revelstoke	Kootenay-Columbia	Vernon	Central Okanagan	Cariboo-Chilcotin

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	2,782,888	94,869		93,620	190,000	122,295	130,805	356,106	184,788	
Aboriginal Education	4,866,519	113,098	9,831	200,170		26,412		169,892	255,768	159,720
School Generated Funds	4,500,950					148,118				
Education Plan	227,147	67,484				7,810				
Donator Named Funds	2,537,414					81,667				
Sub-Total	14,914,918	275,451	9,831	293,790	190,000	386,302	130,805	525,998	440,556	159,720

Internally Restricted due to anticipated unusual expenses identified by Senior Management:

(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation	445,125	290,125					155,000			
Staffing and Labour Relations	4,205,555						94,628			
Employee Benefits	1,279,542									
NGN Implementation	75,000									
Anticipated severance	0									
Contingency Reserve	2,893,030			500,000			370,000	1,000,000		1,023,030
Sub-Total	8,898,252	290,125	0	500,000	0	0	619,628	1,000,000	0	1,023,030

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	69,186,219		119,218		250,000		820,916	600,257		1,091,690
Schools and Department Surpluses/Carry-Forwards	39,642,419	530,376	1,975,132	56,822		72,796	283,511	247,442	587,977	1,009,180
Operating Projects in Progress	40,559,634	552,956	73,723	78,000		28,932			3,015,599	
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	17,536,049	210,200			115,670	95,375				
Purchase Order Commitments	2,756,843									
Distributed Learning, Summer School, International Program	1,677,687			76,000					171,380	
Strategic Planning/School Reconfiguration	1,901,086			1,189,579	200,000					
Other	111,661				33,150				20,723	
Sub-Total	173,371,598	1,293,532	2,168,073	1,400,401	598,820	197,103	1,104,427	847,699	3,795,679	2,100,870

Internally Restricted Operating Fund Surplus 197,184,768 1,859,108 2,177,904 2,194,191 788,820 583,405 1,854,860 2,373,697 4,236,235 3,283,620

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years) 49,947,008 382,302 242,013 0 644,273 268,775 0 0 1,327,224 454,808

Total Operating Fund Surplus (Deficit) 247,131,776 2,241,410 2,419,917 2,194,191 1,433,093 852,180 1,854,860 2,373,697 5,563,459 3,738,428

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD28	SD33	SD34	SD35	SD36	SD37	SD38	SD39	SD40	SD41
	Quesnel	Chilliwack	Abbotsford	Langley	Surrey	Delta	Richmond	Vancouver	New Westminster	Burnaby
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)										
Aboriginal Education	13,155	333,647	124,385		389,021					
School Generated Funds				1,955,023			1,600,000			
Education Plan										
Donator Named Funds								2,335,270		
Sub-Total	13,155	333,647	124,385	1,955,023	389,021	0	1,600,000	2,335,270	0	0
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations					200,000					
Employee Benefits										
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	0	0	200,000	0	0	0	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)			559,558	5,038,260	6,282,717	1,308,616	2,000,000	8,670,374	500,000	6,400,000
Schools and Department Surpluses/Carry-Forwards	67,918	1,102,721	1,279,456	297,942	1,087,689	3,133,536	3,521,581	0	330,969	1,337,646
Operating Projects in Progress		1,970,000	5,249,099	750,000	8,076,927	2,914,271		0		
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)			375,000	1,250,000	3,510,027	920,934			350,000	
Purchase Order Commitments							195,215	0	611,795	80,000
Distributed Learning, Summer School, International Program		585,223						367,056		
Strategic Planning/School Reconfiguration					261,507					
Other										
Sub-Total	67,918	3,657,944	7,463,113	7,336,202	19,218,867	8,277,357	5,716,796	9,037,430	1,792,764	7,817,646
Internally Restricted Operating Fund Surplus	81,073	3,991,591	7,587,498	9,291,225	19,807,888	8,277,357	7,316,796	11,372,700	1,792,764	7,817,646
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	582,896	2,640,519	1,145,465	4,848,425	1,600,772	1,554,117	147,795	0	1,365,020	1,248,757
Total Operating Fund Surplus (Deficit)	663,969	6,632,110	8,732,963	14,139,650	21,408,660	9,831,474	7,464,591	11,372,700	3,157,784	9,066,403

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD42	SD43	SD44	SD45	SD46	SD47	SD48	SD49	SD50	SD51
	Maple Ridge-Pitt Meadows	Coquitlam	North Vancouver	West Vancouver	Sunshine Coast	Powell River	Sea To Sky	Central Coast	Haida Gwaii-Queen Charlotte	Boundary
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	164,695				161,926		58,314	16,930		
Aboriginal Education	189,889					35,000	70,011			29,102
School Generated Funds							361,977			
Education Plan										
Donator Named Funds										5,363
Sub-Total	354,584	0	0	0	161,926	35,000	490,302	16,930	0	34,465
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations			2,500,000					60,000		
Employee Benefits										
NGN Implementation								75,000		
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	2,500,000	0	0	0	0	135,000	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	2,967,512	1,150,967	1,200,479	1,554,342	1,175,210		414,299	942,403		250,000
Schools and Department Surpluses/Carry-Forwards	499,938	2,041,597	460,000		523,467		292,230	21,663		46,852
Operating Projects in Progress	807,612	7,171,000			628,208	417,500	49,464	45,000		62,940
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)										
Purchase Order Commitments	672,868	1,000,000	2,600,000			88,500	132,670	30,000		5,000
Distributed Learning, Summer School, International Program			235,000							
Strategic Planning/School Reconfiguration										
Other							33,798			
Sub-Total	4,947,930	11,363,564	4,495,479	1,554,342	2,326,885	506,000	922,461	1,039,066	0	364,792
Internally Restricted Operating Fund Surplus	5,302,514	11,363,564	6,995,479	1,554,342	2,488,811	541,000	1,412,763	1,190,996	0	399,257
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	0	(2,482,288)	1,860,610	1,098,205	538,098	809,744	258,588	284,845	1,711	1,079,341
Total Operating Fund Surplus (Deficit)	5,302,514	8,881,276	8,856,089	2,652,547	3,026,909	1,350,744	1,671,351	1,475,841	1,711	1,478,598

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD52	SD53	SD54	SD57	SD58	SD59	SD60	SD61	SD62	SD63
	Prince Rupert	Okanagan Similkameen	Bulkley Valley	Prince George	Nicola-Similkameen	Peace River South	Peace River North	Greater Victoria	Sooke	Saanich
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	8,720									
Aboriginal Education	247,535	18,413	4,858	51,220	115,471					
School Generated Funds										
Education Plan										
Donator Named Funds				112,498						
Sub-Total	256,255	18,413	4,858	163,718	115,471	0	0	0	0	0
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations		200,000	10,927							
Employee Benefits										
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	200,000	10,927	0	0	0	0	0	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	0	119,948		2,851,877		1,623,084	1,876,280	7,710,764		
Schools and Department Surpluses/Carry-Forwards	202,488	105,685	72,981	6,510,719	364,548	487,069		5,735,930		711,831
Operating Projects in Progress	21,364	50,000		685,087	600,000		1,275,000	3,750,175		321,517
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	95,568	486,905		1,766,102	1,500,000	500,000	1,054,930			
Purchase Order Commitments								961,965		
Distributed Learning, Summer School, International Program										
Strategic Planning/School Reconfiguration										
Other										
Sub-Total	319,420	762,538	72,981	11,813,785	2,464,548	2,610,153	4,206,210	18,158,834	0	1,033,348
Internally Restricted Operating Fund Surplus	575,675	980,951	88,766	11,977,503	2,580,019	2,610,153	4,206,210	18,158,834	0	1,033,348
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	0	0	1,542,420	0	3,060,750	3,340,685	0	4,641,593	(573,046)	395,217
Total Operating Fund Surplus (Deficit)	575,675	980,951	1,631,186	11,977,503	5,640,769	5,950,838	4,206,210	22,800,427	(573,046)	1,428,565

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD64	SD67	SD68	SD69	SD70	SD71	SD72	SD73	SD74	SD75
	Gulf Islands	Okanagan Skaha	Nanaimo-Ladysmith	Qualicum	Alberni	Comox Valley	Campbell River	Kamloops/Thompson	Gold Trail	Mission
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	27,991						156,636			
Aboriginal Education		141,586	219,109				413,470	581,195	104,780	16,247
School Generated Funds										
Education Plan										
Donator Named Funds										
Sub-Total	27,991	141,586	219,109	0	0	0	570,106	581,195	104,780	16,247
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations			750,000				90,000			
Employee Benefits							10,000	986,632		282,910
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	750,000	0	0	0	100,000	986,632	0	282,910
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	217,000		1,640,000		1,005,601	421,494	1,891,000	2,082,292		
Schools and Department Surpluses/Carry-Forwards	33,889	274,786	294,777	132,741		51,257	164,802	1,453,094	264,622	136,456
Operating Projects in Progress		158,693	71,443			112,831	306,520			
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	32,000			230,000			230,000		187,528	
Purchase Order Commitments										
Distributed Learning, Summer School, International Program							396,858			
Strategic Planning/School Reconfiguration							250,000			
Other	17,990									
Sub-Total	300,879	433,479	2,006,220	362,741	1,005,601	585,582	3,239,180	3,535,386	452,150	136,456
Internally Restricted Operating Fund Surplus	328,870	575,065	2,975,329	362,741	1,005,601	585,582	3,909,286	5,103,213	556,930	435,613
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	599,481	45,535	2,249,021	642,415	0	0	3,217,618	60,608	0	1,090,795
Total Operating Fund Surplus (Deficit)	928,351	620,600	5,224,350	1,005,156	1,005,601	585,582	7,126,904	5,163,821	556,930	1,526,408

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

	SD78	SD79	SD81	SD82	SD83	SD84	SD85	SD87	SD91	SD92
	Fraser-Cascade	Cowichan Valley	Fort Nelson	Coast Mountains	North Okanagan-Shuswap	Vancouver Island West	Vancouver Island North	Stikine	Nechako Lakes	Nisga'a
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	25,544	3,552	6,946			19,531	20,067	900,000		
Aboriginal Education	356,000	86,683			113,092		10,693	40,000	221,310	
School Generated Funds										
Education Plan		151,853								
Donator Named Funds			2,616							
Sub-Total	381,544	242,088	9,562	0	113,092	19,531	30,760	940,000	221,310	0
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations								300,000		
Employee Benefits										
NGN Implementation										
Anticipated severance										
Contingency Reserve										
Sub-Total	0	0	0	0	0	0	0	300,000	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)		800,000			1,184,854	390,000	613,106	130,461	1,331,640	
Schools and Department Surpluses/Carry-Forwards	554,367	48,600			195,747	63,373	90,182	31,960	677,959	
Operating Projects in Progress	10,073	260,114	7,897			200,000		560,000	122,689	
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	267,500	1,289	4,654			20,000		400,000		76,197
Purchase Order Commitments										
Distributed Learning, Summer School, International Program		81,170								
Strategic Planning/School Reconfiguration										
Other			6,000							
Sub-Total	831,940	1,191,173	18,551	0	1,380,601	673,373	703,288	1,122,421	2,132,288	76,197
Internally Restricted Operating Fund Surplus	1,213,484	1,433,261	28,113	0	1,493,693	692,904	734,048	2,362,421	2,353,598	76,197
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	3,869,780	815,385	229,827	0	0	398,966	441,957	624,022	0	30,817
Total Operating Fund Surplus (Deficit)	5,083,264	2,248,646	257,940	0	1,493,693	1,091,870	1,176,005	2,986,443	2,353,598	107,014

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2016**

SD93
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Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	39,553
Aboriginal Education	5,756
School Generated Funds	435,832
Education Plan	
Donator Named Funds	

Sub-Total	481,141
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Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

- Exempt Staff Compensation
- Staffing and Labour Relations
- Employee Benefits
- NGN Implementation
- Anticipated severance
- Contingency Reserve

Sub-Total	0
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Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	
Schools and Department Surpluses/Carry-Forwards	174,115
Operating Projects in Progress	155,000
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	
Purchase Order Commitments	
Distributed Learning, Summer School, International Program	
Strategic Planning/School Reconfiguration	
Other	

Sub-Total	329,115
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Internally Restricted Operating Fund Surplus	810,256
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Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	1,321,147
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Total Operating Fund Surplus (Deficit)	2,131,403
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**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

	SD99	SD05	SD06	SD08	SD10	SD19	SD20	SD22	SD23	SD27
	Provincial Composite	Southeast Kootenay	Rocky Mountain	Kootenay Lake	Arrow Lakes	Revelstoke	Kootenay-Columbia	Vernon	Central Okanagan	Cariboo-Chilcotin
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	3,259,033	91,223		96,856	180,000	110,491	114,240	446,483	202,415	57,900
Aboriginal Education	4,692,859	118,556	6,781	195,823		33,577		184,021	97,154	109,206
School Generated Funds	4,832,354					120,817				
Donator Named Funds	2,800,248					59,591				
Sub-Total	15,584,494	209,779	6,781	292,679	180,000	324,476	114,240	630,504	299,569	167,106
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation	1,117,384	171,834					107,550			
Staffing and Labour Relations	5,572,148			745,200		2,000	200,000			55,000
Employee Benefits	3,631,888							946,750		
Contingency Reserve	500,000			500,000						
Sub-Total	10,821,420	171,834	0	1,245,200	0	2,000	307,550	946,750	0	55,000
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	82,608,058		626,578	400,000	250,000		945,000	1,925,610		2,091,222
Schools and Department Surpluses/Carry-Forwards	44,886,948	574,498	2,046,285	132,505		58,733	322,474	254,835	1,081,577	295,800
Operating Projects	37,581,608	346,694	53,530			30,862		427,328	3,759,996	342,487
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	12,985,760	555,000		156,521	695,000	47,410	221,590	100,000		127,200
Purchase Order Commitments	5,386,556									
Distributed Learning, Summer School, International Program	2,363,369			76,000					184,681	20,000
Strategic Planning/School Reconfiguration	799,600				290,000					
Other	115,728				33,150	1,330			10,085	
Sub-Total	186,727,627	1,476,192	2,726,393	765,026	1,268,150	138,335	1,489,064	2,707,773	5,036,339	2,876,709
Internally Restricted Operating Fund Surplus	213,133,541	1,857,805	2,733,174	2,302,905	1,448,150	464,811	1,910,854	4,285,027	5,335,908	3,098,815
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	58,631,893	596,790	382,472	0	365,164	258,774	0	0	1,016,700	505,670
Total Operating Fund Surplus (Deficit)	271,765,434	2,454,595	3,115,646	2,302,905	1,813,314	723,585	1,910,854	4,285,027	6,352,608	3,604,485

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD28	SD33	SD34	SD35	SD36	SD37	SD38	SD39	SD40	SD41
Quesnel	Chilliwack	Abbotsford	Langley	Surrey	Delta	Richmond	Vancouver	New Westminster	Burnaby

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)

Aboriginal Education

School Generated Funds

Donator Named Funds

	347,950	54,743		348,371		1,600,000		2,592,370		
Sub-Total	0	347,950	54,743	2,165,497	348,371	0	1,600,000	2,592,370	0	0

Internally Restricted due to anticipated unusual expenses identified by Senior Management:

(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation

Staffing and Labour Relations

Employee Benefits

Contingency Reserve

Sub-Total	0	0	0	0	0	0	0	0	0	0
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Internally Restricted due to operations spanning the current school year:

(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)

Schools and Department Surpluses/Carry-Forwards

Operating Projects

Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)

Purchase Order Commitments

Distributed Learning, Summer School, International Program

Strategic Planning/School Reconfiguration

Other

	131,201		2,623,200	3,188,260	8,689,623	1,813,575	810,000	13,834,882	500,000	4,391,457
		729,535	1,807,969		1,087,777	3,352,815	4,012,753	2,683,475	83,272	1,589,484
	109,805		6,625,183	874,388	4,585,650	3,454,019		3,072,061		
			375,000	750,000	525,767	1,175,465			504,413	
	100,039						100,008	1,896,257	19,738	300,000
		768,069						219,759		
					239,600					
Sub-Total	341,045	1,497,604	11,431,352	4,812,648	15,128,417	9,795,874	4,922,761	21,706,434	1,107,423	6,280,941

Internally Restricted Operating Fund Surplus

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)

Internally Restricted Operating Fund Surplus	341,045	1,845,554	11,486,095	6,978,145	15,476,788	9,795,874	6,522,761	24,298,804	1,107,423	6,280,941
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	321,385	2,684,123	620,503	6,691,764	3,327,460	1,554,117	3,615,983	734,061	749,348	3,696,008
Total Operating Fund Surplus (Deficit)	662,430	4,529,677	12,106,598	13,669,909	18,804,248	11,349,991	10,138,744	25,032,865	1,856,771	9,976,949

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

	SD42	SD43	SD44	SD45	SD46	SD47	SD48	SD49	SD50	SD51
	Maple Ridge-Pitt Meadows	Coquitlam	North Vancouver	West Vancouver	Sunshine Coast	Powell River	Sea To Sky	Central Coast	Haida Gwaii-Queen Charlotte	Boundary
Internally Restricted due to nature of constraints on the funds: (Funds with external restrictions are to be included in Special Purpose Funds.)										
<i>(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)</i>										
Contractual Obligations (ie. Professional Development)	166,526				207,858		46,165	6,329		
Aboriginal Education	124,120	22,131				57,743	33,985	50,000		8,430
School Generated Funds										
Donator Named Funds										4,088
Sub-Total	290,646	22,131	0	0	207,858	57,743	80,150	56,329	0	12,518
Internally Restricted due to anticipated unusual expenses identified by Senior Management: <i>(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)</i>										
Exempt Staff Compensation										
Staffing and Labour Relations			2,300,000					330,000		
Employee Benefits										
Contingency Reserve										
Sub-Total	0	0	2,300,000	0	0	0	0	330,000	0	0
Internally Restricted due to operations spanning the current school year: <i>(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)</i>										
Future Years' Operations/Budget (not beyond the next three fiscal years)	1,485,131	1,553,073	1,908,637	1,943,028	800,000		1,186,562	832,403		708,130
Schools and Department Surpluses/Carry-Forwards	488,462	2,270,557	500,000		529,289		319,860	25,281		87,071
Operating Projects	415,176	3,652,769	1,100,000		783,003	195,000	33,112	49,000		58,388
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)				700,000		130,000	205,626	80,000		20,608
Purchase Order Commitments	1,486,484		780,000							
Distributed Learning, Summer School, International Program										
Strategic Planning/School Reconfiguration										
Other							37,248			
Sub-Total	3,875,253	7,476,399	4,288,637	2,643,028	2,112,292	325,000	1,782,408	986,684	0	874,197
Internally Restricted Operating Fund Surplus	4,165,899	7,498,530	6,588,637	2,643,028	2,320,150	382,743	1,862,558	1,373,013	0	886,715
Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	0	(6,980,273)	1,913,896	1,174,541	1,314,308	1,100,923	291,769	315,821	59,109	840,576
Total Operating Fund Surplus (Deficit)	4,165,899	518,257	8,502,533	3,817,569	3,634,458	1,483,666	2,154,327	1,688,834	59,109	1,727,291

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD52	SD53	SD54	SD57	SD58	SD59	SD60	SD61	SD62	SD63
Prince Rupert	Okanagan Similkameen	Bulkley Valley	Prince George	Nicola-Similkameen	Peace River South	Peace River North	Greater Victoria	Sooke	Saanich

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	51,406			133,962						
Aboriginal Education	147,823	14,978	72,520	331,295	229,747		20,669			
School Generated Funds										
Donator Named Funds				113,930						
Sub-Total	199,229	14,978	72,520	579,187	229,747	0	20,669	0	0	0

Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation										
Staffing and Labour Relations		200,000	(1,052)			150,000				
Employee Benefits										
Contingency Reserve										
Sub-Total	0	200,000	(1,052)	0	0	150,000	0	0	0	0

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	987,889	563,898		3,705,741		1,430,353	2,550,015	8,300,000		500,000
Schools and Department Surpluses/Carry-Forwards	216,605	112,733	207,264	6,736,395	545,812	470,018		6,108,287		1,113,097
Operating Projects	34,928	50,000		1,003,666	200,000	495,000	344,713	2,579,856		53,434
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	97,025	368,554		2,292,626	1,450,000	560,692				
Purchase Order Commitments		121,100						682,969		
Distributed Learning, Summer School, International Program					905,949					
Strategic Planning/School Reconfiguration										
Other										
Sub-Total	1,336,447	1,216,285	207,264	13,738,428	3,101,761	2,956,063	2,894,728	17,671,112	0	1,666,531

Internally Restricted Operating Fund Surplus 1,535,676 1,431,263 278,732 14,317,615 3,331,508 3,106,063 2,915,397 17,671,112 0 1,666,531

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years) 217,644 0 1,597,787 0 3,105,441 2,570,751 1,055,991 4,104,554 568,518 0

Total Operating Fund Surplus (Deficit) 1,753,320 1,431,263 1,876,519 14,317,615 6,436,949 5,676,814 3,971,388 21,775,666 568,518 1,666,531

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD64	SD67	SD68	SD69	SD70	SD71	SD72	SD73	SD74	SD75
Gulf Islands	Okanagan Skaha	Nanaimo-Ladysmith	Qualicum	Alberni	Comox Valley	Campbell River	Kamloops/Thompson	Gold Trail	Mission

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)

Aboriginal Education	168,895	177,651				169,360		610,848	54,927	69,495
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School Generated Funds

Donator Named Funds

Sub-Total	0	168,895	177,651	0	0	0	436,041	610,848	54,927	69,495
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Internally Restricted due to anticipated unusual expenses identified by Senior Management:

(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation

Staffing and Labour Relations

Employee Benefits

Contingency Reserve

Sub-Total	0	0	750,000	0	0	150,000	832,280	1,479,948	210,000	282,910
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Internally Restricted due to operations spanning the current school year:

(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)	189,251		1,696,532		582,399	324,641	1,853,928	3,250,000		
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Schools and Department Surpluses/Carry-Forwards	43,599	441,212	222,990	221,461		50,000	158,976	1,818,088	240,104	119,595
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Operating Projects		718,948	266,181			180,000	311,520			
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Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	210,000			170,000			140,000		339,667	
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Purchase Order Commitments

Distributed Learning, Summer School, International Program							129,942			
--	--	--	--	--	--	--	---------	--	--	--

Strategic Planning/School Reconfiguration							270,000			
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Other	16,887		11,028							
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Sub-Total	459,737	1,160,160	2,196,731	391,461	582,399	554,641	2,864,366	5,068,088	579,771	119,595
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Internally Restricted Operating Fund Surplus	459,737	1,329,055	3,124,382	391,461	582,399	704,641	4,132,687	7,158,884	844,698	472,000
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Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years)	789,278	649,329	1,998,761	865,687	1,522,362	0	3,342,294	97,740	0	1,035,249
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Total Operating Fund Surplus (Deficit)	1,249,015	1,978,384	5,123,143	1,257,148	2,104,761	704,641	7,474,981	7,256,624	844,698	1,507,249
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**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD78	SD79	SD81	SD82	SD83	SD84	SD85	SD87	SD91	SD92
Fraser-Cascade	Cowichan Valley	Fort Nelson	Coast Mountains	North Okanagan-Shuswap	Vancouver Island West	Vancouver Island North	Stikine	Nechako Lakes	Nisga'a

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	13,027	3,676	6,946	191,432		20,887	19,227	900,000		
Aboriginal Education	276,484	80,571			57,539		80,259	40,000	192,745	
School Generated Funds					610,208					
Donator Named Funds		27,046	3,223							
Sub-Total	289,511	111,293	10,169	191,432	667,747	20,887	99,486	940,000	192,745	0

Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation				600,000						28,000
Staffing and Labour Relations				120,000				300,000		361,000
Employee Benefits										
Contingency Reserve										
Sub-Total	0	0	0	720,000	0	0	0	300,000	0	389,000

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)		750,000			192,228	301,478	523,978		2,268,155	
Schools and Department Surpluses/Carry-Forwards	700,260	28,890		88,197	220,960	82,093	105,251	30,851	402,903	67,000
Operating Projects	22,905	362,048	28,794		120,000	210,000		485,000	120,164	26,000
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	425,000	1,034	4,523	27,000		20,000		400,000		
Purchase Order Commitments										
Distributed Learning, Summer School, International Program		58,969								
Strategic Planning/School Reconfiguration										
Other			6,000							
Sub-Total	1,148,165	1,200,941	39,317	115,197	533,188	613,571	629,229	915,851	2,791,222	93,000

Internally Restricted Operating Fund Surplus 1,437,676 1,312,234 49,486 1,026,629 1,200,935 634,458 728,715 2,155,851 2,983,967 482,000

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years) 3,548,427 991,126 488,410 40,072 0 400,948 1,090,481 465,777 0 31,655

Total Operating Fund Surplus (Deficit) 4,986,103 2,303,360 537,896 1,066,701 1,200,935 1,035,406 1,819,196 2,621,628 2,983,967 513,655

**Accumulated Operating Surplus Breakdown by School District
For the Year Ended June 30, 2015**

SD93
CSF

Internally Restricted due to nature of constraints on the funds:
(Funds with external restrictions are to be included in Special Purpose Funds.)

(e.g. Education Plan, Employee Professional Development, Aboriginal Education, School Generated Funds not included on Schedule 3A)

Contractual Obligations (ie. Professional Development)	22,624
Aboriginal Education	7,141
School Generated Funds	335,832
Donator Named Funds	
Sub-Total	365,597

Internally Restricted due to anticipated unusual expenses identified by Senior Management:
(e.g. BCeSIS implementation, NGN implementation, anticipated severance, exempt staff compensation increase)

Exempt Staff Compensation	
Staffing and Labour Relations	
Employee Benefits	
Contingency Reserve	
Sub-Total	0

Internally Restricted due to operations spanning the current school year:
(e.g. Projects in progress, Department/Program operating surplus requested to be carried forward, purchase order commitments)

Future Years' Operations/Budget (not beyond the next three fiscal years)

Schools and Department Surpluses/Carry-Forwards	
Operating Projects	
Technology, Utilities, Equipment and Capital Projects (includes amounts to be transferred to Local Capital but have not yet been identified for specific initiatives)	10,000
Purchase Order Commitments	
Distributed Learning, Summer School, International Program	
Strategic Planning/School Reconfiguration	
Other	
Sub-Total	10,000

Internally Restricted Operating Fund Surplus 375,597

Unrestricted Operating (Deficit) Fund Balance (includes funds that may be used in budget years beyond the next three fiscal years) 902,619

Total Operating Fund Surplus (Deficit) 1,278,216

Item 7.1 - Attachment H

School Districts	Total Operating Expense SY2015-16	Accumulated Operating Fund	Accumulated Operating	Accumulated Operating	Ranking	Total Accumulated		2015/16 Total School- Age and Adult Funded FTE Enrolment	Accumulated Operating Fund	
		Surplus - Internally Restricted Portion SY2015-16	Fund Surplus - Unrestricted Portion SY2015-16	Fund Surplus (Deficit) - Net Total SY2015-16		Operating Fund Surplus as a Percentage of Operating Expenses SY2015-16	Ranking		Surplus (Deficit) Per Funded FTE SY2015-16	Ranking
05 (Southeast Kootenay)	55,278,651	1,859,108	382,302	2,241,410	31	4.1%	32	5,377.5000	417	32
06 (Rocky Mountain)	35,273,057	2,177,904	242,013	2,419,917	27	6.9%	18	3,124.9375	774	17
08 (Kootenay Lake)	50,459,689	2,194,191	0	2,194,191	32	4.3%	30	4,736.1250	463	28
10 (Arrow Lakes)	7,670,660	788,820	644,273	1,433,093	41	18.7%	5	454.1250	3,156	3
19 (Revelstoke)	10,707,000	583,405	268,775	852,180	50	8.0%	14	925.0000	921	13
20 (Kootenay-Columbia)	35,098,035	1,854,860	0	1,854,860	34	5.3%	24	3,719.3750	499	25
22 (Vernon)	78,002,866	2,373,697	0	2,373,697	28	3.0%	43	8,328.1569	285	44
23 (Central Okanagan)	193,894,927	4,236,235	1,327,224	5,563,459	16	2.9%	44	21,930.0000	254	50
27 (Cariboo-Chilcotin)	51,697,696	3,283,620	454,808	3,738,428	22	7.2%	16	4,606.8750	811	15
28 (Quesnel)	34,256,708	81,073	582,896	663,969	51	1.9%	54	3,112.8750	213	54
33 (Chilliwack)	118,524,800	3,991,591	2,640,519	6,632,110	13	5.6%	23	13,342.1607	497	27
34 (Abbotsford)	172,737,645	7,587,498	1,145,465	8,732,963	10	5.1%	25	19,323.4375	452	29
35 (Langley)	176,722,260	9,291,225	4,848,425	14,139,650	3	8.0%	13	19,813.3135	714	18
36 (Surrey)	613,675,552	19,807,888	1,600,772	21,408,660	2	3.5%	38	70,337.9064	304	42
37 (Delta)	150,508,871	8,277,357	1,554,117	9,831,474	6	6.5%	19	15,771.6255	623	21
38 (Richmond)	194,290,281	7,316,796	147,795	7,464,591	11	3.8%	35	20,755.6250	360	39
39 (Vancouver)	500,097,794	11,372,700	0	11,372,700	5	2.3%	51	52,239.6250	218	53
40 (New Westminster)	63,545,407	1,792,764	1,365,020	3,157,784	23	5.0%	26	7,167.4375	441	30
41 (Burnaby)	224,191,888	7,817,646	1,248,757	9,066,403	7	4.0%	33	24,307.4688	373	36
42 (Maple Ridge-Pitt Meadows)	130,177,531	5,302,514	0	5,302,514	17	4.1%	31	14,442.0000	367	37
43 (Coquitlam)	282,255,861	11,363,564	(2,482,288)	8,881,276	8	3.1%	40	31,846.6875	279	46
44 (North Vancouver)	145,643,243	6,995,479	1,860,610	8,856,089	9	6.1%	21	15,518.3125	571	22
45 (West Vancouver)	70,277,561	1,554,342	1,098,205	2,652,547	26	3.8%	36	6,889.0688	385	34
46 (Sunshine Coast)	36,467,001	2,488,811	538,098	3,026,909	24	8.3%	12	3,174.6250	953	11
47 (Powell River)	23,016,097	541,000	809,744	1,350,744	43	5.9%	22	2,013.0625	671	20
48 (Sea To Sky)	48,032,549	1,412,763	258,588	1,671,351	35	3.5%	39	4,711.1875	355	40
49 (Central Coast)	5,556,121	1,190,996	284,845	1,475,841	40	26.6%	3	209.0000	7,061	2
50 (Haida Gwaii)	10,296,998	0	1,711	1,711	58	0.0%	58	548.1250	3	58
51 (Boundary)	15,483,644	399,257	1,079,341	1,478,598	39	9.5%	10	1,248.3750	1,184	10
52 (Prince Rupert)	26,998,968	575,675	0	575,675	54	2.1%	52	2,052.5000	280	45
53 (Okanagan-Similkameen)	24,358,940	980,951	0	980,951	48	4.0%	34	2,326.0625	422	31
54 (Bulkley Valley)	22,420,671	88,766	1,542,420	1,631,186	36	7.3%	15	2,083.3750	783	16
57 (Prince George)	126,954,734	11,977,503	0	11,977,503	4	9.4%	11	12,866.8750	931	12
58 (Nicola-Similkameen)	25,397,132	2,580,019	3,060,750	5,640,769	15	22.2%	4	2,232.5000	2,527	6
59 (Peace River South)	42,213,902	2,610,153	3,340,685	5,950,838	14	14.1%	7	3,545.5000	1,678	7
60 (Peace River North)	58,532,534	4,206,210	0	4,206,210	21	7.2%	17	6,121.4067	687	19
61 (Greater Victoria)	178,000,312	18,158,834	4,641,593	22,800,427	1	12.8%	9	18,933.3499	1,204	9
62 (Sooke)	92,752,557	0	(573,046)	(573,046)	60	n/a	n/a	9,818.0000	(58)	60
63 (Saanich)	72,881,493	1,033,348	395,217	1,428,565	42	2.0%	53	7,302.5000	196	55
64 (Gulf Islands)	21,052,735	328,870	599,481	928,351	49	4.4%	28	1,722.2500	539	24
67 (Okanagan Skaha)	56,505,879	575,065	45,535	620,600	52	1.1%	56	5,765.5000	108	56
68 (Nanaimo-Ladysmith)	118,729,472	2,975,329	2,249,021	5,224,350	18	4.4%	29	13,373.8750	391	33
69 (Qualicum)	43,764,654	362,741	642,415	1,005,156	47	2.3%	50	4,109.5000	245	52
70 (Alberni)	38,568,550	1,005,601	0	1,005,601	46	2.6%	47	3,841.5000	262	48
71 (Comox Valley)	74,762,057	585,582	0	585,582	53	0.8%	57	7,714.4375	76	57
72 (Campbell River)	50,955,159	3,909,286	3,217,618	7,126,904	12	14.0%	8	5,358.0000	1,330	8
73 (Kamloops/Thompson)	137,961,104	5,103,213	60,608	5,163,821	19	3.7%	37	14,327.7500	360	38
74 (Gold Trail)	17,972,104	556,930	0	556,930	55	3.1%	41	1,118.3125	498	26
75 (Mission)	54,946,290	435,613	1,090,795	1,526,408	37	2.8%	46	5,888.3750	259	49
78 (Fraser-Cascade)	19,004,972	1,213,484	3,869,780	5,083,264	20	26.7%	2	1,657.1250	3,068	4
79 (Cowichan Valley)	73,406,194	1,433,261	815,385	2,248,646	30	3.1%	42	7,725.3750	291	43
81 (Fort Nelson)	9,909,100	28,113	229,827	257,940	56	2.6%	48	771.2500	334	41
82 (Coast Mountain)	52,726,482	0	0	0	59	0.0%	59	4,372.7250	0	59
83 (North Okanagan-Shuswap)	59,042,086	1,493,693	0	1,493,693	38	2.5%	49	6,002.6612	249	51
84 (Vancouver Island West)	7,571,088	692,904	398,966	1,091,870	45	14.4%	6	366.8750	2,976	5
85 (Vancouver Island North)	18,255,081	734,048	441,957	1,176,005	44	6.4%	20	1,335.0000	881	14
87 (Stikine)	5,420,183	2,362,421	624,022	2,986,443	25	55.1%	1	192.5000	15,514	1
91 (Nechako Lakes)	52,807,938	2,353,598	0	2,353,598	29	4.5%	27	4,277.0625	550	23
92 (Nisga'a)	8,698,100	76,197	30,817	107,014	57	1.2%	55	387.5313	276	47
93 (Conseil Scolaire Francophone)	74,973,546	810,256	1,321,147	2,131,403	33	2.8%	45	5,602.3000	380	35
99 (Provincial Summary)	5,201,384,410	197,184,768	49,947,008	247,131,776		4.75%		543,165.9872	455	



Toolkit for Boards of Education Audit Committees

The Audit Committee

- Purpose of Audit Committees
- Sample Terms of Reference to Audit Committees

Last updated February 27, 2017

The Audit Committee

Purpose of Audit Committees

An **audit committee** is a committee of the Board of Education and is responsible for oversight of the financial reporting process, selection of the independent auditor, and receipt of audit results both internal and external. The committee assists the Board of Education to fulfil its governance and oversight responsibilities in relation to the school district's financial reporting, internal control system, risk management system, and internal and external audit functions. Its role is to provide advice and recommendations to the Board of Education within the scope of its terms of reference, but not to take over the final role of the board in overseeing the school district's finances.

Some direct responsibilities of the audit committee may include:

- Overseeing the financial reporting and disclosure processes.
- Monitoring choice of accounting policies and principles.
- Overseeing appointment, performance and independence of the external auditors.
- Oversight of regulatory compliance, ethics, and whistleblower hotlines.
- Monitoring the internal control process.
- Overseeing the performance of the internal audit function (if any).
- Discussing risk management policies and practices with management.
- Overseeing the consideration of, and possible implementation of, recommendations from outside organizations such as the Office of the Auditor General.

Sample Terms of Reference for an Audit Committee

The audit committee may be structured to be a “committee of the whole” of all school trustees or it may be a committee of a few appointed members of the board that can also include non-voting external individuals that are independent of the Board of Education. The benefit of having an audit committee with public members is that you are normally selecting public members with specific business and accounting expertise, and can also provide another level of community engagement along with fiscal oversight.

At least one member of the audit committee can be a financial expert with relevant experience and skills. If the Board does not have a trustee with the relevant experience and skills, an independent non-voting lay expert can be a member of the committee.

Below are two sample terms of reference that may be used for the formation of a Board of Education Audit Committee.

Sample 1:

Terms of Reference for an Audit Committee (Committee of the Whole)

A. Purpose and Authority

The Audit Committee (the “Committee”) is a committee of the whole of the Board of Education. The purpose of the Committee is to monitor, evaluate, advise or make recommendations, in accordance with these terms of reference or any other directions of the Board, on matters affecting the financial and operational control policies and practices relating to the

district, including external, internal or special audits thereof. The Committee has the authority to retain, at the expense of the district, outside advisors and consultants within the district's reasonable availability of financial resources.

B. Duties

The primary duties of the Committee include, but are not limited to the following:

- Assessing the processes related to identification of the district's risks and effectiveness of its control environment.
- Overseeing financial reporting.
- Evaluating the district's internal control systems for financial reporting.
- Evaluating the internal and external, and any special audit processes.
- Providing an avenue of communication amongst the external auditor, management, internal audit staff, and the Board.
- Making recommendations to the Board as to potential policy or procedural changes arising out of audit recommendations.

C. Membership, Frequency of Meetings, Minutes

Membership

The Audit Committee shall consist of the board of the whole, the internal auditor, and the chairperson of the committee.

Frequency of Meetings/Attendance

The Committee shall meet at least three times per year and may call special meetings as required. A quorum at meetings of the Committee shall be a majority of its members, and the Committee chair shall prepare an agenda in consultation with the internal auditor.

Attendance at the Committee meetings by district personnel will be determined by the Committee, but will normally include the superintendent, the secretary treasurer, and a recording secretary.

Minutes

The minutes of the Committee meetings shall accurately record the decisions reached by the Committee. The secretary treasurer, or such other person as may be designated by the Committee (such as the internal auditor), shall keep minutes of the proceedings of all meetings of the Committee. The minutes shall be distributed to the Committee members with copies to the superintendent, the external auditor and others as directed by the Committee.

D. Confidentiality

Deliberations and information received from the attendance at an audit committee meeting will be treated as private and confidential information, and shall not be published, released or disclosed in any manner to any persons other than to trustees of the board, the Superintendent, or, as determined by the Committee, or in pursuance of specified duties under the *School Act*, the district's Organizational Bylaw or the *Freedom of Information and Protection of Privacy Act*.

E. Audit Committee Responsibilities

- Review and assess the adequacy of these terms of reference annually in April and submit any recommended changes to the terms of reference to the Board of Education for approval.
- Review the district's annual audited financial statements before such statements are submitted to the Board of Education for approval.
- Review should include discussion with management and the external auditors of significant issues regarding accounting principles, practices and judgements.
- Consideration should also be given as to whether they are complete and consistent with information known to Committee members.
- In consultation with management, the external auditors and the internal auditor consider the integrity of the district's financial reporting processes and controls including information technology security and control.
- Discuss significant financial risk exposures and the steps management has taken to identify, monitor, control and report such exposures.
- Review significant findings prepared by the external and the internal auditors together with management responses.
- Review the financial consent and completeness of information of the district's public disclosure documents of a financial nature which require approval by the board, before release.
- Review with management, the external auditors, and, if necessary, legal counsel any material litigation claim or other contingency that could have a material effect upon the financial situation or operation results of the district and the manner in which these will be disclosed in the financial statements.
- Monitor the appropriateness of accounting policies, especially critical accounting policies, and financial reporting used by the district to review any actual and perspective changes in financial reporting and accounting

policies and practices to be adopted by the district and to review and assess any new or proposed developments in accounting and reporting standards that may affect or impact on the district.

- Review other direct or indirect external audit reports (e.g. Office of the Auditor General) toward making recommendations to the Board for policy or procedural changes for the school district.

F. Risk Management Oversight

Risk Management Oversight means identifying and analysing and managing risks that may prevent the district from achieving its objectives. The Committee's oversight responsibility for risk management is primarily concerned with financial risks that may affect financial reporting.

- Assess whether management has implemented policies ensuring that the district's financial risks are identified and that controls are adequate, in place and functioning properly.
- Assess whether management has implemented policies and controls to prevent, detect, and deter fraud.
- Review all reports concerning any significant fraud or non-compliance that occurs in the district. This review should include consideration of the internal controls that should be strengthened to reduce the risk of a similar event in the future.
- Assess compliance with specific regulations pertaining to the district.
- After Committee assessment, appropriate recommendations will be made to the board if required.

G. Legal Compliance

On at least an annual basis, review with the district's appointed legal counsel any legal matters that could have a significant impact on the district's financial statements, the district's compliance with applicable laws

and regulations, and inquiries received from the regulators or government agencies.

H. Other

Recommend to the board the establishment of a code of ethical conduct (the "Code"), periodically review and recommend to the Board of Education updates to the Code, and ensure that management has established a system to enforce the Code.

Additional requirements could include reviewing management's monitoring of the district's compliance with the Code, and ensuring that management has the proper review system in place to ensure that the district's financial statements, reports and other financial information disseminated to the government organizations and the public satisfy legal requirements.

- Periodically perform a self-assessment of committee performance.
- Review financial and accounting succession planning within the district.
- Perform any other activities consistent with these terms of reference, the district's bylaws and governing policies as the Committee or the Board of Education deems necessary or appropriate.
- Establish procedures for receiving, retaining and responding to complaints relating to accounting or auditing matters, on a basis that protects the confidentiality of the complainer.

I. Internal and External Audit Responsibilities

Role of the Audit Committee with the External Auditor

- Appointment of auditor must be in accordance with Board procurement procedures and s.158 of the *School Act*. Of particular note is

responsibility of Board in appointing the auditor and how this role is subordinate to the *Auditor General Act*.

- Review the annual appointment of the external auditor, for recommendation to the Board for approval giving consideration to matters such as :
 1. Independence and whether to retain such auditor for each fiscal year after consultation with appropriate management and the internal auditor.
 2. The fees paid to the external auditor on an annual basis and any non-auditing services performed by the external auditor.
- On an annual basis, review and discuss with the external auditor all significant relationships with the district that could impair such auditor's independence.
- Review the planning and results of the external audit, including:
 1. the auditor's engagement letter
 2. the reasonableness of the estimated audit fees
 3. the scope of the audit, including materiality, audit reports required, areas of audit risk, deadlines and coordination with internal audit staff.
 4. the post audit management letter together with management's responses, and
 5. any other matters the external auditor brings to the attention of the Committee.

- Meet with the external auditor at least annually and preferably at each Committee meeting or as requested by the auditor (internal or external) without management representatives present.
- Receive and review all follow up action or status reports relating to the recommendations of the external auditor and internal auditor.

Role of the Audit Committee with the Internal Auditor

- The internal auditor shall have a direct reporting relationship to the Committee through the Chairperson of the Board.
- Annually review the budget and independence of the internal auditor function.
- Review the significant reports prepared by the internal auditor function together with management's response, including target dates for implementation of recommendations, and the identification of individuals responsible to action.
- Meet with the internal auditor at least annually and preferably at each Committee meeting or as requested by the auditor (internal or external) without management representatives present.

Sample 2:

Board Committee Terms of Reference Audit Committee that includes Public Members

1. To ensure compliance with the financial provisions of the *School Act* and Regulations , and provide independent oversight to the Board of Education in the areas of:
 - a) Financial reporting
 - b) External Audit Process
 - c) Risk Management and Internal Controls
 - d) Compliance Matters

Membership

2. The Audit Committee will be comprised of the following members:
 - a) Three Trustees who are appointed by the Chair of the Board of Education
 - b) Two External community members recommended by the selection committee.

3. External community members are identified by a selection committee as potential candidates for appointment to the Audit Committee. The selection committee shall be comprised of at least:
 - a) Chair of the Board of Education or Trustee designated by the Chair
 - b) Superintendent
 - c) Associate Superintendent and Secretary-Treasurer or designated alternate.

The selection committee shall recommend to the Board of Education the external community members as potential candidates. The Board of Education approves the appointment of the external community members.

4. An external community member appointed to the Audit Committee must:
 - a) Be an objective advisor with expertise in financial matters, or other relevant expertise
 - b) Not be an employee or officer of the school district
 - c) Not have a parent, child or spouse employed or be an officer of the school district

- d) Support the values of the school system
5. External community members are volunteers and will not receive any remuneration. Any incidental expenses (mileage, parking, etc.) will be reimbursed in accordance with Board processes.
 6. The term of office of a Trustee who is a member of the audit committee shall be determined by the Board, but must be reviewed on an annual basis and shall not exceed four years. The term of office of an external community member shall be a period of two years. External community members may be reappointed no more than two terms unless:
 - a) Advertised the position for at least 30 days, and
 - b) After 30 days, the selection committee did not identify any potential candidates.

When the term of an external community member expires, they continue to be a member of the audit committee until a successor is appointed or the external community member is reappointed.

7. At the first meeting of the audit committee in each fiscal year, the Audit Committee shall elect the Chair of the committee from the board members appointed to the committee. If at any meeting of the audit committee the Chair is not present, the members present may elect a trustee Chair for that meeting. The Chairperson will set the agenda of the meetings based on the work plan developed by the Audit Committee.
8. The secretary treasurer, reporting directly to the Audit Committee *for audit matters*, will act as its primary resource. The Superintendent or an appointed Associate Superintendent can also be a resource to the Audit Committee, when required.

9. Any vacancy of a member of the Audit Committee shall be filled as soon as possible in accordance with the Audit Committee Terms of Reference. A person who is appointed to fill a vacancy shall hold the position for the remainder of the term of the member whose position became vacant.

Responsibilities

Financial Reporting

10. Review the Board's annual financial statements, quarterly financial reports, and all other financial monitoring reports required by the Board, Ministry of Education, or other agencies.
11. Recommend to the Board, if the Audit Committee considers it appropriate to do so, that the Board approve the annual audited financial statements and any other financial monitoring report.

External Audit Process

12. Recommend to the Board the appointment of the external auditor for a term not exceeding three years. The selection process must also be in accordance with Board procurement procedures and s.158 of the *School Act*. Of particular note is responsibility of Board in appointing the auditor and how this role is subordinate to the *Auditor General Act*.
13. Review the external auditor's audit plan and audit findings, including:
 - a) The external auditor's engagement letter and independence letter.
 - b) Any management representations made to the external auditor and those representations not obtained from management, if any.

14. Meet on a regular basis with the external auditor to discuss any matters that the audit committee or the external auditor believes should be discussed.
15. Review, at least once in every fiscal year, the performance of the external auditor and make recommendations to the Board on the appointment, replacement or dismissal of the external auditor, and on the fee and fee adjustment for the external auditor.
16. Work to resolve any disagreements between management and the external auditor about financial reporting.
17. Recommend to the Board the pre-approval of all audit and non-audit services to be performed by the external auditor.
18. Review other direct or indirect external audit reports (e.g. Office of the Auditor General) toward making recommendations to the Board for policy or procedural changes for the school district.

Risk Management & Internal Controls

19. As the primary resource to the Audit Committee, the Internal Audit Officer shall ensure the Audit Committee:
 - a) Reviews the overall effectiveness of the Board's internal controls.
 - b) Understands the inherent risk of fraud and error in the Board.
 - c) Understands the Board's significant risks, the internal controls that mitigate these risks, and management's policies for risk assessment and risk management and to assess the steps management have taken to manage such risks, including the adequacy of insurance for those risks.

- d) Understands the accounting policies used in the preparation of the annual financial statements.
20. Review and recommend to the Board the content of the annual Internal Audit Plan as prepared by the Internal Audit Officer.
21. Review at least once in each fiscal year the performance of the internal auditor and provide the Board with comments regarding his or her performance.
22. Meet on a regular basis with the internal auditor and management to discuss any matters that the audit committee or internal auditor believes should be discussed, including:
- a) Significant findings and recommendations by the Internal Audit Officer and responses of management.
 - b) Any significant changes the internal auditor made to the audit plan in response to issues that were identified during the audit.
 - c) Any difficulties encountered in the course of the internal auditor's work, including any restrictions or limitations on the scope of the internal auditor's work or on the internal auditor's access to required information.

Compliance Matters

23. Review the effectiveness of the Board's system for monitoring compliance with legislative requirements and with the Board's policies and procedures, and where there have been instances of non-compliance, to review any investigation or action taken by management to address the non-compliance.

24. Review any significant findings of regulatory entities, and any observations of the Internal Audit Officer or external auditor related to those findings.
25. Review the Board's process for communicating any codes of conduct that apply to Board members or staff of the Board to those individuals and the Board's process for administering those codes of conduct.
26. Obtain regular updates from management and legal counsel regarding compliance matters.
27. Obtain confirmation by management that all statutory requirements have been met.

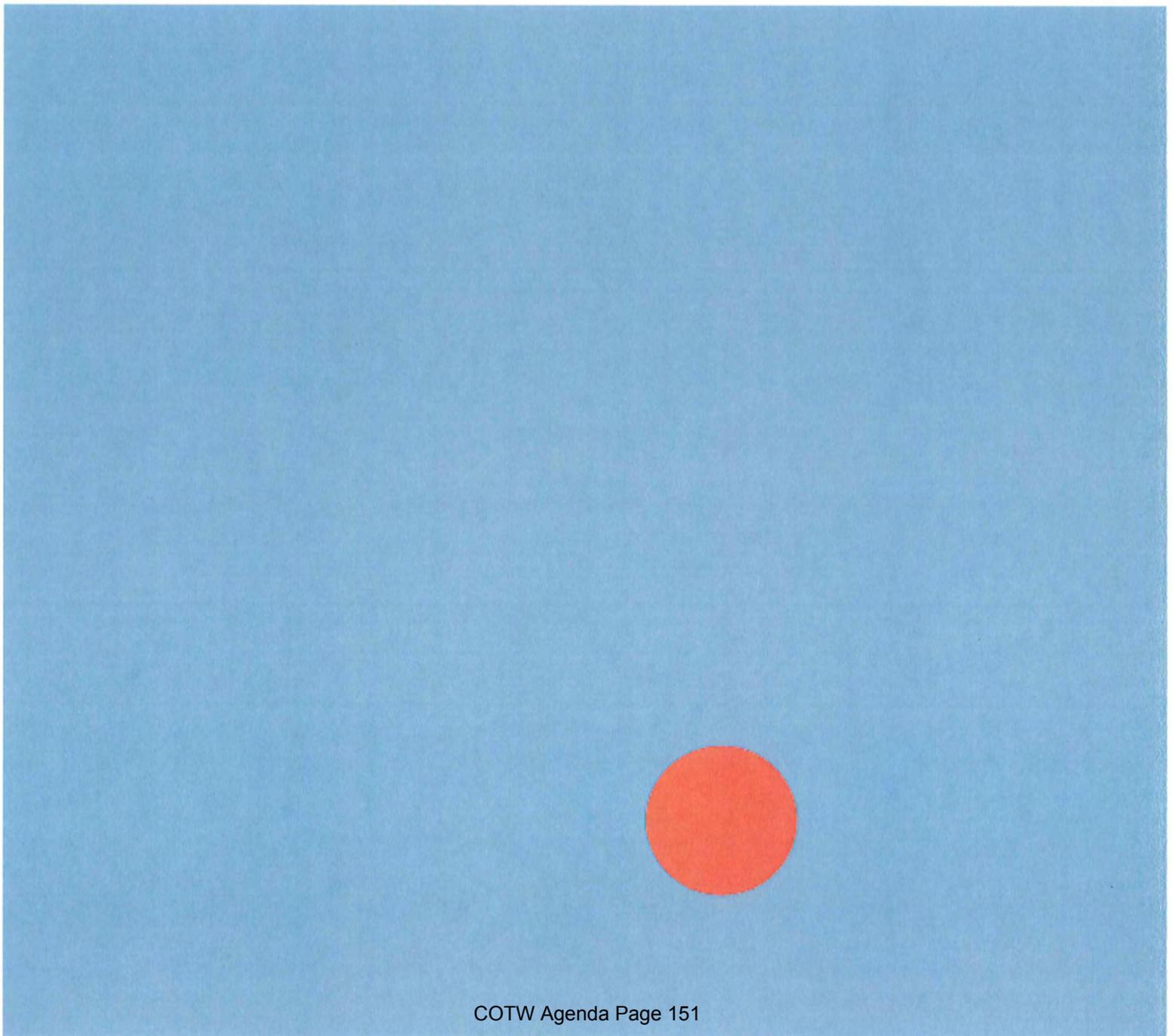
Meetings

28. The Audit Committee will meet at least three times per year. Additional meetings may be scheduled at the call of the Chairperson if deemed necessary to carry out its responsibilities effectively and efficiently.
29. Minutes will be taken at each meeting and will be presented to the Board of Education as part of a consent agenda.
30. Quorum is achieved when a majority of the members of the Audit Committee are present, one of which must be an external community member. At least one staff member shall be present for each meeting.
31. Each Audit Committee member who is an elected Trustee has one vote, unless a member has declared a direct or indirect pecuniary interest in an agenda item. In the event of a tie vote, the Chairperson is entitled to cast a second vote.

Reporting & Communication

32. The Audit Committee is accountable to the Board of Education representing the interests of all stakeholders.
33. Maintain an effective communications policy, including disclosure of the Audit Committee's Terms of Reference.
34. Annually, the Audit Committee will report to the Board of Education an evaluation of the performance of the Audit Committee's duties.
35. The Audit Committee shall submit to the Board of Education an annual report that includes:
 - a) The annual Internal Audit Plan prepared by the Internal Audit Officer.
 - b) Description of any changes made to an Internal Audit Plan since the last report of the Audit Committee.
 - c) A summary of the work performed by the Internal Audit Officer since the last annual report of the Audit Committee, together with a summary of the work the auditor expected to perform during the period.
 - d) A summary of risks identified and findings made by the Internal Audit Officer.

The above are examples of terms of reference for audit committees. Each school district will need to tailor the audit committee terms of reference to align with governance policies and to address fiduciary responsibilities of the Board of Education.



ITEM 7.2 Action

TO: Committee of the Whole
FROM: Secretary Treasurer
SUBJECT: Budget Priorities

Summary:

The Province has initiated a review of the Funding Model for Public Education. Attached is the power point presentation that includes background information on the Funding Model Review project. BCSTA is seeking feedback, and a response to the following questions. The Principles will be reviewed in detail during the meeting.

Recommendation

That the following comments regarding the funding model review be forwarded to the March Board Meeting for consideration for submission to BCSTA:

- 1. What is your board's key concerns with the way in which the Ministry of Education currently allocates and/or distributes funding to school districts?** (i.e. What are your concerns with the current funding distribution formula?)
- 2. Having reviewed the revised Guiding Principles, how would you see each of these concepts actualized in the new funding formula itself?** (e.g. Equity might be actualized by having the funding formula differentiate how much money a school district requires / receives in order to provide comparable levels of service)
- 3. What recommended changes to the current funding allocation formula is your board considering?**
- 4. With two remaining opportunities for board input coming up in the near future (i.e. the written input process and the independent review panel process), how is your board preparing for its submissions?**
- 5. What further supports or information might BCSTA offer to assist your board with this process?**

Public Participation:

Feedback from MPSD partner groups is welcome as well. The principles are provided to the Board in a confidential draft that is not to be distributed, but will be reviewed at the meeting.

Implementation:

The feedback was requested to be submitted by February 28, 2018. As the request for feedback came late in the month, it was not possible to meet the end of February response date. BCSTA would still like to receive a response in March.

Attachments:

- a) PowerPoint on Funding Model Review

K-12 Public Education Funding Review

Overview and Status Update

***Presentation to BCSTA Provincial Council
February 16, 2018***





Presentation Overview

1. Review of the current funding model
2. Recap – purpose and scope of the review
3. Funding model review – process and status update
4. Emerging themes – what we've heard so far
5. Next Steps



K-12 Funding - \$6.6B

In Scope for Funding Review	Operating Grants <i>School Act S.106.3</i> \$5.0B	Special Grants <i>School Act S.115(1)(a)</i> \$0.65B
Out of Scope for Funding Review	Capital Funding <i>School Act S.141 to S.146</i>	Independent School Funding <i>Independent School Act S.12 & S.13</i> \$400M



Public School Funding

- Current enrolment-based formula took effect in 2002/03
- Governed by the *School Act* Sections 106.3(1)(a) and 115(1)(a)

106.3(1)(a) – Operating Grants (“the Block”)

- A mostly per student FTE (course-based) formula calculates the Operating Grants
- Elements do not align with SD budget items; only targeted supplement is for Aboriginal students - funding is for district not for individual schools
- Intended to provide Boards of Education with autonomy and flexibility to operate efficiently and effectively

115(1)(a) – Special Grants (“outside the Block”)

- Restricted funding to address priorities and emergent needs
- Can be tracked and reported on separately from districts’ general operating fund



Funding for First Nation Students

- Federal government has responsibility for the education of students living on reserve
- Provincial government has responsibility for the education of students living off reserve
- Status First Nations students who attend a public school are the funding responsibility of the Federal government
- These students are initially funded by the Province; costs are recovered, either by the Ministry (from Federal government) or by the school district (from bands)



Funding for First Nation Students

- Provincial responsibility students receive additional targeted funding to districts through operating grants
 - \$72.3M in 2017/18 school year
- Some provincial responsibility students attend band-operated schools
 - These are mostly a Federal responsibility
 - However, some may be certified independent schools
- The bands are reimbursed for their costs through a reciprocal funding agreement with the Province



Current Allocation System

Operating Grant - “The Block”

- Multi-part formula primarily based on student enrolment:
 - 80% is allocated using a standard per student FTE amount (Basic Allocation)
 - Supplemental funding based on:
 - Unique student needs (includes Special Needs, ELL and Aboriginal students)
 - Unique district factors
 - Funding Protection / Enrolment decline

Special Grants outside “The Block”

- Special Grants targeted at specific needs. For example:
 - Classroom Enhancement Fund
 - Learning Improvement Fund
 - CommunityLINK

Most funding is not targeted at specific students; general funding intended to provide SD's flexibility



Operating Grants - Allocation Model

\$5.0B in 2017/18

Provincial Totals

79% allocated through the Basic Allocation

Basic Allocation	
Common per student amount for every FTE student enrolled by school type	
Standard School: \$7,301 per school age FTE	Continuing Education: \$7,301 per school age FTE
Alternate School: \$7,301 per school age FTE	Distributed Learning: \$6,100 per school age FTE

13% allocated to recognize unique student enrolment

Unique Student		
Additional per student funding to address uniqueness of district enrolment and support additional programming		
Level 1 Special Needs: \$38,140 per student	Level 2 Special Needs: \$19,070 per student	Level 3 Special Needs: \$9,610 per student
English/French Language Learning: \$1,395 per student	Aboriginal Education: \$1,210 per student	Adult Education: \$4,618 per FTE
	Vulnerable Students: in addition to CommunityLINK	

Unique District				
Additional funding to address uniqueness of district factors				
Small Community: for small schools located a distance away from the next nearest school	Low Enrolment: for districts with low total enrolment	Rural Factor: located some distance from Vancouver and the nearest large regional population centre	Climate Factor: operate schools in colder/ warmer climates additional heating or cooling requirements	Sparseness Factor: operate schools that are spread over a wide geographic area
Student Location Factor: based on population density of school communities		Supplemental Student Location: Level 1 and 2 special needs enrolment		
Salary Differential: Funding to districts that have higher average educator salaries				

Funding Protection / Enrolment Decline	
Enrolment Decline: funding to districts experiencing enrolment decline of at least 1% when compared to the previous year	Funding Protection: funding to ensure that no district experiences a decline in operating grants greater than 1.5% when compared to the previous September
CSF Supplement – district receives a 15% funding premium on allocated funding	

7.5% allocated to recognize unique district factors

0.5% allocated to buffer the effects of declining enrolment



Operating Grants – Unique Student Factors

- Additional funding based on unique student needs
 - Students with Special Needs (2017/18: \$495M)

Level	Description	Funding \$
Level 1	Physically Dependent or Deafblind	\$38,140
Level 2	Moderate to Profound Intellectual Disability, Physical Disability or Chronic Health Impairment, Visual Impairment, Deaf or Hard of Hearing, Autism Spectrum Disorder	\$19,070
Level 3	Intensive Behaviour Interventions or Serious Mental Illness	\$ 9,610
All other categories	Mild Intellectual Disability, Gifted, Learning Disability, Moderate Behaviour Support/Mental Illness	Included in Basic Allocation

- Other (2017/18: \$176M)

Funding Type	Funding \$
English/French Language Learning (Headcount)	\$1,395
Aboriginal Education (Headcount)	\$1,210
Non-graduated Adult Education (FTE)	\$4,618



Operating Grants – Unique District

- **Student Location Factor (2017/18: \$82M)**
 - Based on population density of school communities
- **Supplemental Student Location Factor (2017/18: \$22M)**
 - Level 1 and 2 Special Needs students in more remote areas
- **Small Community Supplement (2017/18: \$68M)**
 - Small schools located away from the nearest neighbouring school
 - Elementary Schools: 5 km by shortest road distance
 - Secondary Schools: 25 km by shortest road distance
- **Rural Factor (2017/18: \$23M)**
 - Proportional to the distance from Vancouver and the nearest large regional population centre
- **Sparseness Factor (2017/18: \$15M)**
 - Schools are spread over a wide geographic area and have travel challenges



Operating Grants – Unique District

- **Salary Differential (2017/18: \$98M)**
 - Provides additional funding to districts with higher than average teacher salaries
- **Low Enrolment (2017/18: \$53M)**
 - Up to \$1.4M per district for SDs with less than 15,000 school age FTE
- **Climate Factor (2017/18: \$12M)**
 - Based on degree days of cooling and heating above the provincial minimum
- **CSF Supplement**
 - SD 93 (Conseil scolaire francophone) receives a supplement of 15% on all allocated funding



Operating Grants – Funding Protection

- Overall Funding Protection (2017/18: \$14M)
 - Funding to districts with year-on-year funding decline of at least 1.5%
 - Excludes labour settlement funding and special grants
- Enrolment Decline Protection (2017/18: \$0.6M)
 - Funding to districts with year-on-year enrolment decline of at least 1%
- Significant Cumulative Enrolment Decline (2017/18: \$0.1M)
 - Where enrolment declines by over 7% over 2 years



Special Grant Funding “Outside the Block”

- Funding for special programs & initiatives through supplemental government funds through S.115(1) of the *School Act*
- Total in the 2017/18 school year is \$680M
- Largest grants to school districts in 2017/18 school year are:

Classroom Enhancement Fund	409.4
Pay Equity	50.9
Community LINK	48.6
Provincial Resource Programs	27.8
Return of Administrative Savings	25.0
Annual Facilities Grant (AFG)	23.5
Learning Improvement Fund	20.0
Public Education Benefit Trust	19.4
Student Transportation Fund	14.8
Official Languages in Education Protocol (OLEP)	12.0
StrongStart Centres	10.4



Challenges of the Current Model

- Lack of multi-year funding to support long-term financial planning
- Ability to decrease or increase spending does not necessarily match with funding changes driven largely by enrolment
- Funding approaches do not always incent the most effective or efficient use of resources
- Increasing number of Special Grants as ‘add-ons’ to the model
- Investments not linked to educational outcomes or learning transformation principles
- Cross-jurisdictional research shows that BC lags behind in key areas, including funding approaches for vulnerable student populations and students with additional needs



Rationale for Funding Review

- Current funding model has been in place since 2002 – much has changed since then:
 - Enrolment decline replaced by enrolment growth
 - Shifting regional and community dynamics
 - Transformations in learning and rapid technological development
 - Increasingly complex needs for some groups of students
 - Gaps in outcomes for some groups of students
 - Other jurisdictions have made significant changes



Background – Review Scope

Focus:

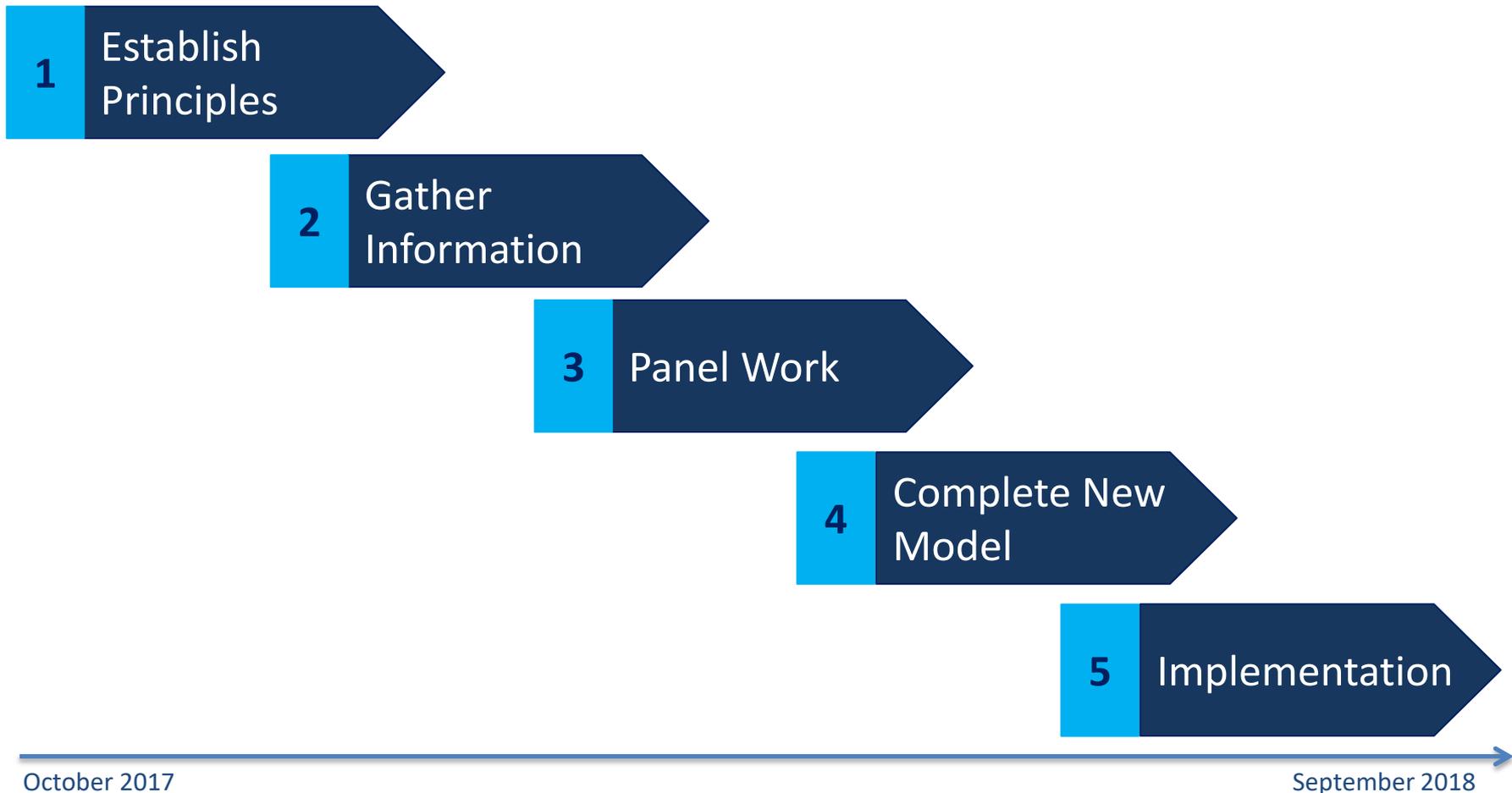
Model for allocating funding to public Boards of Education

Key areas for exploration:

- Balance between cost-based and per-pupil based funding
- District enrolment dynamics
- Targeted vs general purpose funding
- The differing challenges of rural, urban and metro school districts
- Vulnerable student populations such as students with special needs
- Relative outcomes from educational investments



Background – Five Phase Approach





Status Update

1

Establish Principles

- Final Statement of Principles for new funding model:

Responsive

Flexible

Equitable

Transparent

Stable and Predictable

Accountable



Status Update

2

Gather Information

Initial information gathering and research complete:

- Cross-jurisdictional research on alternative funding models complete
- Review of 40 Ministry program areas for funding model impacts
- Two surveys issued to nearly 350 sector stakeholders – results being analyzed
- Meetings with provincial executives and regional chapters of key stakeholder groups
- Written submissions solicited from Boards of Education and other sector partners
- Emerging themes being summarized in a discussion paper for review



Status Update

3 Panel Work

- Regional sessions for trustees and staff have been scheduled; Independent Review Panel in the process of being confirmed
- Approach and format for regional working sessions:
 - Discussion paper to set the framework for regional conversations
 - Participants from each school district will have the opportunity to speak to their own issues and perspectives, followed by group discussions
- One-on-one meetings being scheduled with key partner organizations, including BCSTA, in the late spring



What we've heard so far – Emerging Themes

Need to consider how funding could better align with learning transformation principles, and the ensuring success for all students.

B.C.'s approach to funding inclusive education differs from other jurisdictions.

The current model does not adjust for differences in types, sizes, geography, and composition of schools, both between and within school districts, and does not always keep pace with provincial-level changes (i.e. new policies, programs, curriculum).

Increasing number of special grants as 'add-ons' to the model has led to a patchwork of funding, can restrict Boards of Education, often results in additional administrative burden placed on staff.



Emerging Themes...cont

Ministry of Finance and Auditor General concerns about growing cash balances and carryover of surplus, and Boards of Education are reporting having difficulty in long-term, strategic financial planning due to the way in which funding is confirmed and flowed throughout the year.

A funding model largely based on student enrolment means that funding can be unpredictable. At the same time, certain types of costs are more fixed than others and can often differ widely between school districts. This can lead to difficulty in budgeting and financial management.

Rural education review process identified that the realities of operating schools in rural and remote contexts are not adequately reflected in the current model. Conversely, there are some unique issues that larger, urban districts face that are also not captured at this time.



Next Steps

Date	Deliverable:
Late Feb	<ul style="list-style-type: none">• Confirmation of Principles and Independent Review Panel from Minister of Education• Discussion Paper provided to stakeholders, to support the next phase of research and engagement
March to May	<ul style="list-style-type: none">• Panel conducts regional working sessions and one-on-one meetings with stakeholder groups• Panel directs Ministry staff to undertake further research and data gathering, as required• Panel reviews and reflects upon written submissions



Next Steps...cont

Date	Deliverable:
June to July	<ul style="list-style-type: none">• Panel concludes engagement, including meeting with BCSTA Board of Directors, and finalizes report/recommendations
August to December	<ul style="list-style-type: none">• Ministry of Education, works with the Technical Review Committee to develop and model the recommendations, including transitional measures, and submits to Cabinet and Treasury Board for approvals• Features of new model communicated to Boards of Education in advance of 2019/20 school year budget development• March 15, 2019 – preliminary operating grant announcement under the new model



QUESTIONS?

K12fundingreview@gov.bc.ca

Special Committee of the Whole Meeting (public)

Minutes



Special Committee of the Whole Meeting

January 30, 2018 at 3:30pm

Riverside College & Trades Centre, 32811 Dewdney Trunk Road, Mission, BC

Members Present:

Chair Tracy Loffler
 Trustee Rick McKamey
 Trustee Randy Cairns
 Trustee Jim Taylor
 Trustee Shelley Carter

Staff Present:

Superintendent Angus Wilson
 Secretary Treasurer Corien Becker (arrived around 4:45pm)
 Executive Assistant Aleksandra Zwierzchowska (Recorder)

1. CALL TO ORDER

The meeting was called to order at 3:30 pm by the Chairperson. The Chair acknowledged the meeting was being held on Stó:lō Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'èwlets, Kwantlen, and Matsqui First Nations.

The Chair requested for a round table introduction from all attendees;

- Ron Smith, Work BC Mission Community Skills Centre
- Janet Walczak, Riverside College
- Jim Taylor, Mission Public Schools
- Chris McFarlan, Riverside College
- Rick McKamey, Mission Public Schools
- Dorothy Phillips, Riverside College
- Brooke Christensen, Stave Falls Community Association
- Julia Renkema, Stave Falls Community Association
- Wade Peary, Riverside College
- Larry Jepsen, Mission Public Schools
- Laura Wilson, District Parent Advisory Committee
- Tracy Loffler, Mission Public Schools
- Shelley Carter, Mission Public Schools
- Angus Wilson, Mission Public Schools,
- Randy Cairns, Mission Public Schools
- Paul Horn, Riverside College
- Aleksandra Zwierzchowska, Mission Public Schools

2. Adoption of Agenda

MOVED and Seconded that the Agenda be adopted as presented.

CARRIED

3. Delegations/Presentations

4. Curriculum Update- Standing Item

5. Unfinished Business

5.1 Update on Progress for Potential Programs

Riverside is looking at offering the Professional Cooks Level 1 Program again and a Trades Sampler Program for the second semester for the 2018/2019 school year. Another instructor is needed for the Trades Sampler. There is an opportunity to apply for a grant for up to \$24,000 from the ITA. In addition, there is some thought about offering a Trades Sampler program this summer for 3 weeks, 8 hours a day that would offer 4 credits towards graduation.

Q: Would the summer trades sampler be offered downstairs and outside?

R: It depends if the facilities staff move out of the building. There would be some classroom time; the sampler is 80% hands on and 20% theory.

Riverside is also looking at running a Level 2 Hair Dressing program. Currently, no schools within the valley offer this program. It is a good idea to focus on programs that are already being offered and targeting the adult population.

Q: What does level two mean?

R: The course would be targeted at a stylist that has been in the industry since 2002 and it would allow them to become red seal certified.

Q: Did Riverside ever become accredited?

R: Riverside is a private high school and cannot be a post-secondary at the same time. Being accredited allows the school to offer loans and the Principal does not recommend this. Students who graduate from Riverside are sought after and have no trouble finding employment.

Students can seek financial support through government grants or lines of credit.

Q: How do you market Riverside to Mission Secondary School (MSS) during course selecting time?

R: This is a challenge for Riverside. Most districts have a career coordinator and we do not. To share information, we need to contact MSS staff. We also offer, "Try it Trades" where students come try things on site.

Riverside would like to be able to participate in the MSS event for grade 10 students.

5.2 Potential Expansion

Last meeting outlined two possible expansion options:

- 1) Blowing out walls
- 2) Adding a separate building

Some factors to consider are:

- ITA requirements
- Cost for any option

Ideas or further consideration:

- Stop gap measure; would the building be metal or vinyl

- Ferndale could be a site to consider
- External interest to rent space for electrical program in the evening
- Location and accessibility
- Long term options versus a quick fix
- Is a Quonset hut an option?
- When looking at expansion would like to be clear on why we are expanding
 - Current shop space is on the lower scale of meeting requirements

Secretary Treasurer entered the room at 4:45pm.

Q: Would it be feasible to complete a business plan?

The following comments were noted regarding the business plan:

- Timelines are of concern; how quickly can a plan be put together
- There is desire to speed up the process as this conversation has been happening for over a year now
- Include vision and supporting details
- There is enough information available to start the process
- Option to hire a third party to complete the plan
- The committee is supportive of moving forward with a business plan

In summary Staff will put together a business plan for a future meeting.

5.3 Riverside Admission Criteria

The Principal listed the following items as admission criteria:

- Fill out school application
- Fill out school district registration form
- Complete inventory test which creates a report of results on literacy and numeracy
- Acceptance is based on rank order
- Sign contract and fee schedule

This admission criteria aligns with every other district in the lower mainland.

The following comments were noted on the admission criteria:

- The process offers flexibility
- Students have the opportunity to be tested on “how” they complete the work, it’s not just about the grade, it’s about how they work and what they can produce
- UFV changed their credentials; you now need English 12 to apply for any trade

6. Staff Reports

No staff reports were presented.

7. New Business

Minutes



No new business was presented.

8. Minutes of Previous Meetings

MOVED and Seconded that the Committee of the Whole Meeting Minutes dated November 28, 2017 be approved as amended.

CARRIED

Q: Should the minutes include the message from the DPAC President?

R: Yes, the minutes will be amended and presented at the next Committee of the Whole.

9. Information Items

10. Adjournment

Moved and Seconded to adjourn the meeting.

CARRIED

The meeting adjourned at 5:36 pm.

Chairperson

Secretary Treasurer

Committee of the Whole Meeting (public)

Minutes



Committee of the Whole Meeting

February 6, 2018

District Education Office, 33046 – 4th Avenue, Mission, BC

Members Present:

Chair Tracy Loffler
Trustee Rick McKamey
Trustee Randy Cairns
Trustee Jim Taylor
Trustee Shelley Carter

Staff Present:

Superintendent Angus Wilson
Secretary Treasurer Corien Becker
Assistant Superintendent Larry Jepsen (arrived later in the meeting)
Director Student Services,Carolynn Schmor
District Principal Aboriginal Education, Joe Heslip
District Principal Technology and Innovation, Colleen Hannah
District Inclusion Mentor Teacher, Shannon Bowsfield
Executive Assistant Aleksandra Zwierzchowska (Recorder)

Partner Groups Present:

District Parent Advisory Committee, Principal Vice-Principal Association, Mission Teachers' Union, Canadian Union of Public Employees and Stave Falls Community Association.

1. CALL TO ORDER

The meeting was called to order at 3:30 pm by the Chairperson. The Chair acknowledged the meeting was being held on Stó:lō Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'èwlets, Kwantlen, and Matsqui First Nations.

2. Adoption of Agenda

**MOVED and Seconded that the Agenda be adopted as presented.
CARRIED**

The Board Chaired noted that items 5.1 and 5.2 will be presented together from a blended perspective.

3. Delegations/Presentations

4. Curriculum Update- Standing Item

4.1 Monthly Curriculum Update

The Superintendent noted that the purpose of this update is to inform the committee on curriculum progress and future efforts and ideas.

The District Principal of Aboriginal Education referred to a PowerPoint presentation. The following information was highlighted during his presentation:

Halq'emeylem is being taught to grade seven students at Hatzic Middle School and Heritage Park Middle School. Indigenizing the K-12 curriculum includes collaborating with the district math mentor teacher to create math lessons around salish weaving, a weaver video project, a SOGI weaving project, and assisting with genocidal studies.

The presentation provided a statistical review of the six-year high school completion rate for aboriginal students and noted this rate has fallen from 64% in 2015/2016 to 59%. The following ideas were listed as part of a plan to improve the aboriginal student graduation rate:

- Cohort retreat for grades 6,7,8, 9,10, and 11;
- Grad track to start early in October and in February,

- Introduction and connection to district family;
- Opportunities for student mentorship such as tutoring;
- Elders at the centre of this work;
- Place the right people at schools where support is needed most;
- Link with curriculum team;

Student Services

The District Inclusion Mentor Teacher provided information on Individual Education Plans (IEPs) as well as other items.

693 IEPs were reviewed at the school and district level. The review allowed for feedback and presented several opportunities to improve the IEP process while staying audit compliant. District staff attended focus groups on the new Competency Based IEP, which will be more student focused and student driven. The new IEP will be introduced when Student Services has a better understanding of how it is to be written and implemented. MyEd offers a feature to view IEPs in one central location but more work needs to be completed before this resource is shared with staff.

Staff attended an introductory session for Services to Adults with Developmental Disabilities (STADD), which focuses on helping individuals between 16-24 years old with planning for their future. STADD receives many of its referrals from schools and recently made a presentation at Mission Secondary School.

Teachers have been reaching out for additional assistance with situations like kindergarten transitions and class composition; there is an on-going need for classroom and specialist teachers.

The district will be trying out a variety of Scanning Pens; this technology will aide students with reading. The sample pens include the C-Pen Reader, Exam Reader and a dictionary-scanning pen.

The district has collaborated with the Centre for Epilepsy for a presentation to all schools on how the centre can offer help and support the district's students. More information to come.

5. Unfinished Business

5.1 Student Absenteeism Update

5.2 Student Transition Plans Update

The Superintendent and the District Principal of IT referred to an excel spreadsheet presentation that displayed data on the six-year completion rate and noted this rate has declined in our district.

The Superintendent referred to the information outlined on page five (5) of the agenda which provided data for high school students with 10 or more absences. Grade 10 absences increased over the months. The Superintendent mentioned that high school staff are stopping by the Leisure Centre during breaks to try to mitigate students from skipping class. Student transition plans need to be reviewed on an ongoing basis, not just at the start and end of the school year. Also, we need to consider transitions after grade 12. How can we assist students with their transition into post-secondary?

The District Principal of IT advised that the new district / school websites would allow the public to subscribe to a calendar online. In addition, the parent portal allows parents to view absences and report card information; more commutation options are available for parents to be involved.

6. Staff Reports

6.1 Installation of Cameras – Outside Albert McMahon

MOVED and seconded that the following resolution be forwarded to the February 20, 2018 Board of Education meeting for consideration:

That up to eight (8) cameras be installed at Albert McMahon elementary school monitoring the outside entrances to the building, and the outside areas where vandalism and loitering occur.

CARRIED

The request is for up to eight (8) cameras to be installed onsite at Albert McMahon. It was noted that a school must seek approval from the school PAC before getting cameras installed. The school has experienced vandalism outside of school hours; the cameras would assist the school with reporting incidents to the RCMP.

Q: Does the school have any exterior lights installed?

R: Yes, there are streetlights that provide enough lighting on to the property.

A recommendation was made about installing motion detector lights.

Q: Who watches the video footage?

R: Typically the Principal or the Vice Principal.

6.2 Policy #120 Access to Information and Protection of Privacy

MOVED and Seconded the draft Access to Information and Protection of Privacy and Personal Information policy be considered;

AND THAT the Access to Information and Protection of Privacy and Personal Information policy be referred to Partner Groups and the general public for comments.

CARRIED

The Secretary Treasurer mentioned that the school district has experienced a few incidents regarding privacy breaches. In order to comply with the *Act*, the district must identify the Head of the organization as well as Privacy Officer. The policy appoints the Superintendent as the Head of the organization, and the Secretary Treasurer as the Privacy Officer. The implementation schedule is outlined in the report. The draft policy will come back to the March 6, 2018 Committee of the Whole meeting.

6.3 Policy #150 Health & Safety

MOVED and Seconded that the draft Health and Safety policy be considered and

AND THAT the Health and Safety policy be referred to Partner Groups and the general public for comments.

CARRIED

The Secretary Treasurer referred to the report found on page 8 of the agenda and noted that staff are in the process of updating and developing the health and safety program. The implementation schedule is outlined in the report. The draft policy will come back to the March 6, 2018 Committee of the Whole meeting.

A recommendation was made to outline any related training in the policy.

7. **New Business**

7.1 Essential Repairs to Stave Falls School Building

MOVED and Seconded that the following resolution be forwarded to the Public Board meeting;

That MPSD immediately begin building integrity and essential building maintenance required to protect the public investment in the Stave Falls Elementary School building.

This work will be expedited to ensure building preparation will be completed on a timeline that could accommodate school start up in September 2018 should the Board so decide.

CARRIED

Q: Is there a recommended dollar amount that is to be considered with this recommendation?

R: No dollar amount was suggested. This is for Staff to look at the list of identified issues with the building and determine which ones would affect the longevity of the building.

The Secretary Treasurer noted that because the building is closed, facilities have done protective maintenance. The maintenance is to keep the building from degrading.

7.2 Draft 2018/2019 School Calendar

The Superintendent referred to the draft district calendar outlined on page 18 of the agenda. The Principal of Mission Secondary School recommended calling the Parent/Student/Teacher conference as a Non Instructional Day (NID) as conferences happen the day before and teachers receive the following day off. It was also noted that the Ministry of Education provided notice about adding another implementation day; a further conversation is to be had with MTU.

8. Minutes of Previous Meetings

8.1 Special Committee of the Whole Meeting Minutes, November 28, 2017

MOVED and Seconded that the amended Committee of the Whole Meeting Minutes dated November 28, 2017 be approved as presented.

CARRIED

8.2 Committee of the Whole Meeting Minutes, January 16, 2018

MOVED and Seconded that the Committee of the Whole Meeting Minutes dated January 16, 2018 be approved as presented.

CARRIED

8.3 Special Committee of the Whole Meeting Minutes, January 24, 2018

MOVED and Seconded that the Committee of the Whole Meeting Minutes dated January 24, 2018 be approved as presented.

NOT CARRIED

The Stave Falls Community Association requested that the minutes be amended to note that their presentation referred to the Stave West project regarding educational opportunities as well as the Stave West Master Plan.

Staff will review the minutes and wording to return the minutes to a future Committee of the Whole meeting for approval.

Minutes



9. Information Items

Trustee Carter thanked the Superintendent of Schools and the District Principal of Aboriginal Education for presenting information to the BCSTA Fraser Valley Branch meeting.

10. Adjournment

Moved and Seconded to adjourn the meeting.

CARRIED

The meeting adjourned at 5:40 pm.

Chairperson

Secretary Treasurer

Special Committee of the Whole Meeting (Public)

Minutes



Special Committee of the Whole Meeting
February 27, 2018 at 6:00pm
District Education Office, 33046 – 4th Avenue, Mission, BC

Members Present:

Chair Tracy Loffler
 Trustee Rick McKamey
 Trustee Randy Cairns
 Trustee Jim Taylor
 Trustee Shelley Carter

Staff Present:

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

1. CALL TO ORDER

The meeting was called to order at 6:00 pm by the Chairperson. The Chair acknowledged the meeting was being held on Stó:lō Territory. There are four First Nation Bands within the boundaries of the Mission School District: Leq:a'mel, Sq'èwlets, Kwantlen, and Matsqui First Nations.

2. Adoption of Agenda

Moved and Seconded

THAT the Agenda be adopted as presented.

CARRIED

3. Staff Reports

3.1 Stave Falls Elementary – School Board Report

The Secretary Treasurer noted that staff revised the report with additional information as discussed at the last meeting. A summary of the report is outlined on page 18 of the Agenda. Staff reviewed the building maintenance costs and do not recommended pairing down the costs any further. There is a concern that there are many unknowns regarding repairs and if needed facilities would come back to the Board to request additional funding.

Some start-up costs could be deferred a little further as they are dependent on enrolment. Most of the IT needs are requirements with very little deferred. Both a laptop cart and an iPad cart are required for educational purposes.

We know that in the 1st year the funding for a rural school is not available. We will need approximately \$800,000 to cover the start-up costs. The budget would come from two sources:

1. Unrestricted operating surplus
2. Local capital reserve

There are enough funds available if the decision is to open the school immediately. Page 19 of the Agenda shows options for a 2018 school start up or a 2019 school start up.

The school district will need to add one bus at a minimum. Some unknown factors are:

- What information will the seismic review return,
- We are unable to confirm the roof and the timbers are tied to the walls,

- Inspection in the basement for floor joist,
- The septic system needed a major upgrade prior to the school being close. A full inspection is required.

The Secretary Treasurer offered to answer specific questions that were not explained in the report.

The Chair asked the Board for input on the report.

Trustee Cairns – Satisfied with the report and recognizes that the figures are just estimates. If we are going to open the school, it needs to be in proper operating condition.

Trustee Taylor- Thanked staffed for their work. We can always be nit-picky about costs but believes there is enough information to make a decision.

Trustee Carter- Researched information about different school districts around the province and found South Canoe is considering re-opening an elementary school. Are re-opening cost items consistent around the province?

R: Our costing needs have not been compared to other districts. The list of items was prepared by facilities staff and the costs are unique to our district.

Superintendent- While each district has unique collective agreements, the services are relatively consistent across the province.

Trustee McKamey- Acknowledged staff for their efforts on preparing the report in such a short timeframe. The report was released yesterday and more time is required to thoroughly review the information.

Comment- The public is impressed with the information. MTU is supportive for re-opening the school and a motion will be presented at tomorrow's union meeting. Would like to see the Board open the school.

Comment- Some schools did not receive iPads. Our school had to fundraise for them. Are we becoming a school district of have and have-nots?

The Secretary Treasurer was supportive of the comment and noted that IT has been consulting with Teachers. The feedback is that younger children are working better on tablets and this will become the new standard.

Q: What will be the deficit for Stave Falls Elementary school if the enrolment is less than 100 students?

The Secretary Treasurer referred to page 7 of the agenda that provides information on revenue and expense examples based on student enrolment numbers.

Q: Why was the potential daycare income excluded from the numbers?

R: Currently the revenue generated from any daycare is recognized as district revenue, rather than revenue generated for the specific site. These practices have been established in the past.

Q: How is the funding for buses generated?

R: It is a district fund; some schools offering bussing and some do not.

A bus was purchased at the start of the school year. If the school was re-opened, the district would need one more bus.

Comment- If we were just looking at financial contributions, then Riverside would not be in the place it is today. The Board seeks positive outcomes.

Q: What would be your ideal plan for Stave Falls Elementary?

Trustee McKamey- The facility needs to be repaired to be functional as a school. The process is going as quick as it is possible. If we open, I need to be sure that I am putting my support behind a successful facility without putting the entire district at risk.

Q: If the Board adjusted catchments, would students who attend Silverdale be grandfathered in?

R: Most likely, that has been past practice.

Trustee Taylor- We have been through an intense process in the past year, at some point we need closure.

The Assistant Superintendent entered the room 6:50pm.

Q: How would MPSD promote Stave Falls to other school districts?

Several responses noted regarding the question:

- It is not acceptable to advertise to other school districts,
- MPSD aims to keep good relationships between neighbouring districts,
- Usually this happens through word of mouth,
- Daycare services could be one attraction,
- Convenience and proximity are factors for parents,
- Schools are doing a good job at finding what is unique to them and this is what the Board supports.

Comment: A letter was mailed out by SD42 at the end of school year saying they welcome students from Mission.

Q: Would a school ever share a principal?

Superintendent- This is not in the best interest of the people in the building. The distance between Silverdale and Stave Falls is too far. In addition, if a school is going to offer a unique program, we want to hire someone suitable for that vision.

The Chair would like to hear from the Board regarding what they would like to see:

Trustee Cairns- Enough information received and would like to bring the discussion to the Public Board meeting.

Trustee Carter – Would like to see options brought to the upcoming COTW for consideration.

Trustee McKamey- Discussion may come through the COTW, but this does not preclude discussion to come to the Public meeting. Would like more time to review the report.

Trustee Taylor- Do we want to give direction to staff. For example, that staff bring forward some options.

Trustee Carter- It is common practice that staff provide 2-3 options to discuss.

Trustee Loffler- The consensus is that staff bring forward options based on what staff is hearing from the Board.

Moved and Seconded

Special Committee of the Whole Meeting (Public)

Minutes



THAT staff bring two or three options for consideration at the March 6, 2018 Committee of the Whole meeting.

CARRIED

4. Minutes of Previous Meetings

4.1 Special Committee of the Whole meeting minutes

Moved and Seconded

THAT the Committee of the Whole meeting minutes dated February 27, 2018 be approved as presented.

CARRIED

5. Adjournment

Moved and Seconded

THAT the Board adjourn the meeting.

CARRIED

The meeting adjourned at 7:12 pm.

Chairperson

Secretary Treasurer

DPAC Meeting Minutes February 5, 2018
Held at Mission Secondary School Cafeteria

Meeting Commenced: 7:04pm

Regrets: Cyndi Polovina, Clare Seeley, Angus Wilson

Meeting Facilitator: Karah Hutchison

Attendees Present: (See Bottom)

Adoption of January Minutes:

❖ Elysia motions, Elisa seconds ➤ MOTION PASSED

Adoption of Agenda:

❖ Elisa motions, Elysia seconds ➤ MOTION PASSED

Correspondence:

Teacher Magazine BCTF; MPS Summary of Enrollment - January 31, 2018; COTW Meeting Agenda Feb 6, 2018 and Jan 30, 2018; Unlock Your Future - The Key to Scholarships; Vancouver International Children's Festival Program; Board of Education Meeting Agenda - Jan 23, 2018

Superintendents Report:Carolynn Schmor, Director for Student Services

- ❖ Community Consortium was held on Jan 29 - discuss upcoming dialogue about drug issues with youth/ Getting Youth Involved in Guiding the discussion - More updates to be provided - still in initial stages
- ❖ Special COTW Re: Stave Falls Elementary - no decision will be made for some time. Further discussion and cost analysis to be completed -Next Meeting Feb 13
- ❖ Special COTW Re: Riverside College Expansion - Principal to prepare report on potential expansion plan and cost
- ❖ A new VP has been hired for Heritage Park Middle School - Mikel Brogan
- ❖ Next COTW February 6, 2018- Mission School Districts data results for last 5 years to be discussed and analyzed - Male results lower then female - aboriginal and special education rates have declined
- ❖ Mission Leisure Centre have teamed up with MSS staff to work on ongoing Youth Issues
- ❖ STADD - (Services to Adults Developmental Disabilities) - navigator starting in Mission March 1 to help families navigate and transition from school to adulthood

Chair's Report: Karah Hutchison

- ❖ 2 schools requested DPAC assistance with Constitution understanding/updates. Support was provided.
- ❖ PAC inquiry regarding information on executive member's interaction on social media - DPAC looking into the MPSD standard. Reference your own PACs Code of Ethics to handle any inappropriate conduct immediately.
- ❖ Survey Sub-committee meeting date inquiry - email to be distributed to plan meeting
- ❖ Inquiry received regarding parent consultation regarding Report Card/Parent Conference Date change at MSS

Treasurer's Report:

- ❖ No change in account balances - Gaming \$5466.61, Chequing \$1753.21
- ❖ Cheque received from BCCPAC - \$86 travel Subsidy cheque to be deposited

Communications Report:

- ❖ DPAC Event Posters distributed
- ❖ RCMP Liaison attending March DPAC meeting - agenda to be created

COTW Report: Laura Wilson

- ❖ Amended Budget discussion
- ❖ Discussions regarding transition from elementary to middle school and to high school
- ❖ Presentation by Volunteers Mission regarding the possibility of working with MPSD
Volunteers administration and allocation
- ❖ February 27 COTW- Stefan Stiff - Presenting on new curriculum

Movie Committee Report:

- ❖ Mission Central Elementary for the current year payment still outstanding

Ongoing Items:

- ❖ Parent Education Workshop - February 21, 2018 at MSS Cafeteria - 7pm
 - ❖ Colleen Hannah presenting on My Blueprint
 - ❖ Sharon Widows presenting on SOGI
 - ❖ Both followed by Q&A
 - ❖ Will provide cue cards for question period to manage q&a time
 - ❖ Email call for volunteers from 6:30pm

New Business:

No new business

Adjournment:

Crystal motions, Dionne seconds 🏹 8:40pm

Attendees:

HPMS: Karah Hutchison; *West Heights:* Elisa Williams; *Cherry Hill:* Elysia Artinian; *ESR:* Kirstin Heise; *Hillside:* Susie Taylor; *HMS:* Dionne Hairsite; *Deroche:* Chrystal McCallum; *Albert McMahon:* Cheryl Blondin; Carolynn Schmor, SBO; Laura Wilson



MISSION TEACHERS' UNION

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March 1st, 2018

Tracy Loffler
Board Chairperson,
Mission Public Schools

Re: Stave Falls Elementary School Opening

Dear Trustee Loffler,

On February 28th, the Staff Representatives of the Mission Teachers' Union passed the following motion:

That the MTU adopt as its official the position that it supports the re-opening of Stave Falls Elementary School for the 2018-2019 school year, and that this position be communicated to the School Board in writing.

The motion passed without dissent.

This letter is the official notice of the MTU's support of the school's re-opening to all of the Board members.

Thank you,

Janise Nikolic
President
Mission Teachers' Union

cc: Shelley Carter, Vice-Chairperson, Mission Public Schools
Jim Taylor, Trustee, Mission Public Schools
Rick McKamey, Trustee, Mission Public Schools
Randy Cairns, Trustee, Mission Public Schools
Angus Wilson, Superintendent, Mission Public Schools
MTU Executive

JN/cvLEa-USW2009

BCSTA Aboriginal Education Committee Report

Our BCSTA Aboriginal Education Committee met February 14-16, 2018 in Vancouver to address Aboriginal Education in the Public School system of BC. At present I am an appointed member to the Provincial Committee representing the Fraser Valley Region. During the three-day deliberation many topics, concerns and next steps were discussed that were felt to be of critical importance to the provincial perspective of Aboriginal Education. I feel it important to point out I am attempting to highlight the deliberation only.

The committee addressed concern of many Districts and First Nation Representatives regarding post secondary programs ensuring cultural needs are addressed. Our First Nation Partners and Stakeholders concern is that the move toward accredited programs must encase the sensitive cultural values offered by local knowledge. In many cases Aboriginal Liaison positions are delivered through First Nation individuals that gained their specific knowledge through oral histories. Until most recently this knowledge was not offered through accredited programs. In order to meet the sensitivities and needs of Truth and Reconciliation language of the new curriculum there must be a sensitivity to post secondary programming incorporating the oral histories. The committee is taking their findings to the general assembly of the BCSTA later this spring for further discussion.

The Aboriginal Education Committee is presently working on condensing the Best Practices Handbook of First Nation Education to incorporate with the New Trustee Handbook offered by the BCSTA. With the fall election of trustees looming it was believed important that the knowledge transfer be as seamless as possible. The New Trustee Handbook updated to include Aboriginal Education Best Practises would offer next term trustees a baseline of knowledge assisting School Districts to an ease of transition. Coupled with this the committee also discussed the New Trustee Academy shortly after the fall election. The Academy will enjoy a very full agenda given the magnitude of change in the BC Education system. The New Curriculum and Truth and Reconciliation will be predominate in the program. The committee is working with the BCSTA Provincial Learning Committee to this end.

The committee discussed the terminology of recognition. Presently the federal government has moved to recognizing Aboriginal as Indigenous people. This terminology is rapidly changing throughout the world with Indigenous People becoming the common. Aboriginal is an English Language word derived from the Latin word "Ab" meaning "Not". Thus "Ab"original is defined as Not Original. The word Aboriginal was originally purposed to identify the children of the mixed marriages of European Settlers and First Nation People throughout the United Kingdom. It was accepted as it was thought to identify quantum at a time when quantum was believed to be of importance. This said the term Indigenous will continue to identify non-Status/Metis/Self Identified peoples and the First Nations will continue to be identified as First Nation Peoples. In our changing times to Truth and Reconciliation quantum has no bearing on the ancestry and culture of ones being. Elders at the table supported the move to change

this recognition and as such it was accepted by the majority and is now being moved to the general assembly later this spring for further discussion.

Truth and Reconciliation was discussed at length. The spirit of truth and Reconciliation was shared by elders at the table and the need to ensure truth is shared and heard as important if the spirit of reconciliation is to achieve its goals in a meaningful way. The recent Supreme Court Decision (**Daniels v. Canada**) to expunge records of testimonials given by survivors regarding their experiences in Residential Schools on its face appears to undermine this. Discussion was in-depth in this matter given the sensitivities. The BCSTA will address this issue with the Canadian School Board Association as well as write a letter to the Prime Ministers Office to bring attention to the challenge this may bring.

The committee addressed fair representation by region to its committee. In past years there were terms where regions of the province did not have representation on the committee. Concerns were raised by boards in regions that felt were not equally represented. The present model lends itself to equal representation however the committee felt that the language could be adjusted to strengthen fair representation. The findings of the committee will be brought to the floor of the general assembly in the spring for further deliberation.

BC continues to lead other regions of Canada developing and funding of First Nation base curriculum. BC is seen to maintain a cohesive partnership with its stakeholders that is not seen in other areas across the country. With this strength programming for First Nation Curriculum is proving to offer education and completion rates un-matched. With the Federal Government commitment of increased funding to develop and implement the Truth and Reconciliation programming, BC finds itself in a vulnerable position. The concern is that there is risk that BC may see less of this Federal support then other regions of Canada based on need. We argue that until the completion rates of Aboriginal Students are at par with the non-First Nation students there is need to continue. We have momentum that could be challenged should BC not receive its share. Together with BC's Ministry of Education, BCSTA, The Canadian School Board Association (CSBA), The First Nation Education Steering Committee (FNESC), Assembly of First Nations Canada, BC Assembly of First Nations and Nations across the Province we are advocating with strength from a united front to ensure that momentum is not lost in a global perspective.

The Ministry of Education and BCSTA are working together to ensure that broadband access is improved to our most rural areas of the province. Currently there are numerous areas of the province where many of our rural First Nations and in some cases, not so rural areas, do not enjoy equitable access to technology. Over the coming months the Ministry will be advocating to see this corrected as broadband access is a fundamental need to achieve fair and equitable education opportunities to all students no matter where they reside in the Province. The BCSTA Aboriginal Education Committee will be bringing this forward to its general assembly in the coming spring for further discussion.

The Aboriginal Education Committee invited FNEESC to address the need to strengthen our united position of improving Aboriginal student educational needs and completion rates. FNEESC shared their concerns and opportunities in a united approach.

FNEESC identified four areas of concern which are (and not limited to);

- Local Education Agreements (LEA's),
- Student transportation,
- Needs based education and
- Foundation skills assessments of First Nation students with special needs.

Of note, FNEESC has concerns that many BC Districts do not have negotiated LEA's. The concern is the level of accountability to meet the need of FN students through these funding agreements. There are districts with Enhancement Agreements, but these do not necessarily meet the needs of the LEA. They explained how the Enhancement Agreement is a philosophical agreement that addresses the educational plan of a District and First Nation(s) for the local First Nation student. The LEA is an agreement that holds the School District accountable to the funds provided them to assist First Nation students. MPSD does have LEA's in place albeit signed a number of years ago. At this point it appears both parties to the agreements are to some degree comfortable that accountability is upheld and as well, MPSD meets and exceeds its intent. That said, all parties recognize that there is always room for improvement. Our First Nation Advisory Council meets regularly and as such have established a strong relationship working forward to implement many opportunities for First Nation students in the District.

FNEESC is also lobbying the Ministry of Education to develop a template of reporting that will include specific requirements on topics such as;

- Five-year Dogwood graduation rates
- Alternative Education completion rates
- Grade by Grade retention
- EFP 10/11/12 and BC First Nation Studies 12 (availability and participation)
- School leaving certificates
- Attendance and
- Enrollment in upper level science and academic math

The working session with FNEESC and the Aboriginal Education Committee proved enlightening to both parties at the table. As stated above our discussions were not limited to the above mentioned. What was clear was that the committee and FNEESC needed to improve the conduit of information flow between us to ensure that all needs were being met and this dialogue could offer a much more effective and efficient reaction time to issues as they arise.

In summary I must say that British Columbia is doing a good job with respect to First Nation Education. But we must all agree we can do better. To say otherwise is saying that we are okay with accepting that our First Nation completion rates being lower than the general completion of all students in the province. With the gains made in introduction of new curriculum, the fine work being done in so many Districts of BC toward implementing Truth and Reconciliation principles, mechanisms being

implemented to ensure accountability to First Nation education needs, and the strengthened conduits developed to ensure honest and open dialogue, BC schools find themselves on the cutting edge of positive change in student education. The CSBA, Assembly's of First Nations, BC Ministry of Education and other regions of Canada have openly shared that BC is indeed leading in this undertaking. One would have to agree that if not for the cohesive approach of political leaders locally, provincially and federally and the undivided support of our educational partners (Educators, Support Workers, Parent Groups, Local First Nation Groups, and Students among many others) BC would not be striding forward toward its expected goal of parity of educational results for all students. The BCSTA and its committees work diligently to ensure that our momentum toward fair and equitable education for all continues to gain ground. Student results do not simply focus on our Aboriginal Students in the system. Focus is in fact overall to see student results improve. The Aboriginal Education Committee focus is to see the students they represent find their way to parity as the graduation rates soar over the entire spectrum.

SYNOPSIS

The following is a summary of the February 16-17, 2018 Provincial Council meeting, which took place at the Morris J. Wosk Centre for Dialogue in Vancouver.

Please log in to the [BCSTA HUB](#) to access and view linked documents.

You can view both the [draft copy of the Provincial Council Meeting Minutes](#) and the [Disposition of Motions online](#). For further details, please contact BCSTA CEO Mike Roberts at mroberts@bcsta.org.

Funding Formula Review Presentation

On the Friday night before Provincial Council, Assistant Deputy Minister of Education Reg Bawa and Sector Resourcing and Service Delivery Executive Director Kim Horn spoke to Provincial Council reps about the funding formula review that the Ministry is undertaking. They presented the timeline, their findings, so far, and the steps following that will involve close consultations with education partners.

[Download the Funding Formula Presentation here.](#)

President's Report

During his report to Provincial Council, BCSTA President Gordon Swan spoke about notable events and the ongoing work of the Board of Directors. President Swan spoke about the reinstatement of trustee governance and leadership to the BCPSEA board. He emphasized the importance of running in the upcoming October local elections and acknowledged and thanked members of the Board of Directors who will not be seeking reelection. He also spoke about ongoing projects, the BCSTA strategic plan, the work of the elections and bylaw review committees, as well as the work BCSTA is doing in response to the 2018 BC Budget.

[Read the full President's Report here.](#)

CEO's Report

CEO Mike Roberts addressed two key items during his report to Provincial Council. The first was BCSTA work to provide boards with resources and templates to address the pending School District Financial Health requirements that must be initiated by June 30, 2018. In April 2017, the Ministry of Education announced a number of new financial monitoring and oversight requirements for school districts, with a required implementation date of June 2018. Although the operationalization of these requirements is now not required until June 2019, BCSTA is providing a number of supports and learning opportunities for boards that will begin to be delivered later this month and into the summer. The information slides provided during his report are attached.

In the second half of his report, Mike reviewed this past week's Throne Speech and its likely implications for the new provincial budget to be released on February 20th. While some small additions to the K-12 budget may be included, it is not expected that public education will see any significant influx of operational money beyond coverage of increasing enrollment. Knowing that government will be concerned about the cost of public sector bargaining settlements in 2019, it was suggested that BCSTA may wish to focus on increased flexibility for boards to spend existing money to meet local student needs. This could include changes to government policy, collective agreements, the funding distribution formula, and current tracking processes to allow more local decision making on how overall funding is spent.

BCSTA will be providing further updates to members following the provincial budget announcement on Tuesday as well as during the remainder of the funding formula review process.

[Download the CEO's presentation here.](#)

CSBA Report

In his Canadian School Boards Association (CSBA) report, President Swan spoke about the 2018 CSBA Congress and National Aboriginal Gathering that is going ahead in Halifax despite the Nova Scotia government's decision to abolish school trusteeship in the province. He spoke against this decision and emphasized the importance of locally-elected boards of education.

[Read the full CSBA Report here.](#)

Professional Learning Committee Report

In their meeting before Provincial Council, the Professional Learning Committee reviewed their budget, the *Trustee Learning Guide* and the recently-concluded Trustee Academy. The committee also discussed the programming for the upcoming 2018 Annual General Meeting and Trustee Academy.

The committee had their usual breakfast meeting with the Aboriginal Education Committee where they discussed the important alignments of their work.

[Read the full Professional Learning Committee Report here.](#)

Aboriginal Education Committee Report

In their meeting prior to Provincial Council, the Aboriginal Education Committee discussed the process of committee member selection and passed motions asking for a review of their committee's composition. The committee discussed projects they undertook during last November's Trustee Academy.

Ted Cadwallader, Director of Aboriginal Education with the Ministry of Education joined the committee in the afternoon on Thursday and spoke about how to work with BCSTA to support students, parity and equity.

Juanita Coltman, the K-12 Policy Manager at First Nations Education Steering Committee (FNESC) also came to speak during the meeting about working to develop partnerships with BCSTA.

[Read the full Aboriginal Education Committee Report here.](#)

Legislative Committee Report

For this Provincial Council meeting, the Legislative Committee reported that they received seven motions by

the motion submission deadline. The Legislative Committee determined that six of the seven motions were emergent in nature. The Legislative Committee had, therefore, approved for debate by Provincial Council, motions 9.1 through 9.6 which appear in the agenda package.

The committee determined that several motions targeted at influencing the 2018-2019 provincial budget are emergent because the provincial budget that will be released this month is the new government's first full budget since taking office. If discussion of these motions was delayed until AGM, this would impact negatively on boards' ability to influence public policy.

[Read the full Legislative Committee Report here.](#)

Financial Committee Report

The members of the Finance and Audit Committee reviewed the *BCSTA Draft 2018/2019 Budget* with the February 2018 Provincial Council and requested feedback from the assembly. As the final budget draft will be adopted by the April 2018 Provincial Council, Provincial Councillors and member boards of education have an additional opportunity to provide feedback on the 2018/2019 budget draft.

Feedback for the Finance and Audit Committee regarding BCSTA's 2018/2019 draft budget can be sent by March 19, 2018 to:

BCSTA Finance Committee

c/o Jodi Olstead, Director of Finance & Human Resources
BC School Trustees Association
4th Floor, 1580 West Broadway
Vancouver, BC V6J 5K9
jolstead@bcsta.org

Disposition of Motions

The following motions were carried:

- 8.1 BCSTA Draft 2018/2019 Budget
- 8.2 Vancouver Island Branch Association Constitution and Bylaws-Proposed Changes
- 9.1 Impact of Funding Formula Review
- 9.2 Specific Focus for Funding Model Review
- 9.4 Additional Funding for Emergency Preparedness
- 9.5 Additional Funding for Aboriginal Perspectives, Content and Instructional Methodologies
- 9.6 Base Funding for Small Remote and Rural Districts with Low Enrolment

[See the full Disposition of Motions.](#)