



School District No.59 (Peace River South)

Open Board Meeting Agenda

Date: September 19, 2018 1:00 PM

Place: School Board Office – Dawson Creek

"We acknowledge that we share this territory with the people of Treaty 8"

APPROVAL OF AGENDA

1. **ITEMS FOR ADOPTION**
R1.1 – Regular Board Meeting Minutes – June 20, 2018
R1.2 - Excerpts Closed Meeting – June 20, 2018
R1.3 – Excerpts Closed Meeting – July 26, 2018
2. **BUSINESS ARISING**
3. **ESSENTIAL ITEMS**
4. **OTHER PRESENTATIONS**
R4.1 – Auditors Report (Sander Rose Bone Grindle LLP)
5. **REPORTS FROM THE SECRETARY-TREASURER**
R5.1 – Audited Financial Statements
R5.2 – Audit Management Letter
R5.3 – Reserve Analysis
R5.4 – Preliminary Enrollment
R5.5 – Chetwynd School Review
6. **REPORTS FROM THE SUPERINTENDENT OF SCHOOLS**
R6.1 – School/Student News
R6.2 - Student Discipline Reports – June 2018
R6.3 – Personnel Announcement(s)
R6.4 – Staffing Issues
R6.5 – Class Size & Composition
7. **TRUSTEE ITEMS**
R7.1 – BCSTA Update – N. Soontiens
8. **COMMITTEE REPORTS**
8.1 - Policy Committee
8.1.1 – Policy/Regulation for Circulation Extension:
 - Policy and Regulation 4075: Diversity and Inclusion (DRAFT)
9. **DIARY**
10. **NOTICE OF MOTION**
11. **QUESTION PERIOD**
12. **FUTURE BUSINESS / EVENTS**
12.1 – Open Board Meeting – October 24, 2018 (Dawson Creek)
12.2 – General School Trustee Election – October 20, 2018



School District No.59 (Peace River South)

BOARD OF EDUCATION OF SCHOOL DISTRICT NO.59

11600 – 7TH Street, Dawson Creek, BC V1G 4R8

Open Session Minutes

DATE & TIME: June 20, 2018 - 1:00 PM

PLACE: School Board Office – Dawson Creek

PRESENT: Trustees:
T. Ziemer –Chair
C. Hillton – Vice-Chair
R. Powell
S. Berringer
A. Smith
W. Ezeard
N. Soontiens

L. Lambie, Superintendent
C. Clouthier, Assistant Superintendent
M. Panoulas, Secretary-Treasurer
R. Schwartz, Recording Secretary

Guests: L. Michetti, Village of Pouce Coupe
B. Smith, Village of Pouce Coupe
A. Lavoie, Village of Pouce Coupe
C. Leggett, Village of Pouce Coupe
R. Johnston, Village of Pouce Coupe
C. Anderson
A. Schurmann

Media: A. Cozicar, Dawson Creek Mirror

Called to Order – 1:05 PM

The Board Chair acknowledged that we share this territory with the people of Treaty 8.

Trustee Ziemer presented Trustee Ezeard with a lifetime membership certificate on behalf of BCSTA recognizing the 24 years he has served as a school trustee.

APPROVAL OF AGENDA

Additions:

Deletions:

(2018-06-006)

MOVED/SECONDED – Hillton/Smith

THAT, the Regular Meeting agenda be approved as printed.

CARRIED UNANIMOUSLY

1.0 ITEMS FOR ADOPTION

R1.1 Regular Board Meeting Minutes – May 30, 2018

The Chair asked for any corrections to the minutes.

(2018-06-007)

The chair declared the minutes of the open meeting May 30, 2018 approved as distributed.

R1.2 Excerpts Closed Board Meeting – May 30, 2018

(2018-06-008)

The Chair declared the excerpts of the closed meeting on May 30, 2018 approved as distributed.

2.0 BUSINESS ARISING

The Secretary Treasurer reported back on the inquiry made at the last meeting regarding the Standard Bus bus fleet. Standard Bus must abide by the same rules and regulations as the school district and the average age of the buses is less than that of the school district fleet.

3.0 ESSENTIAL ITEMS

4.0 PRESENTATIONS

R4.1 – Village of Pouce Coupe

Mayor Michetti and councillor members presented concerns regarding student capacity at Pouce Coupe Elementary School. The school is operating at over building capacity and families living in Pouce Coupe have been turned away to enrol in schools outside of the village. The Village is concerned they were not notified by the school district of the capacity issue and requested collaborative communication. The Village has seen an increase in housing development and the number of families moving into the municipality is steadily growing. The Village of Pouce Coupe stated it is unacceptable not to be able to enrol students in the school and questioned what the district is doing about the capacity issue.

R4.2 – Aboriginal Education – Equity Scan

Christy Fennell, Director of Instruction, presented information on the Equity Scan Project the district has been involved with this past year. One-third of the students in the district identify as Aboriginal and in 2017, the district was one of the closest districts in the province to have parity among students.

This past year, School District No. 59 participated in the Equity Scan project initiated by the Ministry of Education. The project was developed to support School Districts in identifying barriers that are impacting Aboriginal student achievement and to improve the results for Aboriginal learners to achieve equity among all students. A tool-kit was developed, and six school districts were chosen to participate in the project during the 2017-18 school year. Extensive research, surveys, and data collection throughout the year showed that of the students disengaging from school, direct support, mentorship and communication is a key factor to supporting these students. Results show that targeted intervention in Grades 8-9 is important to continue to engage Aboriginal learners in their education

pathway. The District will continue to use the tool kit of the Equity Scan to collect and analyze data to continually support and grow the success of Aboriginal learners in the District.

5.0 REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

R5.1 School/Student News

The Superintendent reported the following news:

- Aboriginal activities are happening through-out the district to recognize National Aboriginal Day
- Graduation activities this week for all three high schools
- French Immersion Kindergarten class at Ecole Frank Ross will be celebrating with graduating French Immersion students
- Rural Grade 7 retreat at Pat O'Reilly Education Centre at Gwillim Lake
- Don Titus Elementary is hosting a community pancake breakfast
- Elementary Track and Field is being held today at DCSS

R5.2 Student Discipline Report

The student discipline report for the month of May was reviewed. Following is a breakdown of the main offences:

- | | |
|-----------------------|---|
| ○ Fighting: | 6 |
| ○ Safety of Others: | 9 |
| ○ Smoking: | 8 |
| ○ Indecent Behaviour: | 6 |
| ○ Non-Compliance: | 6 |

R5.3 Personnel Announcement

The Superintendent announced the following appointments:

Effective August 1, 2018:

- Orycia Richer, Principal of Devereaux Elementary

R5.4 School Name Change

With the closing of the French Immersion program in Chetwynd at the end of the school year, the Superintendent recommended Ecole Windrem Elementary school name be changed to Windrem Elementary, effective July 1, 2018.

(2018-06-009)

MOVED/SECONDED – Ezeard/Hillton

THAT, the board adopt the legal name change of Ecole Windrem Elementary School to Windrem Elementary School, effective July 1, 2018.

CARRIED UNANIMOUSLY

R5.4 International Field Trip Approval

DCSS-SP Campus Senior Girls' Volleyball Team is requesting final approval for their planned trip to San Diego, USA in October of 2018.

(2018-06-010)

MOVED/SECONDED – Smith/Soontiens

THAT, the board give final approval for the DCSS-SP Campus Senior Girls' Volleyball team to travel to San Diego, USA in October 2018 to proceed as planned.

CARRIED UNANIMOUSLY

Trustee Powell abstained from the vote.

R5.5 District Retreat

A two-day retreat is being planned at Gwillim Lake for senior administration staff and school administrators in late August. The retreat includes meetings and team building activities. Policy 5190 prohibits alcoholic beverages on school district property; therefore, the district is seeking board approval to allow wine to be served with the dinner planned on August 28, 2018.

(2018-06-011)

MOVED/SECONDED – Hillton/Berringer

THAT, the board approve to allow alcoholic beverages at the Pat O'Reilly Outdoor Education Facility on August 28, 2018.

CARRIED UNANIMOUSLY

6.0 REPORTS FROM THE SECRETARY TREASURER

R6.1 Finance Reports

The Secretary Treasurer presented the monthly finance reports for May 2018. All schools are reporting projected surpluses.

R6.2 Trustee Election Bylaw 2018-04

The Secretary Treasurer presented the trustee election bylaw to be approved. This bylaw will repeal Trustee Election Bylaw 1-2014.

(2018-06-012)

MOVED/SECONDED – Berringer/Soontiens

THAT, Trustee Elections Bylaw No. 2018-04 be read a first time.

CARRIED UNANIMOUSLY

(2018-06-013)

MOVED/SECONDED – Hillton/Ezeard

THAT, Trustee Elections Bylaw No. 2018-04 be read a second time.

CARRIED UNANIMOUSLY

(2014-06-014)

MOVED/SECONDED – Powell/Smith

THAT, the Board allows the third reading of the Trustee Elections Bylaw No. 2018-04 to occur in this meeting.

CARRIED UNANIMOUSLY

(2018-06-015)

MOVED/SECONDED – Ezeard/Soontiens

THAT, the Trustee Elections Bylaw No. 2018-04 be read a third time, passed and adopted.

CARRIED UNANIMOUSLY

R6.3 Mail Ballot Voting Bylaw 2018-05

The Secretary Treasurer presented a new mail ballot voting bylaw to meet the requirements of the new legislation. The new bylaw repeals the previous mail ballot voting bylaw 06-2008.

(2018-06-016)

MOVED/SECONDED – Hillton/Ezeard

THAT, Mail Ballot Voting Bylaw No. 2018-05 be read a first time.

CARRIED UNANIMOUSLY

(2018-06-017)

MOVED/SECONDED – Berringer/Powell

THAT, Mail Ballot Voting Bylaw No. 2018-05 be read a second time.

CARRIED UNANIMOUSLY

(2014-06-018)

MOVED/SECONDED – Smith/Soontiens

THAT, the Board allows the third reading of the Trustee Elections Bylaw No. 2018-05 to occur in this meeting.

CARRIED UNANIMOUSLY

(2018-06-019)

MOVED/SECONDED – Berringer/Ezeard

THAT, Mail Ballot Voting Bylaw No. 2018-05 be read a third time, passed and adopted.

CARRIED UNANIMOUSLY

R6.4 Disposal of Real Property Bylaw

The bylaw for the disposal of Rolla School property was read. The Secretary Treasurer will submit the disposal of property application to the Ministry for approval.

Disposal of Real Property Bylaw No. 2018-06 – Rolla Discovery School Property

(2018-06-020)

MOVED/SECONDED – Hillton/Soontiens

WHEREAS, the Board wishes to dispose of the following property commonly known as Rolla Discovery School located at 5167-405 Street, Rolla, BC, legally described as, Lot 2, Plan PGP16160, Sec 5, Township 80, Range 14, Meridian W6, Peace River Land District (PID: 010-572-724);

And that Disposal of Real Property By-Law No. 2018-06 is read a first time.

CARRIED UNANIMOUSLY

(2018-06-021)

MOVED/SECONDED – Berringer/Powell

WHEREAS, the Board wishes to dispose of the following property commonly known as Rolla Discovery School located at 5167-405 Street, Rolla, BC, legally described as, Lot 2, Plan PGP16160, Sec 5, Township 80, Range 14, Meridian W6, Peace River Land District (PID: 010-572-724);

And that Disposal of Real Property By-Law No. 2018-06 is read a second time.

CARRIED UNANIMOUSLY

(2018-06-022)

MOVED/SECONDED - Ezeard/Smith

THAT, the Board move into the committee of the whole.

CARRIED UNANIMOUSLY

Trustee Powell asked if the bylaw to dispose of the property includes the building and land and if any part of the building could be moved elsewhere.

The Secretary Treasurer stated the property includes the building and land, however, does not foresee any part of the building as transportable.

(2018-06-023)

MOVED/SECONDED – Hillton/Berringer

THAT, the Board move out of the committee of the whole.

CARRIED UNANIMOUSLY

(2018-06-024)

MOVED/SECONDED – Smith/Ezeard

THAT, the Board allows the third reading of Disposal of Real Property By-Law No. 2018-06 to occur in this meeting.

CARRIED UNANIMOUSLY

(2018-06-025)

MOVED/SECONDED – Powell/Soontiens

WHEREAS, the Board wishes to dispose of the following property commonly known as Rolla Discovery School located at 5167-405 Street, Rolla, BC, legally described as, Lot 2, Plan PGP16160, Sec 5, Township 80, Range 14, Meridian W6, Peace River Land District (PID: 010-572-724);

And that Disposal of Real Property By-Law No. 2018-06 is read a third time, passed and adopted.

CARRIED UNANIMOUSLY

R6.5 2018-19 Preliminary Budget & Bylaw

The Secretary Treasurer presented the annual budget for the 2018-19 school year.

The annual budget is based on projected enrolment. The budget is broken down into three funding categories: operating, special purpose and capital funds. The district is budgeting a deficit of \$685,000 which will be covered by transferring funds from reserves.

A budget comparison of the 2018-19 preliminary budget to the 2017-18 amended budget was provided.

The following capital projects are included in the annual budget:

Equipment Schools	\$10,483	
School Major Equip Fund	<u>\$75,000</u>	
Sub-total		\$85,483
Bobcat Renewal Contract	\$12,000	
GPS System for Buses	\$55,000	
Camera System for Buses	\$71,000	
Mezzanine Project	\$200,000	
CSS Renovation – Phase 1	<u>\$80,000</u>	
Sub-total		\$418,000
Total Capital Budget		<u>\$503,483</u>

The AFG expenditure plan was reviewed. The total grant is \$1,580,246 for the 2018-19 school year.

The Board read the annual budget bylaw:

(2018-06-026)

MOVED/SECONDED – Soontiens/Berringer

THAT, the Annual Budget Bylaw 2018/2019 showing estimated expenditures for 2018/2019 fiscal year in the total amount of \$52,428,978 be read a first time.

CARRIED UNANIMOUSLY

(2018-06-027)

MOVED/SECONDED – Powell/Smith

THAT, the Annual Budget Bylaw 2018/2019 showing estimated expenditures for 2018/2019 fiscal year in the total amount of \$52,428,978 be read a second time.
CARRIED UNANIMOUSLY

(2018-06-028)
MOVED/SECONDED – Smith/Ezeard
THAT, the Board allow the third reading of the Annual Budget By-Law 2018/2019 to occur in this meeting.
CARRIED UNANIMOUSLY

(2018-06-029)
MOVED/SECONDED – Powell/Hillton
THAT, the Annual Budget Bylaw 2018/2019 showing estimated expenditures for 2018/2019 fiscal year in the total amount of \$52,428,978 be read a third time, passed and adopted.
CARRIED UNANIMOUSLY

R6.8 Village of Pouce Coupe Letter (Skate Park)

The Village of Pouce Coupe is planning to build a skateboard park near the Pouce Coupe Elementary School. The board reviewed the letter and proposed plan and had no concerns at this time.

R6.9 2018-19 Board Meeting Dates

The Secretary Treasurer presented the board meeting and round table dates for the 2018-19 school year. The March meeting will be moved to March 13th, 2019. The board meeting dates will be posted on the school district website.

7.0 TRUSTEE ITEMS

R7.1 BCSTA Update – N. Soontiens

Trustee Soontiens reported on the latest news and events of BCSTA.

R7.2 – Meeting Updates – T. Ziemer

Trustee Ziemer reported on the following meetings:

Chetwynd Council – Trustee Hillton and Trustee Smith presented to Mayor and Council in Chetwynd to inform them of the CSS renovation project.

MLA – The board met with Mike Bernier to discuss activities of the school district, provincial issues and funding concerns.

R7.3 – Professional Development – T. Ziemer

As per Policy 2231, Trustee Ziemer requested to use \$1000 of professional development funds to take a Transformative Mediation course on June 25-29, 2018 with local mediator Wayne Plenert.

(2018-06-030)
MOVED/SECONDED – Soontiens/Hillton
THAT, the Board approve \$1000 of professional development funds to be used for the Transformative Mediation course as requested by Trustee Ziemer.
CARRIED UNANIMOUSLY

The board recommended the policy committee review the intent of the policy regarding professional development benefits.

Trustee Berringer left the meeting.

8.0 COMMITTEE REPORTS

8.1 Policy Committee

A new policy was developed around provincial legislation regarding diversity and inclusion. This policy includes parts of policy and regulation 4080: Learning Services-Inclusion and policy and regulation 4090: Diversity in School Community; those policies would be repealed upon approval.

(2018-06-031)

MOVED/SECONDED – Powell/Soontiens

THAT, the Board approve to circulate Policy 4075: Diversity and Inclusion for a minimum period of 45 days for feedback.

CARRIED (Ezeard-Opposed)

9.0 DIARY

10.0 NOTICE OF MOTION

11.0 QUESTION PERIOD

A 10-minute question and answer period was held.

12.0 FUTURE BUSINESS

R12.1 - Regular Board Meeting – September 19, 2019 – Dawson Creek

ADJOURNMENT

(2018-06-032)

MOVED – Powell

THAT, the Regular Meeting be terminated. (2:50 PM)

CARRIED UNANIMOUSLY

CERTIFIED CORRECT:

(T. Ziemer) Board Chair

(M. Panoulas) Secretary Treasurer



School District No.59 (Peace River South)

MEETING: Closed Board Meeting
DATE: June 20, 2018 11:00 AM
PLACE: School Board Office – Dawson Creek

The meeting was called to order and the following was reported.

Items for Adoption

- Approval of Agenda
- Closed Session Minutes – May 30, 2018

Business Arising

Essential Items

Presentation

Trustee Items

Items discussed and reported included:

Superintendent's Reports

Items discussed and reported included:

- Personnel

Secretary Treasurer's Reports

Items discussed and reported included:

- Superintendent Compensation
- BCPSEA Update
- Property Update

Notice of Motion

Diary

Future Business

Adjournment

CERTIFIED CORRECT:

T. Ziemer, Board Chair

Melissa Panoulas, Secretary Treasurer



School District No.59 (Peace River South)

MEETING: Special Closed Board Meeting
DATE: July 26, 2018 12:00 PM
PLACE: School Board Office – Dawson Creek

The meeting was called to order and the following was reported.

Approval of Agenda

Property Update

Adjournment

CERTIFIED CORRECT:

T. Ziemer, Board Chair

Melissa Panoulis, Secretary Treasurer

Audited Financial Statements of

School District No. 59 (Peace River South)

June 30, 2018

School District No. 59 (Peace River South)

June 30, 2018

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School District No. 59 (Peace River South)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 59 (Peace River South) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 59 (Peace River South) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Sander Rose Bone Grindle LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 59 (Peace River South) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 59 (Peace River South)

DRAFT

Signature of the Superintendent of the Board of Education _____ Date Signed _____

Signature of Superintendent _____ Date Signed _____

Signature of the Secretary Treasurer

Date Signed

CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

- * Ben Sander, B. Comm., FCPA, FCA
- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

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Independent Auditor's Report

To the Board of Education of School District No. 59 (Peace River South) and the Minister of Education of British Columbia

Report on the Financial Statements

We have audited the accompanying financial statements of School District No. 59 (Peace River South), which comprise the statement of financial position as at June 30, 2018 and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of School District No. 59 (Peace River South) as at June 30, 2018 and the results of its operations, its changes in net financial assets (debt), and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act.

(continues)

Independent Auditor's Report (continued)

Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting and the significant differences between such basis of accounting and Canadian Public Sector Accounting Standards. Note 2 to the financial statements discloses the impact of these differences.

Dawson Creek, BC
September 19, 2018

Sander Rose Bone Grindle LLP
Chartered Professional Accountants

School District No. 59 (Peace River South)

Statement 1

Statement of Financial Position

As at June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	11,781,028	11,890,763
Accounts Receivable		
Due from Province - Ministry of Education	295,043	268,437
Other (Note 3)	362,537	277,135
Total Financial Assets	12,438,608	12,436,335
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,150,832	3,433,401
Unearned Revenue (Note 5)	136,164	43,878
Deferred Revenue (Note 6)	1,125,797	1,252,948
Deferred Capital Revenue (Note 7)	25,627,850	25,525,912
Employee Future Benefits (Note 8)	727,184	790,438
Total Liabilities	30,767,827	31,046,577
Net Financial Assets (Debt)	(18,329,219)	(18,610,242)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	35,905,935	35,641,592
Prepaid Expenses	124,085	90,082
Total Non-Financial Assets	36,030,020	35,731,674
Accumulated Surplus (Deficit) (Note 21)	17,700,801	17,121,432

Unrecognized Assets (Note 14)

Contractual Obligations (Note 17)

Contractual Rights (Note 15)

Approved by the Board

Signature of the Chairperson of the Board of Education

Signed

Signature of the Superintendent

Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 59 (Peace River South)

Statement 2

Statement of Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	47,780,408	47,306,755	45,165,541
Other	267,300	328,941	172,499
Tuition	37,000	37,429	43,329
Other Revenue	1,708,900	1,682,490	1,915,758
Rentals and Leases	170,354	177,567	177,039
Investment Income	152,000	206,765	133,561
Gain (Loss) on Disposal of Tangible Capital Assets (Note 10)		157,628	
Amortization of Deferred Capital Revenue	1,464,987	1,491,198	1,416,829
Total Revenue	<u>51,580,949</u>	<u>51,388,773</u>	<u>49,024,556</u>
Expenses			
Instruction	37,150,024	35,413,751	33,986,794
District Administration	2,046,462	2,036,519	1,732,851
Operations and Maintenance	10,177,808	9,709,781	9,218,775
Transportation and Housing	3,724,278	3,649,353	3,509,900
Total Expense	<u>53,098,572</u>	<u>50,809,404</u>	<u>48,448,320</u>
Surplus (Deficit) for the year	<u>(1,517,623)</u>	<u>579,369</u>	<u>576,236</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		17,121,432	16,545,196
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>17,700,801</u></u>	<u>17,121,432</u>

School District No. 59 (Peace River South)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,517,623)	579,369	576,236
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,989,096)	(2,771,282)	(3,388,853)
Amortization of Tangible Capital Assets	1,912,219	1,912,218	1,835,024
Net carrying value of Tangible Capital Assets disposed of		594,721	
Total Effect of change in Tangible Capital Assets	(1,076,877)	(264,343)	(1,553,829)
Acquisition of Prepaid Expenses		(124,084)	(90,081)
Use of Prepaid Expenses		90,081	112,079
Total Effect of change in Other Non-Financial Assets	-	(34,003)	21,998
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(2,594,500)</u>	281,023	(955,595)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		281,023	(955,595)
Net Financial Assets (Debt), beginning of year		(18,610,242)	(17,654,647)
Net Financial Assets (Debt), end of year		(18,329,219)	(18,610,242)

School District No. 59 (Peace River South)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2018

	2018 Actual	2017 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	579,369	576,236
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(112,004)	75,759
Prepaid Expenses	(34,005)	21,998
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(282,568)	(82,719)
Unearned Revenue	92,287	(1,004)
Deferred Revenue	(127,151)	430,655
Employee Future Benefits	(63,255)	40,639
Loss (Gain) on Disposal of Tangible Capital Assets	(157,628)	
Amortization of Tangible Capital Assets	1,912,218	1,835,024
Amortization of Deferred Capital Revenue	(1,491,198)	(1,416,829)
Bylaw Capital Spent on Non-Capital Items	(1,191,259)	(1,240,094)
Total Operating Transactions	(875,194)	239,665
Capital Transactions		
Tangible Capital Assets Purchased	(2,771,282)	(3,388,853)
Total Capital Transactions	(2,771,282)	(3,388,853)
Financing Transactions		
Capital Revenue Received	3,379,114	4,141,775
Total Financing Transactions	3,379,114	4,141,775
Investing Transactions		
Proceeds on Disposal of Portfolio Investments	157,627	
Total Investing Transactions	157,627	-
Net Increase (Decrease) in Cash and Cash Equivalents	(109,735)	992,587
Cash and Cash Equivalents, beginning of year	11,890,763	10,898,176
Cash and Cash Equivalents, end of year	11,781,028	11,890,763
Cash and Cash Equivalents, end of year, is made up of:		
Cash	4,614,237	4,883,132
Cash Equivalents	7,166,791	7,007,631
	11,781,028	11,890,763

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 59 (Peace River South)", and operates as "School District No. 59 (Peace River South)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 59 (Peace River South) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(j).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(e) and 2(j), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

The impact of this difference on the financial statements of the School District is as follows:

- Year-ended June 30, 2017 - increase in annual surplus by \$1,680,205;
- June 30, 2017 - increase in accumulated surplus and decrease in deferred contributions by \$25,284,930;
- Year-ended June 30, 2018 – increase in annual surplus by \$763,792; and,
- June 30, 2018 – increase in accumulated surplus and decrease in deferred contributions by \$25,454,003.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

b) Cash and Cash Equivalents

Cash and cash equivalents include Certificates of Deposit with the Provincial Treasury that are readily convertible to known amounts of cash, have no set maturity terms, and that are subject to an insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

Unearned revenue includes proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

e) Deferred Revenue and Deferred Capital Revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

f) Employee Future Benefits

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

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method pro-rated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime (EARS�) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2016 and projected to March 31, 2019. The next valuation will be performed at March 31, 2019 for use at June 30, 2019. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

g) Tangible Capital Assets *(Continued)*

- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

h) Prepaid Expenses

Prepaid expenses consist of unexpired insurance premiums and other prepaid amounts which will be amortized over the term of the policies, or in the period the actual expense relates to, respectively.

i) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 12 – Interfund Transfers and Note 21 – Accumulated Surplus). *Funds and reserves are disclosed on Schedules 2, 3 and 4.*

j) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

j) Revenue Recognition *(Continued)*

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet in order to receive the contributions including authorization by the transferring government.

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that meets the criteria for liability recognition, in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

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

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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

k) Expenses

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

l) Financial Instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

l) Financial Instruments *(Continued)*

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

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

m) Measurement Uncertainty

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

n) Liability for Contaminated Sites

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

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

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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2018</u>	<u>2017</u>
Due from Federal Government	\$ 159,726	\$ 164,676
Due from Other School Districts		2,311
Peace River Regional District	10,000	
PRSTA	25,962	29,008
School PACs	99,860	11,496
Other Accounts Receivable	66,989	69,644
	<u>\$ 362,537</u>	<u>\$ 277,135</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2018</u>	<u>2017</u>
Trade payables	\$ 653,383	\$ 784,094
Salaries and benefits payable	1,039,606	1,139,808
Source deductions	567,337	640,626
Accrued vacation pay	834,334	802,382
Other	56,172	66,491
	<u>\$ 3,150,832</u>	<u>\$ 3,433,401</u>

NOTE 5 UNEARNED REVENUE

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 43,878	\$ 44,883
Changes for the year:		
Increase:		
Other revenue	122,354	3,619
Decrease:		
Other revenue	30,068	4,624
Balance, end of year	<u>\$ 136,164</u>	<u>\$ 43,878</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 6 DEFERRED REVENUE

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

	<u>2018</u>	<u>2017</u>
Balance, beginning of year	\$ 1,252,948	\$ 822,293
Changes for the year:		
Increase: Contributions received		
Provincial Grants – Ministry of Education	4,230,647	2,347,929
Other	1,317,542	1,140,558
Investment income	<u>6,116</u>	<u>2,281</u>
	<u>5,554,305</u>	<u>3,490,768</u>
Decrease:		
Expenses	<u>5,681,456</u>	<u>3,060,113</u>
Net changes for the year	<u>(127,151)</u>	<u>430,655</u>
Balance, end of year	<u><u>\$ 1,125,797</u></u>	<u><u>\$ 1,252,948</u></u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

	Deferred Capital 2018	Unspent Capital 2018	Total Deferred Capital Revenue 2018	Total Deferred Capital Revenue 2017
Balance, beginning of year	\$25,284,930	\$240,982	\$25,525,912	\$24,041,060
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	2,254,990	-	2,254,990	3,097,034
Provincial Grants – Ministry of Education	-	3,351,064	3,351,064	4,073,932
Provincial Grants – Other	-	25,837	25,837	66,367
Investment income	-	2,213	2,213	1,476
	2,254,990	3,379,114	5,634,104	7,238,809
Decrease:				
Amortization of Deferred Capital	1,491,198	-	1,491,198	1,416,829
Capital Additions—transfer to Deferred Capital	-	2,254,990	2,254,990	3,097,034
Non-capital items	-	1,191,259	1,191,259	1,240,094
Revenue Recognized on Disposal of Buildings	594,719	-	594,719	-
	2,085,917	3,446,249	5,532,166	5,753,957
Net changes for the year	169,073	(67,135)	101,938	1,484,852
Balance, end of year	\$25,454,003	\$173,847	\$25,627,850	\$25,525,912

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2018	2017
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 854,036	\$ 886,536
Service Cost	77,695	77,927
Interest Cost	24,266	22,637
Benefit Payments	(72,000)	(86,038)
Actuarial (Gain) Loss	(25,013)	(47,026)
Accrued Benefit Obligation – March 31	<u>\$858,984</u>	<u>\$854,036</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$858,984	\$854,036
Funded Status - Surplus (Deficit)	(858,984)	(854,036)
Employer Contributions After Measurement Date	149,026	23,372
Benefits Expense After Measurement Date	(26,481)	(25,490)
Unamortized Net Actuarial (Gain) Loss	9,255	65,716
Accrued Benefit Asset (Liability) - June 30	<u>(\$727,184)</u>	<u>(\$790,438)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 790,439	\$ 749,799
Net Expense for Fiscal Year	134,398	137,310
Employer Contributions	(197,653)	(96,671)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 727,184</u>	<u>\$ 790,438</u>
Components of Net Benefit Expense		
Service Cost	\$ 78,596	\$ 77,869
Interest Cost	24,356	23,045
Amortization of Net Actuarial (Gain)/Loss	31,446	36,397
Net Benefit Expense (Income)	<u>\$ 134,398</u>	<u>\$ 137,311</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

The significant actuarial assumptions adopted for measuring the School District's accrued benefit obligations are:

	2018	2017
Discount Rate - April 1	2.75%	2.50%
Discount Rate - March 31	2.75%	2.75%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	9.5	9.5

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2018	Net Book Value June 30, 2017
Sites	\$ 5,244,779	\$ 5,244,781
Buildings	27,081,975	26,779,221
Furniture & Equipment	1,117,342	1,092,594
Vehicles	2,431,720	2,483,825
Computer Software	-	-
Computer Software	30,119	41,171
Total	\$ 35,905,935	\$ 35,641,592

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 9 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2018

Cost:	Balance at July 1, 2017	Additions	Disposals	Balance at June 30, 2018
Sites	\$ 5,244,781	\$ -	\$ (2)	\$ 5,244,779
Buildings	69,726,719	2,187,570	(1,157,138)	70,757,151
Furniture & Equipment	1,945,777	219,326	(212,692)	1,952,411
Vehicles	4,164,910	364,386	(380,001)	4,149,295
Computer Software	-	-	-	-
Computer Hardware	55,257	-	-	55,257
Total	\$ 81,137,444	\$ 2,771,282	\$ (1,749,833)	\$ 82,158,893

Accumulated Amortization:	Balance at July 1, 2017	Amortization Expense	Disposals	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	42,947,498	1,290,097	(562,419)	43,675,176
Furniture & Equipment	853,183	194,578	(212,692)	835,069
Vehicles	1,681,085	416,491	(380,001)	1,717,575
Computer Software	-	-	-	-
Computer Hardware	14,086	11,052	-	25,138
Total	\$ 45,495,852	\$ 1,912,218	\$ (1,155,112)	\$ 46,252,958

June 30, 2017

Cost:	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ 5,244,781	\$ -	\$ -	\$ 5,244,781
Buildings	67,307,420	2,419,299	-	69,726,719
Furniture & Equipment	1,860,110	229,481	(143,814)	1,945,777
Vehicles	3,811,702	740,073	(386,865)	4,164,910
Computer Software	1,281	-	(1,281)	-
Computer Hardware	109,762	-	(54,505)	55,257
Total	\$ 78,335,056	\$ 3,388,853	\$ (586,465)	\$ 81,137,444

Accumulated Amortization:	Balance at July 1, 2016	Additions	Disposals	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	41,701,865	1,245,633	-	42,947,498
Furniture & Equipment	810,986	186,011	(143,814)	853,183
Vehicles	1,686,780	381,170	(386,865)	1,681,085
Computer Software	1,024	257	(1,281)	-
Computer Hardware	46,638	21,953	(54,505)	14,086
Total	\$ 46,638	\$ 21,953	\$ (54,505)	\$ 45,495,852

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 10 DISPOSAL OF SITES AND BUILDINGS

The following properties were disposed of in the current fiscal year:

<u>Property</u>	<u>Year of Acquisition</u>	<u>Original Cost</u>	<u>Proceeds of Sale</u>
Lot 1, 1101 121 Ave	1968	\$1	\$157,627
Tate Creek Elementary	1976	\$307,539	\$1

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2016, The Teachers' Pension Plan has approximately 45,000 active members and approximately 37,000 retired members. As of December 31, 2016, the Municipal Pension Plan has about 193,000 active members, including approximately 24,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2014, indicated a \$449 million surplus for basic pension benefits on a going concern basis. As a result of the 2014 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, the employer basic contribution rate decreased.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 11 EMPLOYEE PENSION PLANS *(continued)*

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

The School District paid \$3,473,481 for employer contributions to these plans in the year ended June 30, 2018 (2017: \$3,360,434).

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2018, were as follows:

- A transfer in the amount of \$516,292 (2017: \$283,326) was made from the operating fund to the capital fund for capital equipment purchases.
- A transfer in the amount of \$0 (2017: \$8,493) was made from the special purpose fund to the capital fund for capital equipment purchases.

NOTE 13 RELATED PARTY TRANSACTIONS

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

NOTE 14 UNRECOGNIZED ASSETS

The School District has been made available the use of Crown Land. The Crown Land has not been recorded in these Financial Statements.

NOTE 15 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for rental revenue. The following table summarizes the contractual rights of the School District for future assets:

Contractual Rights	2019	2020	2021	2022	2023	Thereafter
Future rental revenue	\$173,547	\$ 69,943	\$ 63,843	\$ 63,843	\$ 62,601	\$294,000

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 16 BUDGET FIGURES

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 21, 2018. The Board adopted a preliminary annual budget on June 21, 2017. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

	2018 Amended	2018 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$ 47,780,408	\$ 47,358,387	\$ 422,021
Other	267,300	168,000	99,300
Tuition	37,000	35,000	2,000
Other Revenue	1,708,900	1,627,300	81,600
Rentals and Leases	170,354	170,354	-
Investment Income	152,000	130,000	22,000
Amortization of Deferred Capital Revenue	1,464,987	1,463,711	1,276
Total Revenue	51,580,949	50,952,752	628,197
Expenses			
Instruction	37,150,024	36,228,741	921,283
District Administration	2,046,462	1,994,091	52,371
Operations and Maintenance	10,177,808	10,003,320	174,488
Transportation and Housing	3,724,278	3,724,245	33
Total Expenses	53,098,572	51,950,397	1,148,175
Surplus (Deficit) for the year	(1,517,623)	(997,645)	(519,978)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Operating and Special Purpose Funds	(808,071)	(431,500)	(376,571)
From Deferred Capital Revenue	(2,181,025)	(2,136,025)	(45,000)
Total Acquisition of Tangible Capital Assets	(2,989,096)	(2,567,525)	(421,571)
Amortization of Tangible Capital Assets	1,912,219	1,909,681	2,538
Total Effect of change in Tangible Capital Assets	(1,076,877)	(657,844)	(419,033)
(Increase) Decrease in Net Financial Assets	\$ (2,594,500)	\$ (1,655,489)	\$ (939,011)

NOTE 17 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

Each year the School District is involved with a number of legal actions and arbitrations. Although the outcomes of these matters are not determinable at this time, management believes they will not have a material adverse effect on the School District's financial position or results of the operation.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 18 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As at June 30, 2018, the liability is not reasonably determinable.

NOTE 19 EXPENSE BY OBJECT

	2018	2017
Salaries and benefits	\$ 38,361,638	\$ 36,813,901
Services and supplies	10,535,548	9,799,395
Amortization	1,912,218	1,835,024
	<u>\$ 50,809,404</u>	<u>\$ 48,448,320</u>

NOTE 20 ECONOMIC DEPENDENCE

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

NOTE 21 ACCUMULATED SURPLUS

	2018	2017
OPERATING		
Internally Restricted (appropriated) by Board for:		
School-based Surpluses	\$ 547,281	\$ 495,812
Aboriginal Education Surplus	69,415	15,884
Student Learning Grant	-	61,935
Capacity Building	153,000	-
Distance Learning Project	153,932	-
Renovation Chetwynd Senior Secondary	1,750,000	-
Transportation Reserve	500,000	500,000
Board Contingency Fund	2,237,317	2,084,322
Subtotal Internally Restricted	5,410,945	3,157,953
Unrestricted Operating Surplus (Deficit)	1,566,320	3,494,435
Total Available for Future Operations	<u>\$ 6,977,265</u>	<u>\$ 6,652,388</u>
CAPITAL		
Investment in Tangible Capital Assets	10,451,934	10,356,662
Local Capital	271,602	112,382
Capital Surplus	10,723,536	10,469,044
ACCUMULATED SURPLUS	<u>\$ 17,700,801</u>	<u>\$ 17,121,432</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 22 RISK MANAGEMENT

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

a) Credit risk

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

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

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

b) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is not exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 22 RISK MANAGEMENT *(continued)*

c) Liquidity risk

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

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

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

CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

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- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
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27.

AUDITOR'S REPORT ON SUPPLEMENTARY FINANCIAL INFORMATION

To the Board of Education of School District No. 59 (Peace River South) and the Minister of Education of British Columbia

We have audited the financial statements of School District No. 59 (Peace River South), which comprise the statement of financial position as at June 30, 2018 and statement of operations, change in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. This report contained an unmodified opinion on the financial statements as a whole. The following supplemental financial information is presented for the purposes of additional analysis and is not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from the underlying accounting and other records used to prepare the financial statements.

The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such supplementary information directly to the underlying accounting records and other records used to prepare the financial statements.

Dawson Creek, BC
September 19, 2018

Sander Rose Bone Grindle LLP
Chartered Professional Accountants

School District No. 59 (Peace River South)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2018

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,652,388		10,469,044	17,121,432	16,545,196
Changes for the year					
Surplus (Deficit) for the year	841,169		(261,800)	579,369	576,236
Interfund Transfers					
Tangible Capital Assets Purchased	(516,292)		516,292	-	
Net Changes for the year	324,877	-	254,492	579,369	576,236
Accumulated Surplus (Deficit), end of year - Statement 2	6,977,265	-	10,723,536	17,700,801	17,121,432

School District No. 59 (Peace River South)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	41,573,757	41,644,347	41,963,425
Other	267,300	328,941	172,499
Tuition	37,000	37,429	43,329
Other Revenue	541,900	477,931	819,312
Rentals and Leases	170,354	177,567	177,039
Investment Income	150,000	199,425	130,854
Total Revenue	<u>42,740,311</u>	<u>42,865,640</u>	<u>43,306,458</u>
Expenses			
Instruction	31,510,526	30,188,780	31,008,141
District Administration	2,046,462	2,036,519	1,732,851
Operations and Maintenance	6,947,855	6,566,310	6,451,860
Transportation and Housing	3,307,859	3,232,862	3,128,730
Total Expense	<u>43,812,702</u>	<u>42,024,471</u>	<u>42,321,582</u>
Operating Surplus (Deficit) for the year	<u>(1,072,391)</u>	<u>841,169</u>	<u>984,876</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,880,462</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(808,071)	(516,292)	(283,326)
Total Net Transfers	<u>(808,071)</u>	<u>(516,292)</u>	<u>(283,326)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>324,877</u>	<u>701,550</u>
Operating Surplus (Deficit), beginning of year		6,652,388	5,950,838
Operating Surplus (Deficit), end of year		<u>6,977,265</u>	<u>6,652,388</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		5,410,944	3,157,953
Unrestricted		1,566,321	3,494,435
Total Operating Surplus (Deficit), end of year		<u>6,977,265</u>	<u>6,652,388</u>

School District No. 59 (Peace River South)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	39,874,389	39,918,670	40,054,921
Other Ministry of Education Grants			
Pay Equity	944,395	944,395	944,395
Funding for Graduated Adults		577	2,568
Transportation Supplement	441,458	441,458	441,458
Economic Stability Dividend		21,278	18,709
Return of Administrative Savings	205,328	205,328	205,328
Carbon Tax Grant	95,000	99,454	98,852
Student Learning Grant			175,506
Access Grant	5,000	5,000	
Other	8,187	8,187	21,688
Total Provincial Grants - Ministry of Education	41,573,757	41,644,347	41,963,425
Provincial Grants - Other	267,300	328,941	172,499
Tuition			
International and Out of Province Students	37,000	37,429	43,329
Total Tuition	37,000	37,429	43,329
Other Revenues			
Miscellaneous			
Seconded Teacher Recoveries	119,600	125,977	185,328
Energy Program Recoveries	15,000	2,045	95,792
Substitute Staff Recoveries	140,000	110,008	148,783
Bus Fees	45,000	49,566	48,719
Miscellaneous	222,300	190,335	340,690
Total Other Revenue	541,900	477,931	819,312
Rentals and Leases	170,354	177,567	177,039
Investment Income	150,000	199,425	130,854
Total Operating Revenue	42,740,311	42,865,640	43,306,458

School District No. 59 (Peace River South)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Salaries			
Teachers	14,388,287	14,287,538	14,473,869
Principals and Vice Principals	3,074,806	3,055,802	3,274,844
Educational Assistants	2,681,217	2,529,615	2,344,911
Support Staff	5,535,165	5,363,309	5,194,258
Other Professionals	1,631,094	1,615,910	1,353,383
Substitutes	1,734,539	1,466,678	1,604,230
Total Salaries	29,045,108	28,318,852	28,245,495
Employee Benefits	6,820,311	6,136,204	6,429,356
Total Salaries and Benefits	35,865,419	34,455,056	34,674,851
Services and Supplies			
Services	1,686,754	1,514,879	1,538,694
Student Transportation	1,118,573	986,781	936,050
Professional Development and Travel	553,100	502,451	440,103
Rentals and Leases	22,500	21,932	20,737
Dues and Fees	282,455	337,053	356,593
Insurance	181,075	173,257	170,016
Supplies	2,742,197	2,667,279	2,836,588
Utilities	1,360,629	1,365,783	1,347,950
Total Services and Supplies	7,947,283	7,569,415	7,646,731
Total Operating Expense	43,812,702	42,024,471	42,321,582

School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	11,759,563	694,659	408,304	465,878	147,981	922,023	14,398,408
1.03 Career Programs	47,428	38,642	7,480		110,971	1,718	206,239
1.07 Library Services	180,648	11,721	107,826			26,480	326,675
1.08 Counselling	542,017			61,787	21,889	3,155	628,848
1.10 Special Education	1,266,861	198,678	1,711,416	91,079	28,795	101,897	3,398,726
1.30 English Language Learning	17,583		30,412			742	48,737
1.31 Aboriginal Education	473,438	163,882	244,429	93,363	36,355	12,825	1,024,292
1.41 School Administration		1,742,603		588,757		36,115	2,367,475
1.62 International and Out of Province Students							-
Total Function 1	14,287,538	2,850,185	2,509,867	1,300,864	345,991	1,104,955	22,399,400
4 District Administration							
4.11 Educational Administration		205,617		18,098	343,522	1,420	568,657
4.40 School District Governance					107,550		107,550
4.41 Business Administration				144,806	454,257		599,063
Total Function 4	-	205,617	-	162,904	905,329	1,420	1,275,270
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				46,220	271,511	1,133	318,864
5.50 Maintenance Operations				2,345,202		200,418	2,545,620
5.52 Maintenance of Grounds				427,502		31,939	459,441
5.56 Utilities							-
Total Function 5	-	-	-	2,818,924	271,511	233,490	3,323,925
7 Transportation and Housing							
7.41 Transportation and Housing Administration				45,861	93,079		138,940
7.70 Student Transportation			19,748	1,034,756		126,813	1,181,317
Total Function 7	-	-	19,748	1,080,617	93,079	126,813	1,320,257
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,287,538	3,055,802	2,529,615	5,363,309	1,615,910	1,466,678	28,318,852

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September 13, 2018 9:14

School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	14,398,408	3,140,592	17,539,000	1,953,387	19,492,387	19,724,071	19,889,291
1.03 Career Programs	206,239	44,157	250,396	198,918	449,314	432,882	640,269
1.07 Library Services	326,675	67,722	394,397	48,530	442,927	507,664	541,815
1.08 Counselling	628,848	132,942	761,790	17,484	779,274	720,765	775,871
1.10 Special Education	3,398,726	790,838	4,189,564	237,407	4,426,971	5,200,447	4,590,332
1.30 English Language Learning	48,737	8,422	57,159	20,469	77,628	134,269	99,521
1.31 Aboriginal Education	1,024,292	234,648	1,258,940	88,708	1,347,648	1,426,605	1,303,396
1.41 School Administration	2,367,475	520,623	2,888,098	130,848	3,018,946	3,195,618	2,931,306
1.62 International and Out of Province Students	-	-	-	153,685	153,685	168,205	236,340
Total Function 1	22,399,400	4,939,944	27,339,344	2,849,436	30,188,780	31,510,526	31,008,141
4 District Administration							
4.11 Educational Administration	568,657	112,455	681,112	58,010	739,122	764,953	629,107
4.40 School District Governance	107,550	1,378	108,928	70,993	179,921	193,414	196,901
4.41 Business Administration	599,063	126,123	725,186	392,290	1,117,476	1,088,095	906,843
Total Function 4	1,275,270	239,956	1,515,226	521,293	2,036,519	2,046,462	1,732,851
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	318,864	64,074	382,938	207,660	590,598	608,705	598,940
5.50 Maintenance Operations	2,545,620	514,982	3,060,602	853,423	3,914,025	4,291,325	3,723,744
5.52 Maintenance of Grounds	459,441	91,324	550,765	140,534	691,299	687,196	777,838
5.56 Utilities	-	-	-	1,370,388	1,370,388	1,360,629	1,351,338
Total Function 5	3,323,925	670,380	3,994,305	2,572,005	6,566,310	6,947,855	6,451,860
7 Transportation and Housing							
7.41 Transportation and Housing Administration	138,940	31,471	170,411	21,833	192,244	206,889	193,380
7.70 Student Transportation	1,181,317	254,453	1,435,770	1,604,848	3,040,618	3,100,970	2,935,350
Total Function 7	1,320,257	285,924	1,606,181	1,626,681	3,232,862	3,307,859	3,128,730
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	28,318,852	6,136,204	34,455,056	7,569,415	42,024,471	43,812,702	42,321,582

School District No. 59 (Peace River South)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	5,148,624	4,471,149	1,962,022
Other Revenue	1,167,000	1,204,559	1,096,446
Investment Income		5,748	1,645
Total Revenue	<u>6,315,624</u>	<u>5,681,456</u>	<u>3,060,113</u>
Expenses			
Instruction	5,639,498	5,224,971	2,978,653
Operations and Maintenance	676,126	456,485	72,967
Total Expense	<u>6,315,624</u>	<u>5,681,456</u>	<u>3,051,620</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>8,493</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased			(8,493)
Total Net Transfers	<u>-</u>	<u>-</u>	<u>(8,493)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 59 (Peace River South)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
Deferred Revenue, beginning of year	\$ 390,391	\$ 6,795	\$ 1,257	\$ 11,382	\$ 25,516	\$ 524,221	\$	\$	\$ 20,042
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,735	159,551					192,000	36,750	87,751
Other						1,269,254			
Investment Income		271	22	51	346		499	151	
	285,735	159,822	22	51	346	1,269,254	192,499	36,901	87,751
Less: Allocated to Revenue	456,485	124,933	-	11,433	-	1,162,569	190,821	32,358	107,793
Deferred Revenue, end of year	219,641	41,684	1,279	-	25,862	630,906	1,678	4,543	-
Revenues									
Provincial Grants - Ministry of Education	456,485	124,662		11,382			190,322	32,207	107,793
Other Revenue						1,162,569			
Investment Income		271		51			499	151	
	456,485	124,933	-	11,433	-	1,162,569	190,821	32,358	107,793
Expenses									
Salaries									
Teachers									29,637
Principals and Vice Principals									
Educational Assistants		98,352							22,639
Support Staff	67,387						125,206		
Other Professionals							11,214	9,071	
Substitutes		136						5,486	2,339
	67,387	98,488	-	-	-	-	136,420	14,557	54,615
Employee Benefits	15,063	26,445					31,323	2,880	13,573
Services and Supplies	374,035			11,433		1,162,569	23,078	14,921	39,605
	456,485	124,933	-	11,433	-	1,162,569	190,821	32,358	107,793
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

Schedule 3A (Unaudited)

	CommunityLINK	Coding and Curriculum Implementation	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Early Learning Funds	Career Ed Grants	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	78,045	55,262	102,040			36,630	1,367	1,252,948
Add: Restricted Grants								
Provincial Grants - Ministry of Education	361,243			506,588	2,601,029			4,230,647
Other						19,588	28,700	1,317,542
Investment Income	861	642			2,689	576	8	6,116
	362,104	642	-	506,588	2,603,718	20,164	28,708	5,554,305
Less: Allocated to Revenue	384,968	55,904	102,040	506,588	2,501,623	13,866	30,075	5,681,456
Deferred Revenue, end of year	55,181	-	-	-	102,095	42,928	-	1,125,797
Revenues								
Provincial Grants - Ministry of Education	384,107	55,262	102,040	506,588	2,498,934		1,367	4,471,149
Other Revenue						13,290	28,700	1,204,559
Investment Income	861	642			2,689	576	8	5,748
	384,968	55,904	102,040	506,588	2,501,623	13,866	30,075	5,681,456
Expenses								
Salaries								
Teachers	18,150		82,450	90,553	1,964,720			2,185,510
Principals and Vice Principals	388			20,210				20,598
Educational Assistants	205,647							326,638
Support Staff	7,559			32,777				232,929
Other Professionals	14,370			38,127				72,782
Substitutes	1,585	7,126		41,074	85,809		1,003	144,558
	247,699	7,126	82,450	222,741	2,050,529	-	1,003	2,983,015
Employee Benefits	61,072	724	19,590	65,533	451,094		150	687,447
Services and Supplies	76,197	48,054		218,314		13,866	28,922	2,010,994
	384,968	55,904	102,040	506,588	2,501,623	13,866	30,075	5,681,456
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-
Interfund Transfers								
	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2018

		2018 Actual			
	2018 Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	2017 Actual
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,058,027	1,191,259		1,191,259	1,240,094
Investment Income	2,000		1,592	1,592	1,062
Gain (Loss) on Disposal of Tangible Capital Assets		157,628		157,628	
Amortization of Deferred Capital Revenue	1,464,987	1,491,198		1,491,198	1,416,829
Total Revenue	<u>2,525,014</u>	<u>2,840,085</u>	<u>1,592</u>	<u>2,841,677</u>	<u>2,657,985</u>
Expenses					
Operations and Maintenance	1,058,027	1,191,259		1,191,259	1,240,094
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,495,800	1,495,727		1,495,727	1,453,854
Transportation and Housing	416,419	416,491		416,491	381,170
Total Expense	<u>2,970,246</u>	<u>3,103,477</u>	<u>-</u>	<u>3,103,477</u>	<u>3,075,118</u>
Capital Surplus (Deficit) for the year	<u>(445,232)</u>	<u>(263,392)</u>	<u>1,592</u>	<u>(261,800)</u>	<u>(417,133)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	808,071	516,292		516,292	291,819
Total Net Transfers	<u>808,071</u>	<u>516,292</u>	<u>-</u>	<u>516,292</u>	<u>291,819</u>
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(157,628)	157,628	-	
Total Other Adjustments to Fund Balances		<u>(157,628)</u>	<u>157,628</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>362,839</u>	<u>95,272</u>	<u>159,220</u>	<u>254,492</u>	<u>(125,314)</u>
Capital Surplus (Deficit), beginning of year		<u>10,356,662</u>	<u>112,382</u>	<u>10,469,044</u>	<u>10,594,358</u>
Capital Surplus (Deficit), end of year		<u>10,451,934</u>	<u>271,602</u>	<u>10,723,536</u>	<u>10,469,044</u>

School District No. 59 (Peace River South)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,244,781	69,726,719	1,945,777	4,164,910	-	55,257	81,137,444
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,957,958		257,184			2,215,142
Deferred Capital Revenue - Other			39,848				39,848
Operating Fund		229,612	179,478	107,202			516,292
	-	2,187,570	219,326	364,386	-	-	2,771,282
Decrease:							
Disposed of	2	1,157,138					1,157,140
Deemed Disposals			212,692	380,001			592,693
	2	1,157,138	212,692	380,001	-	-	1,749,833
Cost, end of year	5,244,779	70,757,151	1,952,411	4,149,295	-	55,257	82,158,893
Work in Progress, end of year							-
Cost and Work in Progress, end of year	5,244,779	70,757,151	1,952,411	4,149,295	-	55,257	82,158,893
Accumulated Amortization, beginning of year		42,947,498	853,183	1,681,085	-	14,086	45,495,852
Changes for the Year							
Increase: Amortization for the Year		1,290,097	194,578	416,491		11,052	1,912,218
Decrease:							
Disposed of		562,419					562,419
Deemed Disposals			212,692	380,001			592,693
		562,419	212,692	380,001	-	-	1,155,112
Accumulated Amortization, end of year		43,675,176	835,069	1,717,575	-	25,138	46,252,958
Tangible Capital Assets - Net	5,244,779	27,081,975	1,117,342	2,431,720	-	30,119	35,905,935

School District No. 59 (Peace River South)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	22,905,454	561,772	1,817,704	25,284,930
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,215,142	39,848		2,254,990
	2,215,142	39,848	-	2,254,990
Decrease:				
Amortization of Deferred Capital Revenue	1,403,935	20,356	66,907	1,491,198
Revenue Recognized on Disposal of Buildings			594,719	594,719
	1,403,935	20,356	661,626	2,085,917
Net Changes for the Year	811,207	19,492	(661,626)	169,073
Deferred Capital Revenue, end of year	23,716,661	581,264	1,156,078	25,454,003
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	23,716,661	581,264	1,156,078	25,454,003

School District No. 59 (Peace River South)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	55,336	156,215	29,431			240,982
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,351,064					3,351,064
Provincial Grants - Other			25,837			25,837
Investment Income		2,213				2,213
	3,351,064	2,213	25,837	-	-	3,379,114
Decrease:						
Transferred to DCR - Capital Additions	2,215,142		39,848			2,254,990
Facility Improvements Not Capitalized	1,191,259					1,191,259
	3,406,401	-	39,848	-	-	3,446,249
Net Changes for the Year	(55,337)	2,213	(14,011)	-	-	(67,135)
Balance, end of year	(1)	158,428	15,420	-	-	173,847

CHARTERED PROFESSIONAL ACCOUNTANTS

Partners

- * Ben Sander, B. Comm., FCPA, FCA
- * Dale J. Rose, CPA, CA
- * Alan Bone, B. Comm., CPA, CA
- * Jason Grindle, B. Comm., CPA, CA
- * Jaron Neufeld, B. Comm., CPA, CA

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September 19, 2018

School District No. 59 (Peace River South)
11600 – 7 St
DAWSON CREEK BC V1G 4R8

Dear Board of Education

We are pleased to inform you that the audit of the School District No. 59 (Peace River South) is now complete for the year ending June 30, 2018. Canadian auditing standards require that we communicate the following information with you in relation to your audit.

Evaluation of Internal Controls

The audit includes consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Matters that are reported to the Board of Education are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

We found the system of internal controls was functioning adequately and therefore we have no issues to bring to your attention at this time.

Significant Accounting Principles

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by the School District No. 59 are described in Note 2, Summary of Significant Accounting Policies, in the financial statements.

In accordance with the Public Sector Accounting Handbook the District has adopted PS 2200, Related Parties. Management has assessed that there are no related party transactions, as defined by the standard, and therefore there is no impact of adopting this standard.

In accordance with the Public Sector Accounting Handbook the District has adopted PS 3210, Assets. Management has assessed that the District currently meets the additional guidance provided on the definition of an asset, and therefore there is no impact of adopting this standard.

In accordance with the Public Sector Accounting Handbook the District has adopted PS 3320, Contingent Assets. Management has assessed that the District does not have any contingent assets, as defined by the standard, and therefore there is no impact of adopting this standard.



Member, Chartered Professional Accountants of British Columbia and Alberta

* Denotes Professional Corporations

In accordance with the Public Sector Accounting Handbook the District has adopted PS 3380, Contractual Rights. Management has assessed that the District does not have any contractual rights that would be required to be disclosure separately, as defined by the standard, and therefore there is no impact of adopting this standard.

In accordance with the Public Sector Accounting Handbook the District has adopted PS 3420, Inter-Entity Transactions. Management has assessed that the District does not have any inter-entity transactions, as defined by the standard, and therefore there is no impact of adopting this standard.

Significant Unusual Transactions

We are not aware of any significant or unusual transactions entered into by School District No. 59 (Peace River South) that you should be informed about.

Accounting Estimates

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

We have found management's accounting estimates are reasonable within the context of the financial statements as a whole.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the School District's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;

- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

Consultation with Other Accountants (Second Opinions)

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

Issues Discussed

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management in the initial or recurring appointment of the auditor during the normal course of business. There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Board of Education.

We would like to thank Melissa Panoulas, Flora Christenson and the staff at School District No. 59 (Peace River South) for their assistance in completing the audit.

School District No. 59 (Peace River South)
September 19, 2018

4.

Should any member of the Board of Education wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact me at any time.

Yours very truly
SANDER ROSE BONE GRINDLE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS



Jaron Neufeld
B. Comm., CPA, CA

JN:bg

cc: Melissa Panoulis, CPA, CA
Secretary Treasurer

SCHOOL DISTRICT #59 (PEACE RIVER SOUTH)
SUMMARY OF RESERVES

(\$000's)	Jun.30/18 Reserve Balances	Jun.30/17 Reserve Balances	Change
School Budget Surpluses	\$548	\$496	\$52
School Trust Funds	631	524	\$107
School Based Funds (Sch.A)	1,179	1,020	159
Unrestricted Equity	1,566	3,494	(\$1,928)
Internally Restricted Funds	2,237	2,084	\$153
Int.Rest. Funds Designated (Sch.B)	2,626	578	\$2,048
Special Purpose Funds (Sch.C)	495	728	(\$233)
Local Capital Reserve	0	112	(\$112)
District Funds	6,924	6,996	-72
Grand Total	\$8,103	\$8,016	\$87

SCHOOL DISTRICT #59 (PEACE RIVER) SCHEDULE A
SUMMARY OF Internally Restricted-DESIGNATED FUNDS

	2016/17		Jun.30/17 Balances
	Allocation	Spent (est.)	
((\$000's)			
Capacity Building	110,000	-110,000	0
Inquiry Based Learning	40,000	-40,000	0
Ab Ed Surplus	15,884	0	15,884
Primary Literacy Project	150,000	-150,000	0
Intermediate Literacy Project	58,000	-58,000	0
District Numeracy Position	160,000	-160,000	0
Later to Literacy Project	100,000	-100,000	0
School Development Fund	64,000	-64,000	0
Transportation Contingency	0	0	500,000
SPDL High School Partnership			
CSS renovation			
Student Learning Grant	61,935	0	61,935
Sub-Total	759,819	-682,000	577,819
Grand Total	\$759,819	(\$682,000)	\$577,819

SCHEDULE A

2017/18		Jun.30/17 Balances
Allocation	Spent (est.)	
301,000	-148,000	153,000
		0
69,415	-15,884	69,415
		0
		0
160,000	-160,000	0
		0
100,000	-100,000	0
0	0	500,000
229,000	-75,068	153,932
1,750,000		1,750,000
0	-61,935	0
2,609,415	-560,887	2,626,347
\$2,609,415	(\$560,887)	\$2,626,347

SCHOOL DISTRICT #59 (PEACE RIVER SOUTH)
SCHOOL-BASED FUNDS

	JUNE 30, 2018			JUNE 30, 2017			INCREASE (DECREASE)		
	School Surplus	Trust Funds	Total	School Surplus	Trust Funds	Total	School Surplus	Trust Funds	Total
Canalta	16,095	9,207	25,302	35,163	8,628	43,791	44,010	-1,246	42,764
DCSS - CMS	25,051	22,801	47,852	91,107	38,176	129,283	-66,056	-15,375	-81,431
Chetwynd Sec.	48,652	144,655	193,307	69,957	118,894	188,851	-21,305	25,761	4,456
Crescent Park	30,852	-2,619	28,233	46,784	-818	45,966	-15,932	-1,801	-17,733
DCSS - SPSS	37,686	199,172	236,858	-44,605	147,502	102,897	82,291	51,670	133,961
Devereaux	-17,671	644	-17,027	7,202	1,471	8,673	-24,873	-827	-25,700
Don Titus	28,517	16,094	44,611	-866	7,773	6,907	29,383	8,321	37,704
Ecole Frank Ross	43,836	15,541	59,377	31,280	12,567	43,847	12,556	2,974	15,530
Little Prairie	11,684	25,543	37,227	5,123	12,085	17,208	6,561	13,458	20,019
McLeod	11,492	15,556	27,048	24,834	16,339	41,173	-13,342	-783	-14,125
Moberly Lake	42,443	8,467	50,910	18,002	4,285	22,287	24,441	4,182	28,623
Parkland	3,491	20,039	23,530	121	9,962	10,083	3,370	10,077	13,447
Peace View	-668	0	-668	1,466	0	1,466	-2,134	0	-2,134
Pouce Coupe	47,134	7,865	54,999	30,993	10,906	41,899	16,141	-3,041	13,100
Rolla Traditional	0	0	0	0	3,059	3,059	0	-3,059	-3,059
South Peace DL	34,134	0	34,134	15,646	0	15,646	18,488	0	18,488
South Peace Elem.	192	0	192	1,092	0	1,092	-900	0	-900
Tremblay	59,392	63,713	123,105	49,587	53,291	102,878	9,805	10,422	20,227
Tumbler Ridge Elem.	20,478	11,025	31,503	35,317	9,523	44,840	-14,839	1,502	-13,337
Tumbler Ridge Sec.	37,089	71,064	108,153	58,031	69,339	127,370	-20,942	1,725	-19,217
Windrem	67,403	2,138	69,541	19,578	1,239	20,817	47,825	899	48,724
	<u>547,282</u>	<u>630,905</u>	<u>1,178,187</u>	<u>495,812</u>	<u>524,221</u>	<u>1,020,033</u>	<u>114,548</u>	<u>104,859</u>	<u>219,407</u>

SCHOOL DISTRICT #59 (PEACE RIVER SOUTH)
SPECIAL PURPOSE FUNDS

	Opening Balance	Revenues	Expenses	Ending Balance
<u>MoEd Designated Funds:</u>				
Annual Facility Grant	\$390	\$286	(\$456)	\$220
Aborig.Ed. Technology	1	0	0	1
Special Ed. Equipment	11	0	-11	0
SET BC	0	0	0	0
Learning Improve. Fund	7	160	-125	42
StrongStart	0	193	-191	2
Ready Set Learn	0	37	-33	4
French Language	20	88	-108	0
Community Links	78	362	-385	55
Attendance Support & Wellness	26	0	0	26
LNG Grant	1	0	-1	0
Coding & Curriculum	55	1	-56	0
Priority Measures	102		-102	0
Classroom enhancement fund	0	3,110	-3,008	102
	691	4,237	-4,476	452
<u>Other Special Purpose Funds:</u>				
WOW Bus	23	4		27
BLT Committee	4	5	-4	5
Chet Early Learn. HUB	0			0
DC Early Learn. HUB	10	10	-9	11
Aborig. Student Achieve.	0			0
Community Connections	0	0	0	0
Early Learning Funds	37	19	-13	43
Career Grant		29	-29	
	37	48	-42	43
TOTAL	\$728	\$4,256	(\$4,489)	\$495

SD59 2018/19 Preliminary Enrolments(FTE's)

School	Prelim. Budget	Sep-18	Change	Sep-17	Sep-18	Change
Canalta	232.0	237.0	5.0	234.0	237.0	3.0
Chetwynd Sec	271.0	268.0	(3.0)	269.6	268.0	(1.6)
Crescent Park	196.0	196.0	0.0	212.0	196.0	(16.0)
Devereaux	109.0	108.0	(1.0)	118.0	108.0	(10.0)
Don Titus	90.0	96.0	6.0	82.0	96.0	14.0
Ecole Frank Ross	456.0	461.0	5.0	432.0	461.0	29.0
Dist.Learn. & Kelly Lk	65.0	77.0	12.0	77.0	77.0	0.0
Little Prairie	206.0	221.0	15.0	200.0	221.0	21.0
McLeod	40.0	38.0	(2.0)	40.0	38.0	(2.0)
Moberly Lake	43.0	38.0	(5.0)	52.0	38.0	(14.0)
Parkland	52.0	55.0	3.0	48.0	55.0	7.0
Peace View School	24.0	21.0	(3.0)	20.0	21.0	1.0
Pouce Coupe	120.0	128.0	8.0	111.0	128.0	17.0
South Peace Elem	28.0	28.0	0.0	26.0	28.0	2.0
Dawson Creek Secondary	960.0	993.0	33.0	970.4	993.0	22.6
Tremblay	165.0	164.0	(1.0)	176.0	164.0	(12.0)
Tumbler Ridge Elem	231.0	230.0	(1.0)	211.0	230.0	19.0
Tumbler Ridge Sec	155.0	168.0	13.0	162.6	168.0	5.4
Windrem	90.0	82.0	(8.0)	111.0	82.0	(29.0)
District		0.0	0.0	0.0	0.0	0.0
Total FTE	3533.00	3609.00	76.00	3552.63	3609.00	56.38

SUMMARY:

Elementary:

Urban Dawson Creek	1,049.0	1,058.0	9.0	1,054.0	1,058.0	4.0
Rural Dawson Creek (incl.Pouce)	373.0	378.0	5.0	363.0	378.0	15.0
Chetwynd Area	429.0	437.0	8.0	445.0	437.0	(8.0)
Tumbler Ridge	231.0	230.0	(1.0)	211.0	230.0	19.0
	2,082.0	2,103.0	21.0	2,073.0	2,103.0	30.0

Middle/Secondary:

Dawson Creek	960.0	993.0	33.0	970.4	993.0	22.6
Chetwynd	271.0	268.0	(3.0)	269.6	268.0	(1.6)
Tumbler Ridge	155.0	168.0	13.0	162.6	168.0	5.4
	1,386.0	1,429.0	43.0	1,402.6	1,429.0	26.4
Distance Learn. & Kelly Lk	65.0	77.0	12.0	77.0	77.0	0.0



School District No.59 (Peace River South)

September 14, 2018

School District #59 Trustees

RE: Chetwynd School Review

In May the board agreed to review capacity in Chetwynd elementary schools when enrollment numbers were confirmed for the 2018/19 school year. Below is the preliminary enrollment for the three elementary schools in Chetwynd.

	Year built	Ministry Capacity	Nominal Capacity	Preliminary 2018/19 FTE	Utilization Rate
Little Prairie	1995	295	295	221	75%
Don Titus Montessori	1966	245	195	96	49%
Windrem	1959	195	195	82	42%

The enrollment is such that all students could still easily fit within two schools. With the preliminary enrollment numbers reported above the overall utilization rate of all the schools combined is 58% (399/685).

Little Prairie is the newest school of the three, it was built in 1995 and has the highest utilization rate. I am therefore not recommending to close Little Prairie. By combining Windrem and Don Titus Montessori the utilization rate would increase to 81% (399/490), this would still leave room for an additional 91 students if enrollment were to grow in the future.

My recommendation is to proceed with the process of a school closure review of Don Titus Montessori. My recommendation is based on the below considerations.

1. Condition of the buildings

Given the current condition of the two buildings we have an increased ability in maintaining the condition of Windrem as opposed to Don Titus.

Don Titus has gas fired residential type furnaces compared to Windrem that has unit ventilators with a boiler system. Gas fired residential type furnaces are not conducive to proper fresh air ventilation. To modify Don Titus to a boiler type system would cost \$450,000.

Asbestos is throughout Don Titus, therefore any renovation costs are going to be higher, as compared to Windrem where the asbestos level are low.



School District No.59 (Peace River South)

Don Titus roof was last replaced in 1989. The last district inspection completed in 2013 indicated it needed minor repairs but would last the district 5+ years. We are at the 5 year mark, and the roof is in reasonable condition; however, a new roof will be required in the future at an estimated cost of \$300,000. Windrem had a roof replacement in 2017.

Structural renovations were completed on Windrem in 2005. We know the structural integrity of the building is good. Alternatively, with Don Titus having improper drainage and a wood frame structure there is concern with regards to the condition of the exterior walls; the cost to fix the issues is estimated to be \$600,000. This would include installing drainage tile, new asphalt, landscaping and replacement of walls. In the 1990's during a renovation for BCIT some walls were discovered to be deteriorating and required replacement.

When we reduce the space within our district it means that maintenance dollars are able to be spent more efficiently.

2. Windrem is attached to the high school

I am not able to identify an alternate school district use for an empty elementary school in Chetwynd for the district. Ideally when a school is closed you are able to dispose of the property. An empty building is a target for vandalism and will continue to be a strain on the maintenance budget. If we close Don Titus we have the opportunity to reduce our footprint by disposing of the building. There is not the ability to dispose of Windrem as it is attached to Chetwynd Senior Secondary.

3. Savings

The operational savings from combining Don Titus Elementary and Windrem Elementary are estimated to be \$101,000 (custodial \$46,000, utilities \$20,000, Administration \$35,000). A larger consideration than the operational savings is the ongoing maintenance. I have detailed a few bigger concerns above but when you look out in the next 5 to 10 years maintenance costs are going to be high.

As part of the school review process on Don Titus we would take into consideration the Montessori program.

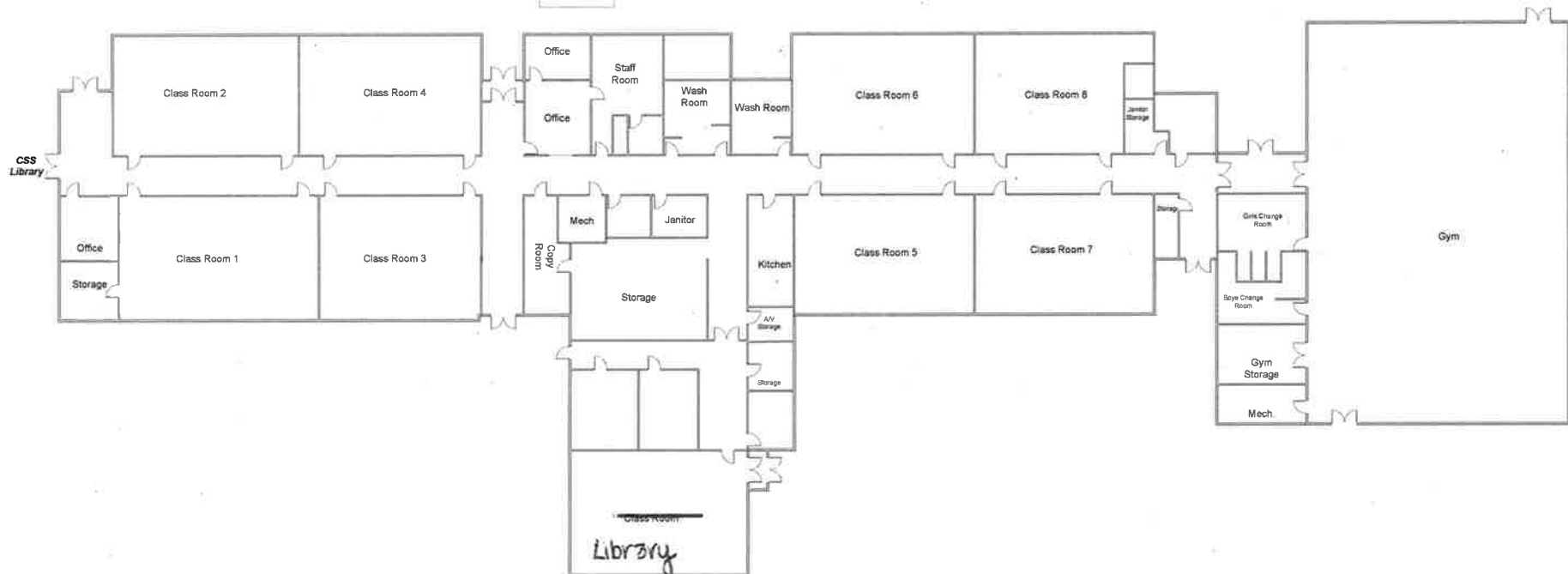
I am requesting the approval from the Board to proceed with the process of a proposed school closure of Don Titus Montessori Elementary School. This allows us direction to continue to gather further data to present to the Board to determine if the proposed closure should proceed.

Melissa Panoulis
Secretary Treasurer

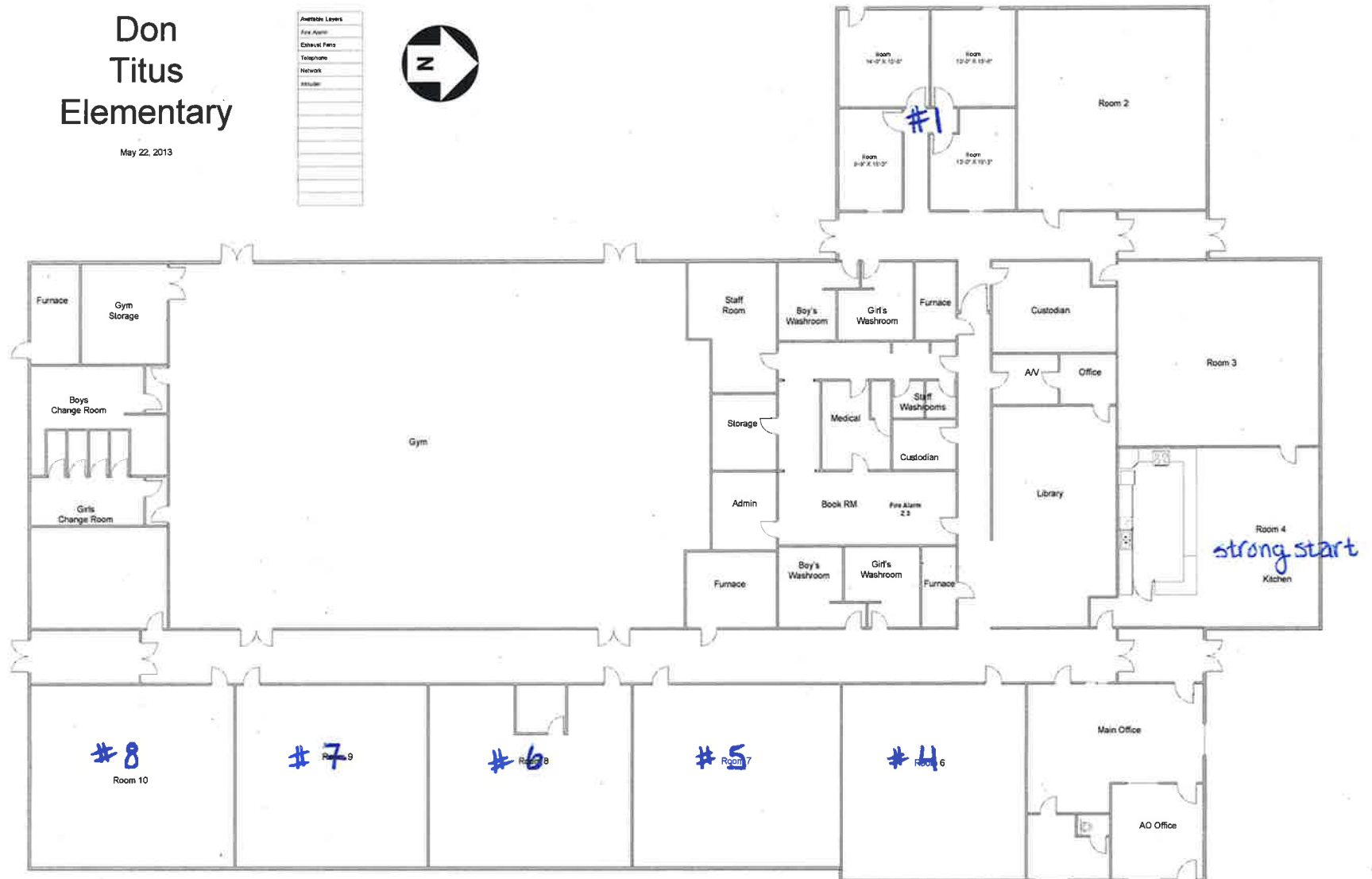
Windrem Elementary

May 22, 2013

Available Layers
Fire Alarm
Exhaust Fan
Network
Outside Lights
Heating System



May 22, 2013





School District No.59 (Peace River South)

September 10, 2018

**SD59 Peace River South
June 2018
Student Discipline Report**

June Suspensions:	
Controlled Substance	3
Fighting	7
Non-Compliance	1
Safety of Others	4
Total	15

Submitted by:

Mike Readman
Director of Instruction

School and Month

suspensions this year ----->

9/10/2018

[illegible]

School and Month

suspensions this year ----->

9/10/2018

[illegible]

School District 59 Discipline Report for June, 2018.

Legend

	Bullying	<----- suspension category
suspensions this month ----->	2 6	<----- suspension days this month
suspensions this year ----->	5 12	<----- suspension days this year

9/10/2018

School and Month

Group Sub Total		Bullying		Drugs/ Alcohol		Fighting		Indecent Behav		Indefinite		Instigat- ing		Non-com- pliance		Profanity		Safety of Others		Tobacco		Theft		Truancy		Vandal- ism		Weapons		Total	
June	2018	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	3	2	0	0	0	0	0	0	0	0	0	0	4	4
FTEs	Totals To Date	1	2	4	8	8	12	1	2	0	0	0	0	5	5	2	2	28	32	5	6	0	0	0	0	0	0	0	0	54	67
SchoolType																															
Chetwynd Secondary																															
June	2018																														
	Totals To Date	0	0	6	20	5	25	0	0	0	0	0	0	0	0	3	9	7	21	0	0	1	4	0	0	0	0	0	0	22	79
DCSS-Central Campus																															
June	2018	0	0	1	5	7	14	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	20
	Totals To Date	0	0	3	12	24	69	0	0	0	0	4	7	6	10	0	0	27	56	4	4	1	2	0	0	4	5	0	0	73	165
DCSS-South Peace Campus																															
June	2018																														
	Totals To Date	0	0	7	31	22	106	0	0	0	0	1	1	9	17	3	6	10	23	9	17	0	0	0	0	2	4	0	0	63	205
Tumbler Ridge Secondary																															
June	2018	0	0	1	2	0	0	0	0	0	0	0	0	0	0	0	0	1	2	0	0	0	0	0	0	0	0	0	0	2	4
	Totals To Date	0	0	3	6	2	1	5	6	0	0	0	0	5	8	5	7	3	5	0	0	0	0	0	0	2	4	0	0	25	35
Group Sub Total																															
June	2018	0	0	2	7	7	14	0	0	0	0	0	0	1	1	0	0	1	2	0	0	0	0	0	0	0	0	0	0	11	24
FTEs	Totals To Date	0	0	19	69	53	201	5	6	0	0	5	8	20	35	11	22	47	105	13	21	2	6	0	0	8	13	0	0	183	484
SchoolType																															
ALL SCHOOLS SUMMARY																															
June	2018	0	0	3	9	7	14	0	0	0	0	0	0	1	1	0	0	4	4	0	0	0	0	0	0	0	0	0	0	15	28
FTEs	Totals To Date	1	2	23	77	61	213	6	7	0	0	5	8	25	39	13	24	75	137	18	27	6	2	0	0	8	13	0	0	237	551

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Totals
September	20	18	10	13	2	31	22	22	138
October	40	18	24	37	33	33	36	16	237
November	42	15	49	23	47	55	42	38	311
December	24	26	28	18	25	19	19	12	171
January	19	14	11	13	52	44	30	17	200
February	25	36	17	24	49	16	23	24	214
March	19	12	10	25	20	34	22	12	154
April	42	12	29	24	49	42	19	40	257
May	35	36	16	15	16	24	31	41	214
June	29	12	19	3	15	27	7	15	127
Total	295	199	213	195	308	325	251	237	2023
District FTE	4007	3804	3705	3614	3455	3480	3434	3553	29052
% of District FTE	7.36%	5.23%	5.75%	5.40%	8.91%	9.34%	7.31%	6.67%	6.96%

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Totals
Bullying	4	6	6	12	6	9	5	1	49
Controlled Substance	60	35	82	63	65	57	52	23	437
Fighting	80	64	35	48	80	48	44	61	460
Instigating	28	26	18	2	4	9	15	5	107
Indecent Behavior	1	2	2	0	10	1	0	6	22
Indefinite	0	0	0	0	0	0	0	0	0
Non-Compliance	36	10	27	39	58	66	39	25	300
Profanity	23	4	6	3	6	21	10	13	86
Safety of Others	57	48	22	26	73	101	77	75	479
Smoking	5	1	4	0	0	5	3	18	36
Theft	0	0	3	1	5	3	0	2	14
Truancy	0	0	0	0	0	0	0	0	0
Vandalism	0	1	7	0	1	5	3	8	25
Weapons	1	2	1	1	0	0	3	0	8
Total	295	199	213	195	308	325	251	237	2023

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Totals		2015-16	2016-17	2017-18
DCSS	168	118	129	100	135	134	109	136	1029	CC	87	89	73
CSS	34	17	49	26	47	40	43	22	278	SP	47	20	63
TRSS	7	4	4	10	15	22	5	25	92		134	109	136
Canalta	2	2	5	9	2	1	0	0	21				
Crescent Park	7	0	1	8	0	16	9	0	41				
Devereaux	0	0	0	2	1	1	3	7	14				
Don Titus	1	0	4	2	1	0	0	3	11				
Ecole Frank Ross	0	2	4	11	22	29	55	26	149				

Little Prairie	10	3	6	10	3	3	0	3	38
McLeod	0	0	0	0	0	0	0	0	0
Moberly Lake	4	4	0	1	0	0	0	0	9
Parkland	0	0	0	0	0	0	0	0	0
Pouce Coupe	0	0	1	9	0	1	0	2	13
Rolla	1	0	0	1	1	0	0	0	3
Tate Creek	5	1	1	0	0	0	0	0	7
Tremblay	27	36	7	5	77	74	27	13	266
Tumbler Ridge Elem.	1	3	0	0	1	1	0	0	6
Windrem	28	9	2	1	3	3	0	0	46
Total	295	199	213	195	308	325	251	237	2023

2017-18	Total	Aboriginal	%
DCSS	136	54	40
CSS	22	15	68
TRSS	25	9	36
Canalta	0		
Crescent Park	0		
Devereaux	7	3	43
Don Titus	3	2	67
Ecole Frank Ross	26	8	31
Little Prairie	3	1	33
McLeod	0		
Moberly Lake	0		
Parkland	0		
Pouce Coupe	2	2	100
Rolla	0		
Tate Creek	0		
Tremblay	13	7	54
Tumbler Ridge Elem.	0		
Windrem	0		
Total	237	101	43

2017-18	Total	Aboriginal	%
CC	73	27	37
SP	63	27	43
	136	54	40

Revised August 20, 2018



School District No.59 (Peace River South)

DATE: September 19, 2018
PLACE: Board Office – Dawson Creek
CHAIR: Crystal Hillton

Policies/Regulations for Discussion:

Policies/Regulations for Circulation:

- Policy and Regulation 4075: Diversity and Inclusion (DRAFT)

Policies/Regulations for Approval:

Policies/Regulations for Repeal:

4075 Diversity and Inclusion

Policy 4075 STATUS: In Development

DIVERSITY AND INCLUSION

Board Approved:

Last Revised:

Description:

Diversity and Inclusion practices in SD 59 Peace River South are based on the principles of respect, acceptance, safety and equity. This policy complies with district policies, codes of conduct, the BC Human Rights Code and the School Act.

The Board of Education of SD 59 recognizes that visible and invisible minorities exist and the Board of Education is committed to creating an inclusive and equitable environment for all who learn and work here.

The Board of Education recognizes that there needs to be specific planning in order to ensure equity for the following students:

- Aboriginal (Indigenous) Students and other visible and invisible minorities that experience inequity;
- Students with Diversities (significant learning needs, English Language Learners);
- Students with diverse sexual orientations, gender identities and expressions.

4075 Diversity and Inclusion

Regulation 4075 STATUS: In Development

DIVERSITY AND INCLUSION

Board Approved:

Last Revised:

All members of SD 59 Peace River South have the right to expect that policies, regulations, processes, programs and communication are inclusive and respectful. Consideration will be given to visible and invisible diversities including but not limited to: race, ability, sexual orientation, gender identity, religion, culture and socio-economic status.

For the purposes of this policy, the following definitions will apply:

Aboriginal (Indigenous) Students: students who self-identify as aboriginal

Visible Minorities: persons, other than aboriginal peoples, who are non-Caucasian in race or non-white in colour

Invisible Minorities: A group whose minority status is not always immediately visible, i.e. whose members are not known to each other is unorganized minority group having same thoughts, culture, creed race etc.

Students with Diversities: Students who have significant difficulties in accessing the regular curriculum and need targeted support in order to reach their personal potential. This includes students with significant difficulties in the following domains: intellectual, physical, social & emotional, behaviour, communication, self-determination and for new English language Learners.

Gender Identity: refers to lived gender: this is the gender that the student expresses publically while at school, socializing, accessing services, and in the broader community. One's gender identity can be the same or different from their sex assigned at birth.

Gender Expression: the way in which a person expresses their gender identity, typically through their appearance, dress, and behavior.

Sexual Orientation: is an enduring pattern of romantic or sexual attraction (or a combination of these) to persons of the opposite sex or gender, the same sex or gender, or to both sexes or more than one gender.

There is an expectation that all members of the school community will:

- Adhere to a code of conduct that is educative, preventive and restorative in practice and response;
- Foster school cultures that are responsive to the diverse social and cultural needs of individuals and groups;
- Understand how the characteristics of diversity impact the access to, and outcomes of, education;
- Recognize the injustice of marginalization and promote human rights; and
- Participate in the ongoing development of practices that promote equitable treatment for everyone, cultivating mutual respect and a sense of belonging.

There is an expectation that specific and intentional planning occurs in order to ensure equity for the following students:

- Aboriginal (Indigenous) Students and other visible and invisible minorities that experience inequity:
 - As we strive to create racism free environments in our schools we must recognize that racism is pervasive in our society and present in our schools. Without that recognition, we deny the lived experience of aboriginal (indigenous) students and other students, staff and community members. We must ensure that our practices in the district do not perpetuate stereotyping, discrimination, or inequality. Creating a racism free environment requires:
 - Knowledge of the stereotype assumptions and practices which can operate in the classroom, hallways and school grounds (explicit bias);
 - Self-awareness of the ways in which we, as individuals, may perpetuate these stereotype assumptions and how they impact our decisions and actions (implicit bias)
 - Development of skills necessary to challenge racism through the honoring of diversity;
 - School district personnel will acknowledge Treaty 8 Territory at the opening of important functions;
 - The district will ensure that the Aboriginal Education Department continues to provide a program that is above and beyond K-12 education and constantly monitors achievement data to address any areas of inequity:
 - Partnerships are maintained between Saulteau First Nation, Moberly First Nation, the Metis community and all of our aboriginal families.
- Students with Diversities:
 - Advocate for each student's success through respectful support, recognition of individual learning needs in all domains and preparation for life-long learning in the development of individual educational or learning plans;
 - Placement in the learning environment that best supports growth to independence;
 - Ensure a collaborative planning model as a means to align our practices to support student learning.

- Students with diverse sexual orientations, gender identities and expressions will have:
 - Right to privacy;
 - Rights to determine their own name and pronouns;
 - Choices for gender specific (traditional) washrooms as well as gender neutral washrooms. Students may choose to use a traditional bathroom based on their lived gender as defined in this policy;
 - Support and advocacy;
 - Education: provide information, resources etc.