



School District No.59 (Peace River South)

Open Board Meeting Agenda

Date: September 17, 2019 1:00 PM

Place: School Board Office – Dawson Creek

ORGANIZATIONAL MEETING:

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

- **ELECTION OF BOARD CHAIR**
- **ELECTION OF BOARD VICE-CHAIR**

APPROVAL OF AGENDA

1. ITEMS FOR ADOPTION

- R1.1 – Regular Board Meeting Minutes – June 19, 2019
- R1.2 – Excerpts Closed Meeting – June 19, 2019
- R1.3 – Excerpts Special Closed Meeting – June 28, 2019

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 – Pouce Coupe Portables
- R5.5 – Preliminary Enrollment
- R5.6 – Lease Bylaw (NLC)

6. REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

- R6.1 – School/Student News
- R6.2 – Principal Announcements
- R6.3 – Student Discipline Report & Summary
- R6.4 – 2018-19 Field Trips Summary
- R6.5 – Montessori Review Summary
- R6.6 – Student Voice Forum

7. TRUSTEE ITEMS

- R7.1 – BCSTA Update – T. Jones
- R7.2 – Recording Meetings – R. Gulick
- R7.3 – Summer Work – C. Hillton
- R7.4 – Immunization Requirements – C. Hillton
- R7.5 – Committees & Reps

8. COMMITTEE REPORTS

- R8.1 – Policy Committee

9. DIARY

10. QUESTION PERIOD

11. FUTURE BUSINESS / EVENTS

- Open Board Meeting – October 24, 2019 (Chetwynd @ Little Prairie Elementary School)



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 19, 2019 - 1:00 PM

PLACE: School Board Office – Dawson Creek

PRESENT: Trustees:
T. Ziemer – Chair
C. Hillton (Vice-Chair)
R. Gulick
T. Jones
C. Anderson
B. Borton
J. Lalonde

C. Clouthier, Superintendent
C. Fennell, Assistant Superintendent - absent
M. Panoulis, Secretary-Treasurer
R. Schwartz, Recording Secretary

Guests: J. Watson, Don Titus PAC
DCSS Me to We Students
M. Corcoran, DCSS Teacher

Media:

Called to Order – 1:10 PM

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

APPROVAL OF AGENDA

Additions: R5.6 – Admin Retreat
R7.4 – Dog Park

(2019-06-005)

MOVED/SECONDED – Gulick/Jones

THAT, the Regular Meeting agenda be approved as amended.

CARRIED UNANIMOUSLY

1.0 ITEMS FOR ADOPTION

R1.1 Regular Board Meeting Minutes – May 29, 2019

The Chair asked for any corrections to the minutes.

(2019-06-006)

The Chair declared the minutes of the open meeting May 29, 2019 approved as presented.

R1.2 Excerpts of Closed Board Meeting – May 29, 2019

(2019-06-007)

The Chair declared the excerpts of the closed board meeting May 29, 2019 approved as presented.

2.0 BUSINESS ARISING

3.0 ESSENTIAL ITEMS

4.0 PRESENTATIONS

R4.1 – Me to We Presentation – Peru International Field Trip – DCSS Students

DCSS students presented information to the board about their Me to We trip to Peru where they toured many sites including Machu Picchu which is home to one of the seven wonders of the world. The students engaged in many educational and cultural activities while in Peru including volunteering at local schools.

5.0 REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

R5.1 School/Student News

The Superintendent reported school/student news:

- Go Kart Races in Tumbler Ridge were a huge success. The Go Karts will be auctioned off and the teams donate the funds to charity of their choice.
- TRSS – Town Planning – project-based unit encompassing the full spectrum of the social studies curriculum.
- TRSS - Physics class has been making Rube Goldberg machines – 31 complex chain reactions to release balloons.
- High Schools holding graduation events.
- \$120,000 awarded in scholarship to local graduates at DCSS.
- students from all three high schools engaged with principals in learning about the potential of building meaningful Student Voice in the areas of democracy governance, advocacy and leadership for School District No. 59.
- EFR – students participated in a national verb-a-thon contest (results: Grade 3 – 3rd place, Grade 4 – 4th place, Grade 5 – 2nd place, and Grade 6 – 2nd place.
- Aboriginal Achievement Awards in Dawson Creek was held on June 13. the event featured a BBQ, live music, metis jigging, art exhibit and pole pushing. Over 500 members of the public attended the event.

- Schools across the district held many events celebrating Aboriginal/Indigenous Day.
- Many year-end field trips and presentations of learning are happening at many schools in the district

R5.2 Student Discipline Report

The student discipline summary report for the month of May 2019 was presented. A total of 31 suspensions were reported. Following is a breakdown of the main offences:

- Safety of Others 14
- Non-Compliance 8
- Fighting 5

R5.3 Principal Announcements

The Superintendent announced the following principal appointments effective August 1, 2019:

- Shane Mould, Vice-Principal of Chetwynd Secondary School
- Dianne Bassendowski, Vice-Principal of Little Prairie Elementary School:

The following positions have yet to be hired and will be announced when the position is filled:

- Principal of Crescent Park Elementary
- Principal of DCSS-Central Campus

R5.4 BAA Courses:

Josh Kurjata, Principal at Dawson Creek Secondary prepared (or revised) several BAA courses for board approval.

(2019-06-008)

MOVED/SECONDED – Jones/Lalonde

THAT, the Board approve the following BAA courses as presented:

- Academic Assistant 10-12 (revised Teacher Assistant 10-12)
- ADST Assistant 12 *new
- Athlete Development Leadership 10 *new
- Athlete Development Leadership 11 *new
- Athlete Development Leadership 12 *new
- Sport Performance 10 (revised)
- Lab Tech Assistant 12 *new
- Leadership 10 (revised)
- Leadership 11 (revised)
- Leadership 12 (revised)
- Psychology 11-12 (revised)
- Sport Psychology 11 *new

CARRIED UNANIMOUSLY

R5.5 Teacher Certification Process

The Superintendent reviewed the teacher certification process for new teachers. The process is comprised of two-steps; the first step is for the new teachers to obtain a provincial teaching certification from the Teacher Certification Branch, and the second step is to apply to the Teacher Qualification Branch to determine at which pay scale the teacher will be placed.

The process is the responsibility of the teacher to obtain certification. Teachers coming from outside of the province may be required to obtain additional courses to meet the BC certification standards. The Teacher Certification Board would issue a certification once all requirements are met. Once a teacher obtains a certificate they can then apply to the Teacher Qualification Service to determine pay grid based on level of certification and years of experience.

R5.6 Montessori Review Update

The data collection for the Montessori program review is now complete. The Superintendent has completed all the interviews and surveys and has reviewed the data which will be compiled into a written report. The report will address areas that meet Montessori criteria and areas for improvement. The Superintendent reported the program is at a different place than it was at the beginning of the year and was satisfied that the Montessori philosophy is being implemented across the whole school.

A written report will be available once it is complete.

R5.5 Admin Retreat

The District and Principal and Vice-Principal association have partnered and will be hosting an administration retreat at Gwillim Lake Educational site on August 26th & 27th, 2019. The retreat is a great way to build connections and relationships among all the principals and district staff.

The Superintendent requested the board to approve serving alcohol with dinner on August 26, 2019.

(2019-06-009)

MOVED/SECONDED – Hillton/Lalonde

THAT, the Board approve for alcohol to be served at the admin retreat at the Gwillim Lake Educational Site on August 26, 2019.

CARRIED UNANIMOUSLY

6.0 REPORTS FROM THE SECRETARY TREASURER

R6.1 Finance Reports

The Secretary-Treasurer presented the finance reports ending May 31, 2019. Schools with budget surpluses greater than 2.5% were reviewed and a total of \$261,000 was clawed back to the district level. Final claw back amounts will be determined when reconciliations are completed for June 2019.

R6.2 Revised 2020-21 Capital Plan

The Secretary Treasurer presented a revised 2020-21 capital plan for board approval. The plan was revised since last month to include additional information received from the Ministry of Education in the area of school replacement program. The report listed the wrong school in error under the playground replacement program, Moberly Lake Elementary should be replaced with Windrem Elementary School.

(2019-06-010)

MOVED/SECONDED – Gulick/Lalonde

THAT, the Board of Education in accordance with provisions under section 142 (4) of the School Act approves the proposed Five-Year Capital Plan as amended.

CARRIED UNANIMOUSLY

R6.3 Pouce Coupe Elementary School Capacity Update

In March 2019 the board approved the purchase of one portable for Pouce Coupe Elementary; at that time enrollment for the 2019/20 school year was projected to be 126 students. Since then enrollment has increased to 133 students which could still be configured within the six classrooms; however, the configuration of those classrooms is complex and the best solution for the school is to have another classroom available.

The district has two options to obtain a seventh classroom:

1. Purchase an additional portable at a cost of \$175,000 from reserves.
2. Request to continue the original arrangement with the Pouce Coupe Library Board and the Village of Pouce Coupe to use the library space for the 2019-20 school year.

The board discussed the options and stressed that as long as the additional portable remained as a non-attached portable and could be moved, the option to have the students stay within their community school was the preferred option.

(2019-06-011)

MOVED/SECONDED – Hillton/Jones

THAT, the Board of Education approve to purchase a second portable classroom for Pouce Coupe Elementary school using reserve funds up to \$175,000;

FURTHERMORE, the Board approves an additional amount of \$25,000 from reserve funds to be used towards the purchase of a previous portable approved by the board in March 2019.

CARRIED UNANIMOUSLY

R6.4 2019-20 Annual Budget and Bylaw

The Secretary Treasurer presented the annual budget for the 2019-20 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 \$544,000 which will be covered by transferring funds from reserves. The Secretary Treasurer is continually having conversations about how the district can decrease the projected deficit and move towards a balanced budget.

A budget comparison of the 2019-20 preliminary budget to the 2018-19 amended budget was provided, as well as a review of the reserve funds.

The following capital projects are included in the annual budget funded through the operating budget:

Equipment Schools	\$11,139
School Major Equip Fund	<u>\$50,000</u>
Sub-total	\$61,139

Custodial – Compact Auto Scrubber:	\$8,000
Bobcat Renewal Contract	\$14,000
Fuel Tank	\$32,000
C-Can 40'	\$10,000
Cargo Trailer	\$15,000
District SUV	\$35,000
CSS Renovation – Phase 1	\$669,000
2 Portables – PCE	<u>\$350,000</u>
Sub-total	\$1,133,000

Total Capital Budget \$1,194,139

The AFG expenditure plan was reviewed. The total grant is \$1,380,246 for the 2019-20 school year.

The Board read the annual budget bylaw:

(2019-06-012)

MOVED/SECONDED – Borton/Hillton

THAT, the Annual Budget Bylaw 2019/2020 showing estimated expenditures for 2019/2020 fiscal year in the total amount of \$53,731,997 be read a first time.

CARRIED UNANIMOUSLY

(2019-06-013)

MOVED/SECONDED – Jones/Lalonde

THAT, the Annual Budget Bylaw 2019/2020 showing estimated expenditures for 2019/2020 fiscal year in the total amount of \$53,731,997 be read a second time.

CARRIED UNANIMOUSLY

(2019-06-014)

MOVED/SECONDED – Anderson/Gulick

THAT, the Board allow the third reading of the Annual Budget By-Law 2019/2020 to occur in this meeting.

CARRIED UNANIMOUSLY

(2019-06-015)

MOVED/SECONDED – Hillton/Lalonde

THAT, the Annual Budget Bylaw 2019/2020 showing estimated expenditures for 2019/2020 fiscal year in the total amount of \$53,731,997 be read a third time, passed and adopted.

CARRIED UNANIMOUSLY

7.0 TRUSTEE ITEMS

R71 – BCSTA Update – T. Jones

No Report.

R7.2 – Pro-D Report – R. Gulick

Trustee Gulick reported back on the BC CASE conference she attended using her professional development funds. The focus of the BC CASE conference was on mental health.

R7.3 – 2019-20 Board Meeting Schedule – T. Ziemer

Trustee Ziemer presented the proposed 2019-20 board meeting dates. The board meeting dates were selected based on various association meetings and conferences.

Trustee Jones inquired if there was any support in adjusting the time of the meetings to allow less time away from other work commitments. Trustee Lalonde inquired if the board meetings could be moved to a different day of the week as she had many conflicts with the schedule.

The Board agreed to adjust the schedule and move the majority board meeting dates to Thursday's excluding November and June. The Board agreed to leave the board meetings starting at 1:00 pm and schedule other meetings (closed meetings, committee meetings, education meetings, school tours, etc.) around this time.

R7.4 Dog Park – J. Lalonde

Trustee Lalonde brought forward a Notice of Intent from the City of Dawson Creek for an interim dog park. The proposed sites are Newby Park ball diamond or Barbaree Park ball diamond. Trustee Lalonde is concerned with the proposed Newby Park site which is close to Canalta Elementary School.

The board discussed the proposed sites and agreed to write a letter expressing concerns of a dog park at locations used by both Canalta Elementary School and Dawson Creek Secondary School students.

(2019-06-016)

MOVED/SECONDED – Lalonde/Hillton

THAT, the Board write letter to the city of Dawson Creek stating concerns with the proposed interim dog park locations.

CARRIED UNANIMOUSLY

8.0 COMMITTEE REPORTS

R8.1 Policy Committee

The Policy Committee presented the following revised policy for circulation.

(2019-06-017)

MOVED/SECONDED – Anderson/Borton

THAT, the board approve to circulate Policy and Regulation 4530: Animals in District Facilities for a minimum of 45 days for feedback.

CARRIED UNANIMOUSLY

The regulation on Policy 4170: Student Fees for School Supplies was updated to reflect current practices. The regulation was brought forward for approval.

(2019-06-018)

MOVED/SECONDED – Gulick/Lalonde

THAT, the board approve Regulation 4170: Student Fees for School Supplies effective immediately.

CARRIED UNANIMOUSLY

9.0 DIARY

10.0 NOTICE OF MOTION

11.0 QUESTION PERIOD

No attendees present at question period.

12.0 FUTURE BUSINESS

R12.1 - Regular Board Meeting – June 17, 2019

ADJOURNMENT

(2019-06-019)

MOVED – Hillton

THAT, the Regular Meeting be terminated. (4:38 PM)

CARRIED UNANIMOUSLY

CERTIFIED CORRECT:

(T. Ziemer) Board Chair

(M. Panoulis) Secretary Treasurer



School District No.59 (Peace River South)

MEETING: Closed Board Meeting
DATE: June 19, 2019 10:30 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 29, 2019

Business Arising

Trustee Items

Items discussed and reported included:

- BCPSEA Update
- Student Appeal Committee Update

Superintendent's Reports

Items discussed and reported included:

- Personnel Matters
- Tumbler Ridge Parent Concerns

Secretary Treasurer's Reports

Items discussed and reported included:

- Excluded Benefits
- Pouce Coupe Configuration
- Bargaining Update

Adjournment Motion

CERTIFIED CORRECT:

T. Ziemer, Board Chair

Melissa Panoulis, Secretary Treasurer



School District No.59 (Peace River South)

MEETING: Special Closed Board Meeting
DATE: June 28, 2019 12:30 PM
PLACE: School Board Office – Dawson Creek

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

1. BCGEU MoA
2. CUPE MoA

Adjournment

CERTIFIED CORRECT:

T. Ziemer, Board Chair

Melissa Panoulis, Secretary Treasurer

Audited Financial Statements of

School District No. 59 (Peace River South)

June 30, 2019

School District No. 59 (Peace River South)

June 30, 2019

Table of Contents

Management Report	1
Independent Auditors' Report	2-3
Statement of Financial Position - Statement 1	4
Statement of Operations - Statement 2	5
Statement of Changes in Net Financial Assets (Debt) - Statement 4	6
Statement of Cash Flows - Statement 5	7
Notes to the Financial Statements	8-26
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	27
Schedule of Operating Operations - Schedule 2 (Unaudited)	28
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	29
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	30
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	31
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	33
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	34
Schedule of Capital Operations - Schedule 4 (Unaudited)	36
Schedule 4A - Tangible Capital Assets (Unaudited)	37
Schedule 4C - Deferred Capital Revenue (Unaudited)	38
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	39

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)

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

Signature of the Secretary Treasurer	Date Signed
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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

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

Opinion

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, 2019 and the statement 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District No. 59 (Peace River South) as at June 30, 2019 and the result of its operations and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act.

Basis for Opinion

We conduct our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the district in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the district's ability to continue as a going concern, disclosing, as applicable, matter relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the district or to cease operations, or has no realistic alternative but to do so.

(continues)

Those charged with governance are responsible for overseeing the district's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 district's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the district's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the district to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dawson Creek, BC
September 17, 2019

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, 2019

	2019 Actual \$	2018 Actual \$
Financial Assets		
Cash and Cash Equivalents	11,921,861	11,781,028
Accounts Receivable		
Due from Province - Ministry of Education	268,437	295,043
Other (Note 3)	231,344	362,537
Total Financial Assets	12,421,642	12,438,608
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	3,231,346	3,150,832
Unearned Revenue (Note 5)	403,270	136,164
Deferred Revenue (Note 6)	821,410	1,125,797
Deferred Capital Revenue (Note 7)	26,645,750	25,627,850
Employee Future Benefits (Note 8)	775,695	727,184
Total Liabilities	31,877,471	30,767,827
Net Financial Assets (Debt)	(19,455,829)	(18,329,219)
Non-Financial Assets		
Tangible Capital Assets (Note 9)	36,591,385	35,905,935
Prepaid Expenses	76,250	124,085
Total Non-Financial Assets	36,667,635	36,030,020
Accumulated Surplus (Deficit) (Note 21)	17,211,806	17,700,801
Unrecognized Assets (Note 14)		
Contractual Obligations (Note 17)		
Contractual Rights (Note 16)		
Approved by the Board		
Signature of the Chairperson of the Board of Education		Date Signed
Signature of the Superintendent		Date Signed
Signature of the Secretary Treasurer		Date Signed

School District No. 59 (Peace River South)

Statement 2

Statement of Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	47,070,946	47,124,231	47,306,755
Other	281,150	276,363	328,941
Tuition	32,673	32,673	37,429
Other Revenue	1,895,300	1,722,581	1,682,490
Rentals and Leases	166,500	166,523	177,567
Investment Income	202,549	263,571	206,765
Gain (Loss) on Disposal of Tangible Capital Assets (Note 10)			157,628
Amortization of Deferred Capital Revenue	1,515,831	1,494,591	1,491,198
Total Revenue	<u>51,164,949</u>	<u>51,080,533</u>	<u>51,388,773</u>
Expenses			
Instruction	37,156,045	36,492,922	35,413,751
District Administration	1,999,023	1,886,068	2,036,519
Operations and Maintenance	9,854,108	9,448,027	9,709,781
Transportation and Housing	3,860,783	3,742,511	3,649,353
Total Expense	<u>52,869,959</u>	<u>51,569,528</u>	<u>50,809,404</u>
Surplus (Deficit) for the year	<u>(1,705,010)</u>	<u>(488,995)</u>	<u>579,369</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		17,700,801	17,121,432
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>17,211,806</u></u>	<u><u>17,700,801</u></u>

School District No. 59 (Peace River South)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(1,705,010)	(488,995)	579,369
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,936,596)	(2,614,201)	(2,771,282)
Amortization of Tangible Capital Assets	1,949,991	1,928,751	1,912,218
Net carrying value of Tangible Capital Assets disposed of			594,721
Total Effect of change in Tangible Capital Assets	(986,605)	(685,450)	(264,343)
Acquisition of Prepaid Expenses		(76,250)	(124,084)
Use of Prepaid Expenses		124,085	90,081
Total Effect of change in Other Non-Financial Assets	-	47,835	(34,003)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(2,691,615)	(1,126,610)	281,023
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		(1,126,610)	281,023
Net Financial Assets (Debt), beginning of year		(18,329,219)	(18,610,242)
Net Financial Assets (Debt), end of year		(19,455,829)	(18,329,219)

School District No. 59 (Peace River South)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2019

	2019 Actual \$	2018 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	(488,995)	579,369
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	157,800	(112,004)
Prepaid Expenses	47,836	(34,005)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	80,513	(282,568)
Unearned Revenue	267,104	92,287
Deferred Revenue	(304,387)	(127,151)
Employee Future Benefits	48,512	(63,255)
Loss (Gain) on Disposal of Tangible Capital Assets		(157,628)
Amortization of Tangible Capital Assets	1,928,751	1,912,218
Amortization of Deferred Capital Revenue	(1,494,591)	(1,491,198)
Bylaw Capital Spent on Non-Capital Items	(1,118,833)	(1,191,259)
Total Operating Transactions	(876,290)	(875,194)
Capital Transactions		
Tangible Capital Assets Purchased	(2,614,201)	(2,771,282)
Total Capital Transactions	(2,614,201)	(2,771,282)
Financing Transactions		
Capital Revenue Received	3,631,324	3,379,114
Total Financing Transactions	3,631,324	3,379,114
Investing Transactions		
Proceeds on Disposal of Portfolio Investments		157,627
Total Investing Transactions	-	157,627
Net Increase (Decrease) in Cash and Cash Equivalents	140,833	(109,735)
Cash and Cash Equivalents, beginning of year	11,781,028	11,890,763
Cash and Cash Equivalents, end of year	11,921,861	11,781,028
Cash and Cash Equivalents, end of year, is made up of:		
Cash	4,548,043	4,614,237
Cash Equivalents	7,373,818	7,166,791
	11,921,861	11,781,028

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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, 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.
- Year-ended June 30, 2019 – increase in annual surplus by \$599,003; and,
- June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$26,053,006.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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, 2019

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, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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, 2019

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, 2019

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, 2019

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, 2019

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, 2019

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2019</u>	<u>2018</u>
Due from Federal Government	\$ 134,928	\$ 159,726
Peace River Regional District	10,000	10,000
PRSTA	17,487	25,962
School PACs	5,168	99,860
Simon Fraser University	23,650	-
Other Accounts Receivable	40,111	66,989
	<u>\$ 231,344</u>	<u>\$ 362,537</u>

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	<u>2019</u>	<u>2018</u>
Trade payables	\$ 758,076	\$ 653,383
Salaries and benefits payable	1,002,935	1,039,606
Source deductions	589,708	567,337
Accrued vacation pay	819,454	834,334
Other	61,173	56,172
	<u>\$ 3,231,346</u>	<u>\$ 3,150,832</u>

NOTE 5 UNEARNED REVENUE

	<u>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 136,164	\$ 43,878
Changes for the year:		
Increase:		
Other revenue	311,250	122,354
Decrease:		
Other revenue	44,144	30,068
Balance, end of year	<u>\$ 403,270</u>	<u>\$ 136,164</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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>2019</u>	<u>2018</u>
Balance, beginning of year	\$ 1,125,797	\$ 1,252,948
Changes for the year:		
Increase: Contributions received		
Provincial Grants – Ministry of Education	3,959,999	4,230,647
Other	1,174,551	1,317,542
Investment income	<u>5,417</u>	<u>6,116</u>
	<u>5,139,967</u>	<u>5,554,305</u>
Decrease:		
Expenses	<u>5,444,354</u>	<u>5,681,456</u>
Net changes for the year	<u>(304,387)</u>	<u>(127,151)</u>
Balance, end of year	<u><u>\$ 821,410</u></u>	<u><u>\$ 1,125,797</u></u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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 2019	Unspent Capital 2019	Total Deferred Capital Revenue 2019	Total Deferred Capital Revenue 2018
Balance, beginning of year	\$25,454,003	\$173,847	\$25,627,850	\$25,525,912
Changes for the year:				
Increase:				
Transfer from Unspent – Capital Additions	2,093,594	-	2,093,594	2,254,990
Provincial Grants – Ministry of Education	-	3,611,589	3,611,589	3,351,064
Provincial Grants – Other	-	16,618	16,618	25,837
Investment income	-	3,117	3,117	2,213
	2,093,594	3,631,324	5,724,918	5,634,104
Decrease:				
Amortization of Deferred Capital	1,494,591	-	1,494,591	1,491,198
Capital Additions–transfer to Deferred Capital	-	2,093,594	2,093,594	2,254,990
Non-capital items	-	1,118,833	1,118,833	1,191,259
Revenue Recognized on Disposal of Buildings	-	-	-	594,719
	1,494,591	3,212,427	4,707,018	5,532,166
Net changes for the year	599,003	418,897	1,017,900	101,938
Balance, end of year	\$26,053,006	\$592,744	\$26,645,750	\$25,627,850

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

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.

	<u>2019</u>	<u>2018</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 858,985	\$ 854,036
Service Cost	81,297	77,695
Interest Cost	24,625	24,266
Benefit Payments	(220,239)	(72,000)
Actuarial (Gain) Loss	257,267	(25,013)
Accrued Benefit Obligation – March 31	<u>\$1,001,935</u>	<u>\$858,984</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	<u>\$1,001,935</u>	<u>\$858,984</u>
Funded Status - Surplus (Deficit)	(1,001,935)	(858,984)
Employer Contributions After Measurement Date	17,539	149,026
Benefits Expense After Measurement Date	(29,009)	(26,481)
Unamortized Net Actuarial (Gain) Loss	237,710	9,255
Accrued Benefit Asset (Liability) - June 30	<u>(\$775,695)</u>	<u>(\$727,184)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 727,184	\$ 790,439
Net Expense for Fiscal Year	137,265	134,398
Employer Contributions	(88,753)	(197,653)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 775,696</u>	<u>\$ 727,184</u>
Components of Net Benefit Expense		
Service Cost	\$ 83,630	\$ 78,596
Interest Cost	24,821	24,356
Amortization of Net Actuarial (Gain)/Loss	28,814	31,446
Net Benefit Expense (Income)	<u>\$ 137,265</u>	<u>\$ 134,398</u>

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

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

	2019	2018
Discount Rate - April 1	2.75%	2.75%
Discount Rate - March 31	2.50%	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	9.4	9.5

NOTE 9 TANGIBLE CAPITAL ASSETS

Net Book Value

	Net Book Value June 30, 2019	Net Book Value June 30, 2018
Sites	\$ 5,244,779	\$ 5,244,779
Buildings	27,993,583	27,081,975
Furniture & Equipment	1,173,982	1,117,342
Vehicles	2,153,968	2,431,720
Computer Software	6,006	-
Computer Software	19,067	30,119
Total	\$ 36,591,385	\$ 35,905,935

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 9 TANGIBLE CAPITAL ASSETS *(Continued)*

June 30, 2019

Cost:	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
Sites	\$ 5,244,779	\$ -	\$ -	\$ 5,244,779
Buildings	70,757,151	2,219,136	-	72,976,287
Furniture & Equipment	1,952,411	251,881	(100,889)	2,103,403
Vehicles	4,149,295	137,178	(525,904)	3,760,569
Computer Software	-	6,006	-	6,006
Computer Hardware	55,257	-	-	55,257
Total	\$ 82,158,893	\$ 2,614,201	\$ (626,793)	\$ 84,146,301

Accumulated Amortization:	Balance at July 1, 2018	Amortization Expense	Disposals	Balance at June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	43,675,176	1,307,528	-	44,982,704
Furniture & Equipment	835,069	195,241	(100,889)	929,421
Vehicles	1,717,575	414,930	(525,904)	1,606,601
Computer Software	-	-	-	-
Computer Hardware	25,138	11,052	-	36,190
Total	\$ 46,252,958	\$ 1,928,751	\$ (626,793)	\$ 47,554,916

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	Additions	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

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 10 DISPOSAL OF SITES AND BUILDINGS

The following properties were disposed of in the prior 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, 2017, The Teachers' Pension Plan has approximately 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 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, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

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, 2020, with results available in 2021. 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, 2019

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 \$3,248,859 for employer contributions to these plans in the year ended June 30, 2019 (2018: \$3,473,481).

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2019, were as follows:

- A transfer in the amount of \$520,607 (2018: \$516,292) was made from the operating 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.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 15 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 13, 2019. The Board adopted a preliminary annual budget on June 20, 2018. 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:

	2019 Amended	2019 Preliminary	Difference
Revenues			
Provincial Grants			
Ministry of Education	\$ 47,070,946	\$ 46,718,034	\$ 352,912
Other	281,150	267,220	13,930
Tuition	32,673	34,000	(1,327)
Other Revenue	1,895,300	1,604,700	290,600
Rentals and Leases	166,500	170,000	(3,500)
Investment Income	202,549	182,000	20,549
Amortization of Deferred Capital Revenue	1,515,831	1,491,198	24,633
Total Revenue	51,164,949	50,467,152	697,797
Expenses			
Instruction	37,156,045	36,364,568	791,477
District Administration	1,999,023	1,961,566	37,457
Operations and Maintenance	9,854,108	9,694,158	159,950
Transportation and Housing	3,860,783	3,905,203	(44,420)
Total Expenses	52,869,959	51,925,495	944,464
Surplus (Deficit) for the year	(1,705,010)	(1,458,343)	(246,667)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets			
From Operating and Special Purpose Funds	(440,221)	(503,483)	63,262
From Deferred Capital Revenue	(2,496,375)	(2,548,000)	51,625
Total Acquisition of Tangible Capital Assets	(2,936,596)	(3,051,483)	114,887
Amortization of Tangible Capital Assets	1,949,991	1,945,414	4,577
Total Effect of change in Tangible Capital Assets	(986,605)	(1,106,069)	119,464
(Increase) Decrease in Net Financial Assets	\$ (2,691,615)	\$ (2,564,412)	\$ (127,203)

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 16 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	2020	2021	2022	2023	2024	Thereafter
Future rental revenue	\$ 88,428	\$ 63,843	\$ 63,843	\$ 61,601	\$ 62,500	\$ 257,250

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.

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, 2019, the liability is not reasonably determinable.

NOTE 19 EXPENSE BY OBJECT

	2019	2018
Salaries and benefits	\$ 39,898,730	\$ 38,361,638
Services and supplies	9,742,047	10,535,548
Amortization	1,928,751	1,912,218
	<u>\$ 51,569,528</u>	<u>\$ 50,809,404</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.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 21 ACCUMULATED SURPLUS

	<u>2019</u>	<u>2018</u>
OPERATING		
Internally Restricted (appropriated) by Board for:		
School-based Surpluses	\$ 395,250	\$ 547,281
Aboriginal Education Surplus	-	69,415
LEA Capacity Building Grant	10,000	-
Digital Content Strategist	80,000	-
Capacity Building	268,000	153,000
Distance Learning Project	76,838	153,932
Renovation Chetwynd Senior Secondary	1,750,000	1,750,000
Transportation Reserve	-	500,000
Board Contingency Fund	-	2,237,316
Subtotal Internally Restricted	<u>2,580,088</u>	<u>5,410,944</u>
Unrestricted Operating Surplus (Deficit)	<u>3,816,524</u>	<u>1,566,321</u>
Total Available for Future Operations	<u>\$ 6,396,612</u>	<u>\$ 6,977,265</u>
CAPITAL		
Investment in Tangible Capital Assets	10,538,381	10,451,934
Local Capital	<u>276,813</u>	<u>271,602</u>
Capital Surplus	<u>10,815,194</u>	<u>10,723,536</u>
ACCUMULATED SURPLUS	<u><u>\$ 17,211,806</u></u>	<u><u>\$ 17,700,801</u></u>

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.

SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 24 RISK MANAGEMENT *(continued)*

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.

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.

School District No. 59 (Peace River South)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,977,265		10,723,536	17,700,801	17,121,432
Changes for the year					
Surplus (Deficit) for the year	(60,046)		(428,949)	(488,995)	579,369
Interfund Transfers					
Tangible Capital Assets Purchased	(520,607)		520,607	-	
Net Changes for the year	(580,653)	-	91,658	(488,995)	579,369
Accumulated Surplus (Deficit), end of year - Statement 2	6,396,612	-	10,815,194	17,211,806	17,700,801

School District No. 59 (Peace River South)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	41,581,835	41,709,207	41,644,347
Other	281,150	276,363	328,941
Tuition	32,673	32,673	37,429
Other Revenue	547,800	579,811	477,931
Rentals and Leases	166,500	166,523	177,567
Investment Income	200,000	252,967	199,425
Total Revenue	42,809,958	43,017,544	42,865,640
Expenses			
Instruction	31,943,643	31,491,356	30,188,780
District Administration	1,999,023	1,886,068	2,036,519
Operations and Maintenance	6,694,838	6,372,585	6,566,310
Transportation and Housing	3,445,853	3,327,581	3,232,862
Total Expense	44,083,357	43,077,590	42,024,471
Operating Surplus (Deficit) for the year	(1,273,399)	(60,046)	841,169
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,713,620		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(440,221)	(520,607)	(516,292)
Total Net Transfers	(440,221)	(520,607)	(516,292)
Total Operating Surplus (Deficit), for the year	-	(580,653)	324,877
Operating Surplus (Deficit), beginning of year		6,977,265	6,652,388
Operating Surplus (Deficit), end of year		6,396,612	6,977,265
Operating Surplus (Deficit), end of year			
Internally Restricted		2,580,088	5,410,944
Unrestricted		3,816,524	1,566,321
Total Operating Surplus (Deficit), end of year		6,396,612	6,977,265

School District No. 59 (Peace River South)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	40,057,795	40,000,867	39,918,670
Other Ministry of Education Grants			
Pay Equity	944,395	944,395	944,395
Funding for Graduated Adults			577
Transportation Supplement	441,458	441,458	441,458
Economic Stability Dividend		40,998	21,278
Return of Administrative Savings			205,328
Carbon Tax Grant	95,000	118,934	99,454
Employer Health Tax Grant		98,167	
Strategic Priorities - Mental Health Grant	35,000	35,000	
BCTEA - LEA Capacity Building Grant		13,700	
Access Grant		5,000	5,000
Other	8,187	10,688	8,187
Total Provincial Grants - Ministry of Education	41,581,835	41,709,207	41,644,347
Provincial Grants - Other	281,150	276,363	328,941
Tuition			
International and Out of Province Students	32,673	32,673	37,429
Total Tuition	32,673	32,673	37,429
Other Revenues			
Miscellaneous			
Seconded Teacher Recoveries	195,300	201,502	125,977
Energy Rebate Recoveries			2,045
Substitute Staff Recoveries	110,000	125,177	110,008
Bus Fees	50,000	55,882	49,566
Swim Grant	10,000	10,000	10,000
Miscellaneous	182,500	187,250	180,335
Total Other Revenue	547,800	579,811	477,931
Rentals and Leases	166,500	166,523	177,567
Investment Income	200,000	252,967	199,425
Total Operating Revenue	42,809,958	43,017,544	42,865,640

School District No. 59 (Peace River South)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	15,153,191	14,523,386	14,287,538
Principals and Vice Principals	3,230,095	3,062,716	3,055,802
Educational Assistants	2,860,556	2,694,630	2,529,615
Support Staff	5,381,885	5,324,908	5,363,309
Other Professionals	1,473,623	1,659,853	1,615,910
Substitutes	1,059,158	1,751,505	1,466,678
Total Salaries	29,158,508	29,016,998	28,318,852
Employee Benefits	7,270,983	6,748,776	6,136,204
Total Salaries and Benefits	36,429,491	35,765,774	34,455,056
Services and Supplies			
Services	1,677,190	1,453,111	1,514,879
Student Transportation	1,093,810	979,458	986,781
Professional Development and Travel	435,430	461,308	502,451
Rentals and Leases	23,000	27,911	21,932
Dues and Fees	323,249	393,783	337,053
Insurance	182,300	147,602	173,257
Supplies	2,530,307	2,488,056	2,667,279
Utilities	1,388,580	1,360,587	1,365,783
Total Services and Supplies	7,653,866	7,311,816	7,569,415
Total Operating Expense	44,083,357	43,077,590	42,024,471

School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	11,937,390	952,821	32,163	528,337	149,635	1,073,815	14,674,161
1.03 Career Programs	61,570	27,867			128,967	2,089	220,493
1.07 Library Services	208,374		116,290			37,998	362,662
1.08 Counselling	554,420			63,705	22,937	1,298	642,360
1.10 Special Education	1,282,831	78,477	2,203,674	107,919	31,643	171,827	3,876,371
1.30 English Language Learning	23,215		63,014			2,077	88,306
1.31 Aboriginal Education	455,586	175,208	259,102	98,493	83,735	32,293	1,104,417
1.41 School Administration		1,711,864		578,059		84,502	2,374,425
1.62 International and Out of Province Students							-
Total Function 1	14,523,386	2,946,237	2,674,243	1,376,513	416,917	1,405,899	23,343,195
4 District Administration							
4.11 Educational Administration		116,479		17,481	270,597		404,557
4.40 School District Governance					113,208		113,208
4.41 Business Administration				145,791	494,549	1,237	641,577
Total Function 4	-	116,479	-	163,272	878,354	1,237	1,159,342
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				50,144	278,018	1,841	330,003
5.50 Maintenance Operations				2,212,219		204,572	2,416,791
5.52 Maintenance of Grounds				393,053		19,136	412,189
5.56 Utilities							-
Total Function 5	-	-	-	2,655,416	278,018	225,549	3,158,983
7 Transportation and Housing							
7.41 Transportation and Housing Administration				49,006	86,564		135,570
7.70 Student Transportation			20,387	1,080,701		118,820	1,219,908
Total Function 7	-	-	20,387	1,129,707	86,564	118,820	1,355,478
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	14,523,386	3,062,716	2,694,630	5,324,908	1,659,853	1,751,505	29,016,998

School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	14,674,161	3,537,767	18,211,928	1,728,267	19,940,195	19,857,303	19,492,387
1.03 Career Programs	220,493	53,621	274,114	143,013	417,127	458,164	449,314
1.07 Library Services	362,662	78,426	441,088	42,187	483,275	476,981	442,927
1.08 Counselling	642,360	141,183	783,543	16,356	799,899	784,504	779,274
1.10 Special Education	3,876,371	921,765	4,798,136	229,681	5,027,817	5,466,508	4,426,971
1.30 English Language Learning	88,306	19,453	107,759	19,686	127,445	151,370	77,628
1.31 Aboriginal Education	1,104,417	259,947	1,364,364	141,516	1,505,880	1,493,091	1,347,648
1.41 School Administration	2,374,425	509,852	2,884,277	148,637	3,032,914	3,061,863	3,018,946
1.62 International and Out of Province Students	-	-	-	156,804	156,804	193,859	153,685
Total Function 1	23,343,195	5,522,014	28,865,209	2,626,147	31,491,356	31,943,643	30,188,780
4 District Administration							
4.11 Educational Administration	404,557	88,125	492,682	83,804	576,486	718,844	739,122
4.40 School District Governance	113,208	4,346	117,554	121,279	238,833	221,457	179,921
4.41 Business Administration	641,577	140,443	782,020	288,729	1,070,749	1,058,722	1,117,476
Total Function 4	1,159,342	232,914	1,392,256	493,812	1,886,068	1,999,023	2,036,519
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	330,003	70,444	400,447	171,038	571,485	620,523	590,598
5.50 Maintenance Operations	2,416,791	545,197	2,961,988	844,275	3,806,263	4,027,087	3,914,025
5.52 Maintenance of Grounds	412,189	81,977	494,166	139,666	633,832	658,648	691,299
5.56 Utilities	-	-	-	1,361,005	1,361,005	1,388,580	1,370,388
Total Function 5	3,158,983	697,618	3,856,601	2,515,984	6,372,585	6,694,838	6,566,310
7 Transportation and Housing							
7.41 Transportation and Housing Administration	135,570	30,391	165,961	12,349	178,310	205,718	192,244
7.70 Student Transportation	1,219,908	265,839	1,485,747	1,663,524	3,149,271	3,240,135	3,040,618
Total Function 7	1,355,478	296,230	1,651,708	1,675,873	3,327,581	3,445,853	3,232,862
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	29,016,998	6,748,776	35,765,774	7,311,816	43,077,590	44,083,357	42,024,471

School District No. 59 (Peace River South)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	4,370,278	4,296,191	4,471,149
Other Revenue	1,347,500	1,142,770	1,204,559
Investment Income		5,393	5,748
Total Revenue	<u>5,717,778</u>	<u>5,444,354</u>	<u>5,681,456</u>
Expenses			
Instruction	5,212,402	5,001,566	5,224,971
Operations and Maintenance	505,376	442,788	456,485
Total Expense	<u>5,717,778</u>	<u>5,444,354</u>	<u>5,681,456</u>
Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Total Special Purpose Surplus (Deficit) for the year	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u><u>-</u></u>	<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, 2019

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	219,641	41,684	1,279	25,862	630,906	1,678	4,543		55,181
Add: Restricted Grants									
Provincial Grants - Ministry of Education	285,735	155,349				192,000	36,750	107,793	363,865
Other					1,118,204				
Investment Income		730	24	478			246		1,024
	285,735	156,079	24	478	1,118,204	192,000	36,996	107,793	364,889
Less: Allocated to Revenue	442,788	197,486	-	26,340	1,100,198	193,678	41,539	107,793	373,626
Recovered									
Deferred Revenue, end of year	62,588	277	1,303	-	648,912	-	-	-	46,444
Revenues									
Provincial Grants - Ministry of Education	442,788	196,756		25,862		193,678	41,293	107,793	372,602
Other Revenue					1,100,198				
Investment Income		730		478			246		1,024
	442,788	197,486	-	26,340	1,100,198	193,678	41,539	107,793	373,626
Expenses									
Salaries									
Teachers								20,716	18,642
Principals and Vice Principals									12,471
Educational Assistants		155,395						20,362	183,471
Support Staff	109,926					138,228			25,177
Other Professionals						10,635	9,602		
Substitutes							4,839	5,733	329
	109,926	155,395	-	-	-	148,863	14,441	46,811	240,090
Employee Benefits	27,166	42,091				34,862	2,932	7,117	60,678
Services and Supplies	305,696			26,340	1,100,198	9,953	24,166	53,865	72,858
	442,788	197,486	-	26,340	1,100,198	193,678	41,539	107,793	373,626
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
	-	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 59 (Peace River South)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Early Learning	Career Grants	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		81,451	20,644	42,928		1,125,797
Add: Restricted Grants						
Provincial Grants - Ministry of Education	328,961	2,541,221	50,420			4,062,094
Other				21,472	34,875	1,174,551
Investment Income	1,337	724		854		5,417
	330,298	2,541,945	50,420	22,326	34,875	5,242,062
Less: Allocated to Revenue	330,298	2,541,945	45,237	16,347	27,079	5,444,354
Recovered		81,451	20,644			102,095
Deferred Revenue, end of year	-	-	5,183	48,907	7,796	821,410
Revenues						
Provincial Grants - Ministry of Education	328,961	2,541,221	45,237			4,296,191
Other Revenue				15,493	27,079	1,142,770
Investment Income	1,337	724		854		5,393
	330,298	2,541,945	45,237	16,347	27,079	5,444,354
Expenses						
Salaries						
Teachers		2,062,878				2,102,236
Principals and Vice Principals						12,471
Educational Assistants						359,228
Support Staff	2,951					276,282
Other Professionals						20,237
Substitutes	255,424		40,777		242	307,344
	258,375	2,062,878	40,777	-	242	3,077,798
Employee Benefits	50,369	479,067	4,460		12	708,754
Services and Supplies	21,554			16,347	26,825	1,657,802
	330,298	2,541,945	45,237	16,347	27,079	5,444,354
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, 2019

	2019 Budget	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,118,833	1,118,833		1,118,833	1,191,259
Investment Income	2,549		5,211	5,211	1,592
Gain (Loss) on Disposal of Tangible Capital Assets				-	157,628
Amortization of Deferred Capital Revenue	1,515,831	1,494,591		1,494,591	1,491,198
Total Revenue	<u>2,637,213</u>	<u>2,613,424</u>	<u>5,211</u>	<u>2,618,635</u>	<u>2,841,677</u>
Expenses					
Operations and Maintenance	1,118,833	1,118,833		1,118,833	1,191,259
Amortization of Tangible Capital Assets					
Operations and Maintenance	1,535,061	1,513,821		1,513,821	1,495,727
Transportation and Housing	414,930	414,930		414,930	416,491
Total Expense	<u>3,068,824</u>	<u>3,047,584</u>	<u>-</u>	<u>3,047,584</u>	<u>3,103,477</u>
Capital Surplus (Deficit) for the year	<u>(431,611)</u>	<u>(434,160)</u>	<u>5,211</u>	<u>(428,949)</u>	<u>(261,800)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	440,221	520,607		520,607	516,292
Total Net Transfers	<u>440,221</u>	<u>520,607</u>	<u>-</u>	<u>520,607</u>	<u>516,292</u>
Total Capital Surplus (Deficit) for the year	<u><u>8,610</u></u>	<u><u>86,447</u></u>	<u><u>5,211</u></u>	<u><u>91,658</u></u>	<u><u>254,492</u></u>
Capital Surplus (Deficit), beginning of year		10,451,934	271,602	10,723,536	10,469,044
Capital Surplus (Deficit), end of year		<u><u>10,538,381</u></u>	<u><u>276,813</u></u>	<u><u>10,815,194</u></u>	<u><u>10,723,536</u></u>

School District No. 59 (Peace River South)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,244,779	70,757,151	1,952,411	4,149,295		55,257	82,158,893
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,831,828	92,550	137,178			2,061,556
Deferred Capital Revenue - Other			32,038				32,038
Operating Fund		387,308	127,293		6,006		520,607
	-	2,219,136	251,881	137,178	6,006	-	2,614,201
Decrease:							
Deemed Disposals			100,889	525,904			626,793
	-	-	100,889	525,904	-	-	626,793
Cost, end of year	5,244,779	72,976,287	2,103,403	3,760,569	6,006	55,257	84,146,301
Work in Progress, end of year							-
Cost and Work in Progress, end of year	5,244,779	72,976,287	2,103,403	3,760,569	6,006	55,257	84,146,301
Accumulated Amortization, beginning of year		43,675,176	835,069	1,717,575	-	25,138	46,252,958
Changes for the Year							
Increase: Amortization for the Year		1,307,528	195,241	414,930		11,052	1,928,751
Decrease:							
Deemed Disposals			100,889	525,904			626,793
		-	100,889	525,904	-	-	626,793
Accumulated Amortization, end of year		44,982,704	929,421	1,606,601	-	36,190	47,554,916
Tangible Capital Assets - Net	5,244,779	27,993,583	1,173,982	2,153,968	6,006	19,067	36,591,385

School District No. 59 (Peace River South)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	23,716,661	581,264	1,156,078	25,454,003
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,061,556	32,038		2,093,594
	2,061,556	32,038	-	2,093,594
Decrease:				
Amortization of Deferred Capital Revenue	1,424,584	24,340	45,667	1,494,591
	1,424,584	24,340	45,667	1,494,591
Net Changes for the Year	636,972	7,698	(45,667)	599,003
Deferred Capital Revenue, end of year	24,353,633	588,962	1,110,411	26,053,006
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	24,353,633	588,962	1,110,411	26,053,006

School District No. 59 (Peace River South)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	(1)	158,428	15,420			173,847
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	3,611,589					3,611,589
Provincial Grants - Other			16,618			16,618
Investment Income		3,117				3,117
	3,611,589	3,117	16,618	-	-	3,631,324
Decrease:						
Transferred to DCR - Capital Additions	2,061,556		32,038			2,093,594
Facility Improvements Not Capitalized	1,118,833					1,118,833
	3,180,389	-	32,038	-	-	3,212,427
Net Changes for the Year	431,200	3,117	(15,420)	-	-	418,897
Balance, end of year	431,199	161,545	-	-	-	592,744

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

813 - 103rd AVENUE, DAWSON CREEK, BC V1G 2G2
TEL: (250) 782-3374 • FAX: (250) 782-3379 • dc@srbg.ca

10208 - 99th AVENUE, FORT ST. JOHN, BC V1J 1V4
TEL: (250) 785-5645 • FAX: (250) 785-0064 • fsj@srbg.ca

203 - 9815 - 97th STREET, GRANDE PRAIRIE, AB T8V 8B9
TEL: (780) 532-8303 • FAX: (780) 532-8374 • gp@srbg.ca

September 17, 2019

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, 2019. 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.

PS 3430 – Restructuring Transactions was effective April 1, 2018, however this standard was assessed as being not applicable to the District.

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 Panoulis, Flora Christenson and the staff at School District No. 59 (Peace River South) for their assistance in completing the audit.

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

JJN:jns

cc: Melissa Panoulis, CPA, CA
Secretary Treasurer

SCHOOL DISTRICT #59 (PEACE RIVER SOUTH)

SUMMARY OF RESERVES

(\$000's)	Jun.30/19 Reserve Balances	Jun.30/18 Reserve Balances	Change
School Budget Surpluses	\$395	\$548	(\$153)
School Trust Funds	649	631	\$18
School Based Funds (Sch.A)	1,044	1,179	-135
Unrestricted Equity	3,826	1,566	\$2,260
Internally Restricted Funds	0	2,237	(\$2,237)
Int.Rest. Funds Designated (Sch.B)	2,175	2,626	(\$451)
Special Purpose Funds (Sch.C)	172	495	(\$323)
Local Capital Reserve	277	0	\$277
District Funds	6,450	6,924	-474
Grand Total	\$7,494	\$8,103	(\$609)

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

(\$000's)	2017/18		Jun.30/18 Balances	2018/19		Jun.30/19 Balances
	Allocation	Spent (est.)		Allocation	Spent (est.)	
Capacity Building	301,000	-148,000	153,000	268,000	-153,000	268,000
Inquiry Based Learning			0			0
Ab Ed Surplus	69,415	-15,884	69,415		-69,415	0
Primary Literacy Project			0			0
Intermediate Literacy Project			0			0
District Numeracy Position	160,000	-160,000	0			0
Later to Literacy Project			0			0
School Development Fund	100,000	-100,000	0			0
Transportation Contingency		0	500,000	-500,000	0	0
SPDL High School Partnership	229,000	-75,068	153,932		-77,094	76,838
CSS renovation	1,750,000		1,750,000			1,750,000
Digital Content Strategist				80,000		80,000
Student Learning Grant	0	-61,935	0	0		0
Sub-Total	2,609,415	-560,887	2,626,347	-152,000	-299,509	2,174,838
Grand Total	\$2,609,415	(\$560,887)	\$2,626,347	(\$152,000)	(\$299,509)	\$2,174,838

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

	JUNE 30, 2019			JUNE 30, 2018			INCREASE (DECREASE)		
	School Surplus	Trust Funds	Total	School Surplus	Trust Funds	Total	School Surplus	Trust Funds	Total
Canalta	-2,343	14,215	11,872	16,095	9,207	25,302	-18,438	-667	24,275
DCSS - CMS	63,052	21,513	84,565	25,051	22,801	47,852	38,001	-1,288	36,713
Chetwynd Sec.	49,716	139,307	189,023	48,652	144,655	193,307	1,064	-5,348	-4,284
Crescent Park	14,175	6,041	20,216	30,852	-2,619	28,233	-16,677	8,660	-8,017
DCSS - SPSS	73,346	177,666	251,012	37,686	199,172	236,858	35,660	-21,506	14,154
Devereaux	-2,762	2,282	-480	-17,671	644	-17,027	14,909	1,638	16,547
Don Titus	1,893	23,451	25,344	28,517	16,094	44,611	-26,624	7,357	-19,267
Ecole Frank Ross	20,000	13,221	33,221	43,836	15,541	59,377	-23,836	-2,320	-26,156
Little Prairie	37,138	38,186	75,324	11,684	25,543	37,227	25,454	12,643	38,097
McLeod	1,724	12,885	14,609	11,492	15,556	27,048	-9,768	-2,671	-12,439
Moberly Lake	12,623	15,528	28,151	42,443	8,467	50,910	-29,820	7,061	-22,759
Parkland	6,765	4,439	11,204	3,491	20,039	23,530	3,274	-15,600	-12,326
Peace View	1,630	0	1,630	-668	0	-668	2,298	0	2,298
Pouce Coupe	23,104	11,009	34,113	47,134	7,865	54,999	-24,030	3,144	-20,886
South Peace DL	0	0	0	34,134	0	34,134	-34,134	0	-34,134
South Peace Elem.	0	0	0	192	0	192	-192	0	-192
Tremblay	33,125	75,351	108,476	59,392	63,713	123,105	-26,267	11,638	-14,629
Tumbler Ridge Elem.	17,388	9,437	26,825	20,478	11,025	31,503	-3,090	-1,588	-4,678
Tumbler Ridge Sec.	31,240	80,468	111,708	37,089	71,064	108,153	-5,849	9,404	3,555
Windrem	13,436	3,913	17,349	67,403	2,138	69,541	-53,967	1,775	-52,192
	<u>395,250</u>	<u>648,912</u>	<u>1,044,162</u>	<u>547,282</u>	<u>630,905</u>	<u>1,178,187</u>	<u>-152,032</u>	<u>12,332</u>	<u>-96,320</u>

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

	Opening Balance	Revenues	Expenses	Ending Balance
<u>MoEd Designated Funds:</u>				
Annual Facility Grant	\$220	\$286	(\$443)	\$63
Aborig.Ed. Technology	1	0	0	1
Learning Improve. Fund	42	156	-198	0
StrongStart	2	192	-194	0
Ready Set Learn	4	37	-41	0
French Language	0	108	-108	0
Community Links	55	365	-374	46
Attendance Support & Wellness	26	0	-26	0
CEF - Staffing	81	2,460	-2,541	0
CEF - Remedies	21	30	-46	5
CEF - Overhead	0	330	-330	0
	452	3,964	-4,301	115
<u>Other Special Purpose Funds:</u>				
WOW Bus	27	8		35
BLT Committee	5	4	-4	5
Chet Early Learn. HUB	0			0
DC Early Learn. HUB	11	10	-12	9
Early Learning Funds	43	22	-16	49
Career Grants		35	-27	8
	43	57	-43	57
TOTAL	\$495	\$4,021	(\$4,344)	\$172

SD59 2019/20 Preliminary Enrolments (FTE's)

School	Prelim. Budget	Sep-19	Change	Sep-18	Sep-19	Change
Canalta	233.0	238.0	5.0	237.0	238.0	1.0
Chetwynd Sec	280.0	258.7	(21.3)	268.0	258.7	(9.3)
Crescent Park	210.0	227.0	17.0	196.0	227.0	31.0
Devereaux	100.0	98.0	(2.0)	108.0	98.0	(10.0)
Don Titus	112.0	124.0	12.0	96.0	124.0	28.0
Ecole Frank Ross	500.0	492.0	(8.0)	461.0	492.0	31.0
Dist.Learn. & Kelly Lk	65.0	79.0	14.0	77.0	79.0	2.0
Little Prairie	215.0	227.0	12.0	221.0	227.0	6.0
McLeod	36.0	45.0	9.0	38.0	45.0	7.0
Moberly Lake	37.0	34.0	(3.0)	38.0	34.0	(4.0)
Parkland	40.0	42.0	2.0	55.0	42.0	(13.0)
Peace View School	25.0	24.0	(1.0)	21.0	24.0	3.0
Pouce Coupe	133.0	136.0	3.0	128.0	136.0	8.0
South Peace Elem	28.0	28.0	0.0	28.0	28.0	0.0
Dawson Creek Secondary	962.0	975.0	13.0	993.0	975.0	(18.0)
Tremblay	161.0	159.0	(2.0)	164.0	159.0	(5.0)
Tumbler Ridge Elem	225.0	223.0	(2.0)	230.0	223.0	(7.0)
Tumbler Ridge Sec	174.0	156.6	(17.4)	168.0	156.6	(11.4)
Windrem	80.0	67.0	(13.0)	82.0	67.0	(15.0)
District	(26.0)	0.0	26.0	0.0	0.0	0.0
Total FTE	3590.00	3633.31	43.31	3609.00	3633.31	24.31

SUMMARY:

Elementary:

Urban Dawson Creek	1,104.0	1,116.0	12.0	1,058.0	1,116.0	58.0
Rural Dawson Creek (incl.Pouce)	362.0	373.0	11.0	378.0	373.0	(5.0)
Chetwynd Area	444.0	452.0	8.0	437.0	452.0	15.0
Tumbler Ridge	225.0	223.0	(2.0)	230.0	223.0	(7.0)
	2,135.0	2,164.0	29.0	2,103.0	2,164.0	61.0

Middle/Secondary:

Dawson Creek	962.0	975.0	13.0	993.0	975.0	(18.0)
Chetwynd	280.0	258.7	(21.3)	268.0	258.7	(9.3)
Tumbler Ridge	174.0	156.6	(17.4)	168.0	156.6	(11.4)
	1,416.0	1,390.3	(25.7)	1,429.0	1,390.3	(38.7)
Distance Learn. & Kelly Lk	65.0	79.0	14.0	77.0	79.0	2.0

THE BOARD OF EDUCATION OF
SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)

LEASE OF REAL PROPERTY BYLAW NO. 2019-01

WHEREAS section 65 (5) of the *School Act* provides that a board of education may exercise a power with respect to the acquisition or disposal of property owned or administered by the board only by bylaw;

AND WHEREAS pursuant to Section 96 (1) of the *School Act*, “land” includes any interest in land, including any right, title or estate in it of any tenure;

AND WHEREAS section 96 (3) of the *School Act* provides that a board of education may dispose of land or improvements, or both, subject to the orders of the minister;

NOW THEREFORE be it resolved that the Board of Education of School District No. 59 (Peace River South) hereby authorizes to lease a portion of the premises known as Dawson Creek Secondary School Annex Buildings, legally described as, ***Lot 1, Section 10, Township 78, Range 15, West of the 6th meridian, Peace River District Plan 16955, Peace River Land District (PID: 011-749-954)***, to Northern Lights College of Dawson Creek, B.C., approving a nine year and eleven month lease term and additional terms as set out in the lease agreement satisfactory to the Secretary-Treasurer of the Board, and that the Secretary-Treasurer has authority to execute the lease on behalf of the Board;

This bylaw may be cited as Board of Education of School District No. 59 (Peace River South) Lease of Real Property Bylaw No. 2019-01.

Read a first time this **17th** day of **September, 2019**

Read a second time this **17th** day of **September, 2019**

Read a third and final time, passed and adopted this **17th** day of **September, 2019**

Tamara Ziemer, Chairperson of the Board

Melissa Panoulis, Secretary-Treasurer

I HEREBY CERTIFY this to be a true and original Lease of Real Property Bylaw No. 2019-01 adopted by the Board of Education of School District No.59 this **17th** day of **September, 2019**.

Melissa Panoulis, Secretary-Treasurer



School District No.59 (Peace River South)

September 12, 2019

To: Board of Education of School District No.59 (Peace River South)

The district is pleased to announce the following Principal or Vice Principal appointments effective August 1, 2019:

- Ron Berg - Principal of Dawson Creek Secondary School - Central Campus
- Sean Cowie - Vice Principal of Dawson Creek Secondary School – Central Campus
- Sue Wakeham - Vice Principal of Principal of Tremblay Elementary School

Respectfully,
Candace Clouthier
Superintendent
SD 59 Peace River South



School District No.59 (Peace River South)

August 1, 2019

**SD59 Peace River South
June 2019
Student Discipline Report**

June Suspensions:	
Controlled Substance	5
Fighting	2
Non-Compliance	1
Safety of Others	8
Total	16

Submitted by:

Mike Readman
Director of Instruction

School and Month

suspensions this year ----->

5 12 ←----- suspension days this year

8/20/2019

[illegible]

School District 59 Discipline Report for June, 2019.

Legend

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

8/20/2019

School and Month

Parkland Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	4 6	0 0	0 0	0 0	0 0	0 0	4 6

Peace View Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date															

Pouce Coupe Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	2 4	0 0	0 0	0 0	0 0	0 0	2 4

South Peace Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date															

Tate Creek Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date															

Tremblay Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019	0 0	0 0	0 0	0 0	0 0	0 0	1 3	0 0	3 3	0 0	0 0	0 0	0 0	0 0	4 6
	Totals To Date	0 0	8 13	14 11	0 0	0 0	2 2	23 20	1 1	45 34	3 4	0 0	0 0	0 0	0 0	96 84

Tumbler Ridge Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date															

Windrem Elementary		Bullying	Drugs/ Alcohol	Fighting	Indecent Behav	Indefinite	Instigat- ing	Non-com- pliance	Profanity	Safety of Others	Tobacco	Theft	Truancv	Vandal- ism	Weapons	Total
June	2019															
	Totals To Date	0 0	0 0	0 0	0 0	0 0	0 0	1 2	0 0	3 4	0 0	0 0	0 0	0 0	0 0	4 6

School District 59 Discipline Report for June, 2019.

Legend

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

8/20/2019

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	2019	0	0	5	13	2	4	0	0	0	0	0	0	1	3	0	0	4	4	0	0	0	0	0	0	0	0	0	0	12	24
FTEs	Totals To Date	0	0	15	30	21	28	1	1	0	0	3	3	30	35	1	1	82	108	3	4	0	0	0	0	0	0	0	0	156	209
SchoolType																															
Chetwynd Secondary		Bullying		Drugs/ Alcohol		Fighting		Indecent Behav		Indefinite		Instigat- ing		Non-com- pliance		Profanity		Safety of Others		Tobacco		Theft		Truancy		Vandal- ism		Weapons		Total	
June	2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	3	0	0	0	0	0	0	0	0	0	0	1	3
	Totals To Date	0	0	7	22	8	24	1	3	0	0	3	9	2	3	3	9	4	9	0	0	0	0	0	0	1	2	1	5	30	86
DCSS-Central Campus		Bullying		Drugs/ Alcohol		Fighting		Indecent Behav		Indefinite		Instigat- ing		Non-com- pliance		Profanity		Safety of Others		Tobacco		Theft		Truancy		Vandal- ism		Weapons		Total	
June	2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	11	0	0	0	0	0	0	0	0	0	0	3	11
	Totals To Date	0	0	13	38	15	69	3	5	0	0	2	3	15	25	2	3	26	51	0	0	2	4	0	0	3	4	0	0	81	201
DCSS-South Peace Campus		Bullying		Drugs/ Alcohol		Fighting		Indecent Behav		Indefinite		Instigat- ing		Non-com- pliance		Profanity		Safety of Others		Tobacco		Theft		Truancy		Vandal- ism		Weapons		Total	
June	2019																														
	Totals To Date	0	0	20	66	11	55	0	0	0	0	1	3	1	3	2	2	7	26	3	6	1	3	0	0	0	0	0	0	46	164
Tumbler Ridge Secondary		Bullying		Drugs/ Alcohol		Fighting		Indecent Behav		Indefinite		Instigat- ing		Non-com- pliance		Profanity		Safety of Others		Tobacco		Theft		Truancy		Vandal- ism		Weapons		Total	
June	2019																														
	Totals To Date	0	0	2	3	1	5	0	0	0	0	1	4	3	3	2	2	5	11	0	0	0	0	0	0	0	0	0	0	14	28
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	2019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	14	0	0	0	0	0	0	0	0	0	0	4	14
FTEs	Totals To Date	0	0	42	129	35	153	4	8	0	0	7	19	21	34	9	16	42	97	3	6	3	7	0	0	4	6	1	5	171	479
SchoolType																															
ALL SCHOOLS SUMMARY		Bullying		Drugs/ Alcohol		Fighting		Indecent Behav		Indefinite		Instigat- ing		Non-com- pliance		Profanity		Safety of Others		Tobacco		Theft		Truancy		Vandal- ism		Weapons		Total	
June	2019	0	0	5	13	2	4	0	0	0	0	0	0	1	3	0	0	8	18	0	0	0	0	0	0	0	0	0	0	16	38
FTEs	Totals To Date	0	0	57	159	56	181	5	9	0	0	10	22	51	68	10	17	124	205	6	10	7	3	0	0	4	6	1	5	327	688

Suspensions by Month

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Totals	Average
September	20	18	10	13	2	31	22	22	24	162	18
October	40	18	24	37	33	33	36	16	40	277	31
November	42	15	49	23	47	55	42	38	42	353	39
December	24	26	28	18	25	19	19	12	28	199	22
January	19	14	11	13	52	44	30	17	43	243	27
February	25	36	17	24	49	16	23	24	29	243	27
March	19	12	10	25	20	34	22	12	39	193	21
April	42	12	29	24	49	42	19	40	35	292	32
May	35	36	16	15	16	24	31	41	31	245	27
June	29	12	19	3	15	27	7	15	16	143	16
Total	295	199	213	195	308	325	251	237	327	2350	261
District FTE	4007	3804	3705	3614	3455	3480	3434	3553	3553	29052	3623
% of District FTE	7.36%	5.23%	5.75%	5.40%	8.91%	9.34%	7.31%	6.67%	9.20%	8.09%	

Suspensions by Type

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Totals
Bullying	4	6	6	12	6	9	5	1	0	49
Controlled Substance	60	35	82	63	65	57	52	23	57	494
Fighting	80	64	35	48	80	48	44	61	56	516
Instigating	28	26	18	2	4	9	15	5	10	117
Indecent Behavior	1	2	2	0	10	1	0	6	5	27
Indefinite	0	0	0	0	0	0	0	0	0	0
Non-Compliance	36	10	27	39	58	66	39	25	51	351
Profanity	23	4	6	3	6	21	10	13	10	96
Safety of Others	57	48	22	26	73	101	77	75	124	603
Smoking	5	1	4	0	0	5	3	18	6	42
Theft	0	0	3	1	5	3	0	3	3	18
Truancy	0	0	0	0	0	0	0	0	0	0
Vandalism	0	1	7	0	1	5	3	8	4	29
Weapons	1	2	1	1	0	0	3	0	1	9
Total	295	199	213	195	308	325	251	238	327	2351

Suspensions by School

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Totals	Average
DCSS	168	118	129	100	135	134	109	136	127	1156	128
CSS	34	17	49	26	47	40	43	22	30	308	34
TRSS	7	4	4	10	15	22	5	25	14	106	12
Canalta										23	3
Crescent Park										41	5
Devereaux										17	2
Don Titus										12	1
Ecole Frank Ross	0	2	4	11	22	29	55	26	44	193	21
Little Prairie										38	4
McLeod	0	0	0	0	0	0	0	0		0	0
Moberly Lake										9	1
Parkland										4	0
Pouce Coupe										15	2
Rolla										3	0
Tate Creek										7	1
Tremblay	27	36	7	5	77	74	27	13	96	362	40
Tumbler Ridge Elem.										6	1
Windrem										50	6
Total	295	199	213	195	308	325	251	237	327	2350	261

	2015-16	2016-17	2017-18	2018-19
CC	87	89	73	81
SP	47	20	63	46
	134	109	136	127



School District No.59 (Peace River South)

August 19, 2019

To the Board of Education:

Re: **Field Trip Coordinator Report - 2018-2019**

This past year was a busy year for student field trips in SD59. School principals approved a large number of single day trips and local overnight athletic trips.

At the District level there were the following trip approvals:

Type B Field Trips (BC and Alberta)

- Gwillim Lake – 24 school groups in Sept/Oct and May/June

In total, there over **400** students visited the Gwillim Lake site on overnight trips and over **100** visited on single day trips.

There were two outside groups who used the Gwillim Lake site during the summer:

- Family French Camp (14 days)
- Outland Youth Employment Program (11 days)

The Gwillim Lake site is booked sporadically in Sept/Oct, and fully booked from May 1st to the end of June.

- Vancouver: Canalta Gr. 7 and DCSS/CSS/TRSS - Youth innovation Day
- Abbotsford: Provincial Skills Competition
- Calgary: DCSS Athlete Development Class
- Grande Prairie: Don't Titus Gr 6-7
- Barkerville: Devereaux Gr 7

Type C Field Trips (International and other destinations in Canada)

- San Diego, CA – DCSS Senior Girls Volleyball
- Peru – DCSS- Me-to-We
- Winnipeg – DCSS Senior Social Studies

The 2019-20 school year is looking to be another busy travel year with lots of dates already booked for the Gwillim Lake site. Additionally, the DCSS Senior Girls Volleyball team is planning to travel to New Westminster in October and the DCSS/CSS French Immersion students will be traveling to Quebec in January/February.

Respectfully submitted

A handwritten signature in dark ink, appearing to be 'Mike Readman', with a stylized, cursive-like script.

Mike Readman
Director of Instruction/District Field Trip Coordinator

Montessori Review 2018/19

Conducted by:
C. Clouthier (Superintendent)
C. Fennell (Assistant Superintendent)

1. The Rationale:

Don Titus Montessori Elementary School has been operating as a Montessori school since September of 2014. There has been no review of the program since its inception, and no plan to monitor or assess the quality of Montessori programming. As a school of choice, it is important that the Board of Education has the confidence in supporting and recognizing that the Montessori program is authentic and sustainable. In order to assure the public that the school is maintaining the standards of both Montessori principles and the BC Curriculum, a decision was made to undergo a review in the 2018/19 school year.

2. The Process

On October 16, 2018, a letter was sent to the Board of Education outlining the rationale and the process for engaging in this review.

District staff developed a rubric for the review based on the National Center for Montessori in the Public Sector (NCMPS) rubric on the "Essential Elements on Montessori Practice in the Public Sector". The rubric focuses on five areas: Montessori Adults, Montessori Learning Environment, Family Engagement, Leadership and Organizational Development and Assessment. Teachers from Don Titus have done their Montessori training through the North American Montessori Center (NAMC). There is the Association Montessori Internationale Canada that provides a quality assurance program for private Montessori schools. We thought the NCMPS rubric fit better with the teacher training and its focus on the public sector. A meeting was held on December 14, 2019, to inform the staff of the upcoming review and to answer any questions or concerns. The Montessori rubric was distributed at the time and feedback was considered. We developed a parent survey, and the school would be using the Positive Discipline student survey. The rubric and parent surveys were given to the Principal to distribute to staff. We did a school visitation and had meetings with staff on June 14, 2019.

3. The Findings

The following were the results of teacher self-assessment of the rubrics and parent and student surveys:

- Montessori Adults (teacher qualifications and Montessori principles):
 - Teachers (n=6) rated this area as Satisfactory (4) to Exemplary (2)
 - Of the teaching staff for the 2018/19 school year:
 - 3 teachers are qualified with the NAMC diploma
 - 1 teacher is engaged in completing the NAMC qualification
 - 1 teacher/principal is engaged in completing the NAMC qualification (since completed by August 28, 2019)
 - 1 part time teacher has not engaged in a program of study for the NAMC qualification but continues to be mentored by a qualified Montessori teacher
 - 1 teacher was on a letter of permission and was mentored by qualified Montessori trained staff
- Montessori Learning Environment
 - Teachers (n=6) rated this area as satisfactory to exemplary except in the following areas:
 - Montessori scope and sequence (5 teachers rated this area of satisfactory and 1 rated it as needs improvement because it is a meshing of Montessori scope and sequence and the BC curriculum)
 - Mixed-age groupings of children (3 teachers indicated that Kindergarten is not mixed-age groupings because the work there is to catch the K's up as they have not received any pre-school Montessori exposure)
 - Inclusion and support in the classroom: (3 teachers indicated that while the goal is full inclusion and support in the classroom, there are pull-out programs directed by district specialists)
 - The teacher/principal rated this area as satisfactory to exemplary
 - Parents, for the most part, rated this area as satisfactory to exemplary, however; there were some parents who rated this area from 1-3 on a 5-point scale

- Family Engagement
 - Teachers (n=6) rated this area as satisfactory to exemplary
 - The teacher/principal rated this area as satisfactory to exemplary
 - Parents, for the most part, rated this area as satisfactory to exemplary, however; there were some parents who rated this area from 1-3 on a 5-point scale

- Leadership & Organizational Development
 - Teachers (n=6) rated this area as satisfactory to exemplary
 - The teacher/principal rated this area as satisfactory
 - Parents, for the most part, rated this area as satisfactory to exemplary, however; there were some parents who rated this area from 1-3 on a 5-point scale

- Assessment
 - Teachers (n=6) rated this area as satisfactory to exemplary
 - The teacher/principal rated this area as satisfactory
 - Parents, for the most part, rated this area as satisfactory to exemplary, however; there were some parents who rated this area from 1-3 on a 5-point scale

- Student Survey results (n=80):
 - 61% of students reported feeling very important to extremely important in their classroom
 - 76% of students reported feeling very happy to extremely happy in their classroom
 - 70% of students reported their classroom was a nice place or really nice place to be
 - 71% of students reported being very satisfied to extremely satisfied with their classroom
 - 40% of students reported students like or really like doing school work
 - 86% of students reported students get on with their teacher very well or extremely well
 - 76% of students reported they feel their teacher encourages them or really encourages them
 - 95% of students reported their teacher is friendly or really friendly towards them
 - 83% of students reported their teacher is very helpful or extremely helpful with their school work
 - 60% of students reported their teacher is very interested or extremely interested in how they are doing at school

Overall, students enjoy being at school and feel safe and accepted.

The following are themes that emerged in the comments from staff, parents and from observations of district staff.

- Parents:
 - Know what their children are learning and feel informed
 - School and PAC work hard to provide information about Montessori for all parents
 - Like the food prep program and that the outdoor environment is utilized
 - Are aware of the student handbook, information is readily available, and opportunities are communicated
 - Feel welcome and involved in the school and they are able to see Montessori in action
 - Communication is open, and parents are welcomed partners in that communication – parents have space to ask questions and access materials
 - Principal is seen as approachable, has commitment to Montessori – very happy with the work she is doing in the school
 - See the use of Montessori principles
 - The school is always trying new things and updating goals
 - Review should be the job of the district, not the school
 - Report cards are thorough, and parents see ongoing assessment and communication throughout the year
 - There is ample opportunity for parent/teacher/student discussion of work
- Teachers:
 - What is going well:
 - Collaboration among staff on Pro D days
 - Teachers mentor new teachers
 - Active and great PAC
 - Students monitor themselves regarding work – path to independence
 - Two are members of Montessori PSA (Provincial Specialist Association)
 - Students mentor each other – new students are paired with experienced Montessori students
 - EA's work with teachers on Montessori methodology
 - Students have choice of work and environment

- Students have tasks to do – have responsibility for class and school
 - Full inclusion
 - Open classrooms to parents
 - Field trips build skills in students
 - Build student success and confidence
 - Visitations to other Montessori schools occurs
 - Multi age learning teams
 - Long work periods established
 - Families welcomed, educated and included
 - Principal currently taking Montessori training (note: as of August 28, the Principal has completed her training)
 - Principal supports full implementation of Montessori
 - Teachers like and are proud of the Montessori program
- Challenges or Barriers to Full Montessori Implementation:
 - Since there is no pre-school Montessori program, the K teacher must take students through pre-school Montessori stages
 - Any pull out programs are with district specialists or directed by those specialists
 - Two are still working on Montessori qualifications
 - Follow BC curriculum and embed Montessori principles – BC curriculum is the “what” and Montessori is the “How”
 - Limited Montessori materials
 - Difficult to integrate students who come in part way through the year – takes time
 - Classroom communities are bound by class size and composition limits
- District Staff
 - Use of Montessori materials are phased out as students get older
 - Move toward being independent learners – plan and monitor own learning
 - Mixed ability groupings
 - Students teach and monitor each other
 - Students go out of their way to include others – good relationships across the school
 - Teachers involved in ongoing Montessori Pro D and are immersed in the Montessori philosophy – never ending learning
 - Some teachers part of Montessori PSA

- Visits to other Montessori schools occurs
- Positive discipline implemented
- On-going assessment
- Use of performance standards and rubrics and a blending of assessments including “Come and get me and show me”
- Self and peer assessments
- Calm, focused classrooms with student choice
- Bridging the gap between BC curriculum and Montessori
- Have a plan around inducting/orienting parents to the Montessori principles
- Teachers support and mentor each other
- Classrooms are open all the time and communication with parents is on-going
- Students have choice and responsibility
- Parents have many opportunities to be in the school
- Staff see that students fit in, ask for help, work together to solve problems in an environment of trust and respect – Belonging for all students
- Involve community
- Practical life skills in the classroom
- Involvement with community – part of something bigger

NOTE: There are more detailed notes and data in each of the above areas as well as reading data for the school.

4. Summary:

Overall, based on the data gathered, it is the belief of district staff that Don Titus Montessori is carrying out many of the principles of a Montessori school and classroom in its practice. The staff have been intentional about seeking solutions when structures constrain the full implementation of a Montessori program. The staff we interviewed were committed to and passionate about the Montessori principles. As a whole, the staff was committed to on-going Pro-D, collaboration and continued learning in the Montessori methods. In speaking with students, they were able to demonstrate and speak to the skills they have learned and spoke positively about their journey to becoming an independent learner. Students were able to articulate the principles of the Montessori program.

5. The Recommendations:

- a. That the school staff create a process for annual review of the Montessori program.

- b. That the staff continues to seek solutions to challenges and barriers that might impact the ability to fully implement Montessori methodology within the BC curriculum.
- c. That staff hired to the school, have a commitment to gaining the Montessori qualification.
- d. That the district conducts a review of the Montessori program every five years.

British Columbia News

Immunization status reporting next step in ongoing effort to protect against outbreaks

<https://news.gov.bc.ca/20156>

Friday, July 5, 2019 3:00 PM

Vancouver - Parents and guardians will be expected to provide public health units with immunization records for students enrolled in the provincial school system.

The Province is implementing this mandatory reporting requirement through the Vaccination Status Reporting Regulation.

“In the wake of the global measles outbreaks this spring, B.C. is implementing several measures to protect children and families from this and other communicable diseases through improved immunization,” said Adrian Dix, Minister of Health.

“Starting this school year, parents and guardians will be expected to provide the immunization status of their children to their local public health unit,” said Dix. “This mandatory reporting of the immunization status of students will ensure the public health system is prepared in the event of an outbreak. Furthermore, with the up-to-date records, public health can reach out to families with children behind on their immunizations and provide an opportunity to catch them up, as well as discuss any concerns with parents.”

Most parents are already in compliance with this requirement, so they will not need to do anything further when the new school year starts. Parents or guardians with an incomplete or missing record will be contacted by public health on how to provide their child’s immunization information if it is needed, plus receive information on upcoming school-based or community health clinics where their child can receive immunizations if they require them.

“Through this additional measure, we can be confident that health officials will be able to provide better protection to our students by preventing outbreaks,” said Rob Fleming, Minister of Education. “Improving the rates of immunization of children and youth is critically important for student safety and healthy schools across B.C.”

Public health officials will review school enrolment records in late August and into October 2019 to match them against immunization records for kindergarten-to-Grade 12 students that currently exist in the provincial immunization registry. For the first year of the reporting requirement, the goal will be to help parents get their children up to date on immunizations by the end of the school year.

Considerable work has already been done, and more is underway to help prepare for mandatory immunization status reporting. As part of the measles immunization catch-up campaign, health authorities have been reviewing thousands of records in relation to measles vaccinations. At the same time, parents have been providing health units missing and updated records while taking advantage of the measles immunization clinics.

Mandatory reporting of student’s immunization status increases public health’s ability to respond during an outbreak, as it allows health officials to quickly identify those who are under-and

It is also a prompt for parents to check and ensure immunizations for their children are up to date and provides public health officials another opportunity to connect with families about why immunization is important for the health and well-being of their children, as well as the community. In addition to public health clinics, parents are able to get their children immunized through their primary care providers or community pharmacists.

Mandatory reporting is part of the ongoing plan to increase immunization rates for all vaccine-preventable diseases. This effort commenced with the measles immunization catch-up program in April 2019. The most recent data indicates that increasing the opportunities for guardians to get children immunized is improving immunization levels overall.

“This spring, we launched the catch-up measles immunization program throughout schools and public health units, which is having a positive effect,” said Dix. “Since April, the number of kindergarten-to-Grade 12 students having received two doses of measles vaccine has increased by over 33,000. Based on the records reviewed so far by health authorities – amounting to over 566,000 – nearly 95% of students have received one or two doses of vaccine.”

B.C. has a comprehensive provincial childhood immunization program, which includes coverage for a wide variety of diseases including measles, mumps, rubella, tetanus, pertussis, polio, HPV, varicella, diphtheria, influenza, meningococcal disease and hepatitis.

Learn More:

To find a public health unit anywhere in the province, visit:

<https://immunizebc.ca/finder>

Learn more about measles and the vaccines online:

<https://www.healthlinkbc.ca/health-feature/measles>

Visit BC Centre for Disease Control’s website for the latest measles updates in B.C.:

<http://www.bccdc.ca/about/news-stories/stories/measles-information-for-british-columbians>

To learn more about B.C.’s provincial childhood immunization program, visit:

<https://immunizebc.ca/what-vaccines-does-your-child-need-and-when>

Media Contacts

Ministry of Health

Communications

250 952-1887 (media line)

Ministry of Education

Government Communications and Public Engagement

250 356-5963



ImmunizeBC

Evidence-based immunization information
and tools for B.C. residents[About Vaccines & Diseases](#)[Vaccines for All Ages](#)[Find a Clinic](#)[More ...](#)

School-age children & teens

[What vaccines do
school-age children
need and when? \(/what-
vaccines-do-school-age-
children-need-and-when\)](#)

[Consent for vaccines
\(/consent-vaccines\)](#)

[Preparing for a
positive experience
\(/preparing-positive-
experience-0\)](#)

[Vaccination Status
Reporting Regulation
\(/vaccination-status-
reporting-regulation\)](#)

Vaccination Status Reporting Regulation

[\(javascript:window.print\(\)\)](#)

Government has approved the Vaccination Status Reporting Regulation requiring parents or guardians to report the vaccination status of their school-age children. This regulation comes into force on July 1 and public health units will begin implementation of the regulation in September of 2019.

Recent outbreaks of vaccine-preventable disease in BC have highlighted the importance of immunization coverage rates, particularly for children in the kindergarten to Grade 12 (K-12) school system. Since the beginning of 2019, there have been 29 confirmed cases of measles among B.C. residents. In response to these

measles cases, the Province launched a two-phase plan to increase immunization rates in B.C.

Phase one was a measles catch-up program, which launched in March and will continue until the end of June for K-12 students. During the period April 1 to June 30, 2019, 27,747 doses of measles-containing vaccines have been administered by providers in health authorities to kindergarten to Grade 12 students. This is a preliminary total and will rise when all records are received by public health officials.

Phase two is the introduction of the Vaccination Status Reporting Regulation (Regulation) under the Public Health Act. When the Regulation is enacted on July 1, 2019, every student from K to 12 in public and independent schools, and those who are home-schooled, will be expected to have their complete immunization records in the Provincial Immunization Registry (the Registry).

If your child received their immunizations from a public health nurse in B.C., the information is automatically entered into the Registry and a record in the system will exist. If your child received any of their immunizations from a physician or pharmacist or out of province, the information about those immunizations may not have been entered into the Registry and a record may be absent or incomplete.

Why do we need vaccination status reporting?

Mandatory reporting of student's immunization status increases public health's ability to respond during an outbreak, as it allows health officials to quickly identify those who are underimmunized and unimmunized.

It is also a prompt for parents to check and ensure immunizations for their children are up to date and provides public health officials another opportunity to connect with families about why immunization is important for the health and well-being of their children, as well as the community.

What will happen after July 1?

Health Authorities will be reviewing immunization records starting in late August and then will contact only those parents/guardians or students with incomplete or missing information. Information will be provided on how to update their school age children's immunization records and where to drop off the information.

If you are not contacted by public health, it means your records are complete and no further action is required. In subsequent years, only those who are enrolling in B.C. schools for the first time (e.g., Kindergarten or students who are new to the province), will be required to provide this information.

How will students' confidential immunization information be protected?

Students' confidential immunization information is protected under the British Columbia's Freedom of Information and Protection of Privacy Act (FIPPA). Health authorities must collect, use and disclose the information in accordance with FIPPA.

In compliance with FIPPA, health authorities have established security protocols to ensure only authorized public health staff can access, view, use and disclose confidential immunization information.

The Vaccine Status Reporting Regulation (Regulation) also includes a requirement to collect and store immunization records in a manner that ensures confidentiality and security until they are transmitted to health authorities.

Health authorities, through public health staff, are required to ensure confidential information is securely stored, and if required, disposed in a manner that ensures confidentiality.

In some health authorities, schools already distribute and collect immunization consent forms to facilitate immunization information flow between public health and parents to support existing school-based immunization programs (Kindergarten, and in Grade 6 and 9).

School staff/teachers/administrators are not authorized to review a student's immunization information. School employees will not be contacting parents to ask for immunization information on behalf of the health authorities.

School employees will not be reviewing students' immunization information, nor will the schools establish a database of student's immunization information.

Public health staff currently ensures that all confidential information provided to parents through schools is provided in a sealed envelope. Parents returning

information through the schools should ensure their provided information is also returned in a sealed envelope to protect their child's privacy.

Parents may also return confidential information directly to their local health authority/unit.

The plans for distribution and collection of immunization information for implementation of the Regulation are currently being developed by health authorities, the BC Centre for Disease Control, and the Ministries of Health and Education.

Details of how this information will be distributed and collected, and the measures taken to ensure privacy and confidentiality, will be publicly communicated closer to the start of the 2019/20 school year.

What do schools (employees/administrators) have to do?

Currently, public health staff, program and privacy experts in the Ministries of Health and Education, health authorities, and the BC Centre for Disease Control are developing implementation protocol and processes for the Vaccination Status Reporting Regulation (Regulation).

For now, there is no change in the role of the school with the implementation of this Regulation.

Schools and school districts will continue to provide the public health units with the class lists.

Schools are responsible to ensure that registered students have up to date demographic information recorded.

Schools will maintain current practice and continue to support public health with the distribution and collection of consent forms as part of the routine process for immunization clinics offered at schools in Kindergarten and Grade 6 and 9.

How will parents be informed about what they need to do?

Public health staff from health authorities will be contacting parents only if their children have missing or incomplete immunization records. The role of schools in

this process is under review with further details to be determined prior to commencement of the 2019/20 school year.

Public health staff will provide directions to parents on how and where to submit their children's immunization information.

What provincial legislation authorizes the collection and use of students' immunization information?

The collection and use of immunization information by public health officials is allowed and anticipated under the Public Health Act and associated regulations, including the new Vaccine Status Reporting Regulation (Regulation).

The Office of the Information and Privacy Commissioner (OIPC) has reviewed the privacy and information sharing considerations of this Regulation with the Ministry of Health (MoH). The MoH will continue engagement with the OIPC to ensure privacy and information considerations are addressed, and changes applied if warranted.

What can you do now, before the new school year?

If you know your child's immunizations and record are up to date, and you are not contacted by public health and asked to provide information, no further action is required.

If you believe your child's immunization is not complete or does not exist in the BC Registry, you will be contacted by public health. You could prepare by doing the following:

Students who received their vaccines through a physician and for whom parents have misplaced their child's records are encouraged to contact the physician's office to receive a copy of their immunization record and to ensure the immunizations are up to date.

Students who received their vaccines outside BC are encouraged to get a copy of their immunization record from their original provider.

**** Please Note:** At present, children attending schools in First Nations communities (on-reserve) are excluded from this regulation until further notice.

B.C. Ministry of Health News Release (<https://news.gov.bc.ca/releases/2019HLTH0079-001366>)

Date last updated: Tuesday, Aug 13, 2019

Date last reviewed: Thursday, Jul 04, 2019

Vaccines for All Ages

Infants & young children

School-age children & teens

What vaccines do school-age children need and when?

Consent for vaccines

Preparing for a positive experience

Vaccination Status Reporting Regulation

Adults

Pregnancy

Travellers

FAQ about vaccine schedules

If you choose not to vaccinate

Find a health unit

Ask a question



School District No.59 (Peace River South)

2019-20 BOARD REPRESENTATIVES

ELECTORAL AREA 1 (Chetwynd & Rural Area)		
Crystal Hillton -VICE-CHAIR	250-788-5048 cell	chillton@sd59.bc.ca
Becky Borton	250-788-5109 cell	rborton@sd59.bc.ca
ELECTORAL AREA II (Tumbler Ridge & Area)		
Roxanne Gulick	250-257-4148 cell	rgulick@sd59.bc.ca
ELECTORAL AREA III (City of Dawson Creek)		
Tamara Ziemer - CHAIR	250-219-5504 cell	tziemer@sd59.bc.ca
Jennifer Lalonde	250-719-7361 cell	jlalonde@sd59.bc.ca
ELECTORAL AREA IV (Rural Areas surrounding Devereaux, McLeod, Parkland, Colonies, Pouce Coupe)		
Chad Anderson	250-719-6419 cell	canderson @sd59.bc.ca
Travis Jones	250-719-5535 cell	trjones@sd59.bc.ca

Committee Representatives:

Policy Committee	(District Staff – C. Clouthier)
Professional Development Committee	
Finance-Audit/Budget	Committee Of The Whole

Program/Provincial Council Liaisons:

Transportation	Dawson Creek – Chetwynd - (District Staff – M. Panoulis/ W. Simlik/ J. Lekstrom)
BCSTA	
DPAC	(District Staff – P. Chisholm)
Aboriginal Education	Dawson Creek – Chetwynd – (District Staff – C. Fennell)
BCPSEA	R. Gulick

School Liaisons:

Canalta Elem.	T. Ziemer	Moberly Lake Elem.	B. Borton
DCSS (SP & Central)	T. Ziemer/J. Lalonde	Parkland Elem.	T. Jones
Chetwynd Secondary	B. Borton/C. Hillton	Peace View Elem.	T. Jones/C. Anderson
Crescent Park Elem.	J. Lalonde	Pouce Coupe Elem.	T. Jones
Devereaux Elem.	C. Anderson	South Peace Elem.	T. Jones/C. Anderson
Don Titus Montessori	C. Hillton	Tremblay Elem.	T. Ziemer
Ecole Frank Ross	J. Lalonde	Tumbler Ridge Elem.	R. Gulick
Little Prairie Elem.	C. Hillton	Tumbler Ridge Sec.	R. Gulick
McLeod Elem.	C. Anderson	Windrem Elem.	B. Borton



School District No.59 (Peace River South)

DATE: September 1, 2019
PLACE: Board Office – Dawson Creek
CHAIR: Chad Anderson

Policies/Regulations for Discussion:

Policies/Regulations for Circulation:

Policies/Regulations for Approval:

- Policy 4530: Animals in District Facilities

Policies/Regulations for Repeal:

4530 Animals in District Facilities

Policy 4530

STATUS: **FOR ADOPTION**

ANIMALS IN DISTRICT FACILITIES

Adopted: April 14, 2004;

Last Revised: June 19, 2013; Sept, 2019

Description:

Whenever there are animals in school district facilities, the safety and well-being of individuals on site and the care and health of the animals will be primary considerations.

The Board of Education supports:

Small animals in the classroom that stimulate learning and teach students about responsibility and care.

Assistance dogs who are specially trained to assist children and adults who have a physical or developmental disability. The use of assistance dogs is a recognized aid to children and adults with significant needs. These trained dogs will be allowed in the school, on school district property and on school district buses when it has been determined that the assistance dog helps the student to have equal access to the services, programs or activities offered by the school district.

Therapy dogs who are in schools to support learners with emotional support. In recognition of their use, balanced with the running of a school, one trained therapy animal may be housed in a school. These animals must be trained and under the supervision of an adult at all times. The introduction of the therapy dog to the school community must not create barriers to another students' learning.

Considerations for other animals in schools shall be addressed in the regulation.

ANIMALS IN DISTRICT FACILITIES

Adopted: April 14, 2004

Last Revised: June 19, 2013; June 2019

Definitions:

Classroom pet: defined as an animal chosen by a teacher to be kept in their individual classroom for some type of educational value, such as a means to stimulate learning, and teach students about responsibility and compassion through their care and upkeep. The pet will be small and kept in a cage or tank. The teacher is ultimately responsible for the care and maintenance of the classroom pet within the classroom and to ensure the health and safety of the school community.

Assistance Dog: means a dog specifically trained to mitigate an individual's disabilities. "Assistance Dogs" have the qualifications prescribed by Assistance Dogs International. Assistance Dogs include, but are not limited to:

- "Guide Dogs" are dogs trained to assist persons who are visually impaired
- "Autism Support Dogs" are dogs trained as assistants for persons with autism and which have the qualifications prescribed by Assistance Dogs International.
- "Hearing Dogs" are dogs that alert individuals who are deaf or hard of hearing to specific sounds.
- "Seizure Response Dogs" are dogs trained to provide emergency response for individuals with epilepsy
- "Service Dogs" are dogs trained to assist individuals who utilize a wheelchair.

Therapy Dog: means a dog trained and certified by an accredited organization and is trained to provide affection and comfort to individuals in many different settings.

Description:

Animals are welcome in the school building and/or school property as long as they provide an educational, social/emotional or service aspect for the students in the school. Animals in school are primarily for teaching the students' responsibility, empathy and caring about the health and well-being of others. Human and animal health and safety outweigh educational considerations.

1.0 Classroom Pets

Classroom pets housed in the school facility, will be subject to the Principal's approval, and there will be relevance to the educational program of the students.

1.1 Small animal pets (e.g. fish, rabbits etc.)

- 1.1.1 The classroom teacher shall be responsible for maintaining a clean environment for the animal, and for the care and responsibility of any animal left in the classroom.
- 1.1.2 Provision for the care of a live animal on weekends and holidays is the responsibility of the classroom teacher.
- 1.1.3 All animals in the classroom shall be kept in enclosed, self contained, environments that will not permit unsupervised handling of the animal by students.
- 1.1.4 The animal's environment shall be large enough to provide for the care and health of the animal.

2.0 Other Pets

2.1 Larger Animals (e.g. dogs etc.)

- 2.1.1 Any larger animal remaining at school for the day must be in training, trained and/or certified as therapy animals and/or therapy animals.
- 2.1.2 The animals are not permitted to stay in the building overnight.
- 2.1.3 The owner is responsible for cleaning up the animal's waste so that it does not contaminate the building or the grounds.

2.2 Pet Exhibition

- 2.2.1 Teachers should have Principal approval and ensure that the health and safety of their students is considered prior to approving one-time animal visits, such as show and tell, selecting a classroom pet or petting farm activities.

3.0 Introduction to the Classroom/School:

Prior to introducing any animals into the classroom, teachers shall be certain that students and school personnel do not have any health (physical, emotional) concerns to the animal's presence and that:

- a) the animals are certified by a veterinarian to be free from any diseases or parasites and do not present the risk of introducing disease over time (ie: salmonella in the shell of a turtle);
- b) the animal(s) will present no physical danger to students;
- c) the animal(s) will not be unduly stressed by being introduced to the classroom environment;
- d) students will be instructed in the proper care and handling of the animal.
- e) When an animal constitutes a health or safety risk, or represents a risk to the security and well being of a student or staff member, the animal shall be removed.

4.0 Procedures for Assistance/Therapy Dogs

The following procedures will be put into place prior to the "Assistance/Therapy Dog" being allowed into the school.

4.1 Parent/Guardian or trainer (a trainer being the adult in control of the dog at all times) Responsibilities

- 4.1.1 Parents/Guardians or trainers will make application to the district with:
 - a) A letter outlining the specific benefits an Assistance/Therapy Dog will have on their child's or in the case of a trainer general students' education;

- b) A letter of recommendation from a professional (Medical Doctor, Psychologist, Certified Behaviour Therapist etc.), recommending the use of an Assistance/Therapy Dog for the child and outlining how the Assistance/Therapy Dog will help improve the student's access to learning;
- c) A Certificate of Training for the Assistance/Therapy Dog from an accredited organization;
- d) Certification of up to date vaccinations provided by a Doctor of Veterinary Medicine and a letter confirming that the Assistance Dog/Therapy is in good health;
- e) An annual copy of a municipal dog license, if applicable; and,
- f) Evidence that the student or trainer can maintain appropriate care and control of the Assistance/Therapy Dog while it is on school property.
- g) Parents/Guardians or trainer will take responsibility for providing necessary training for any school staff in the use and care of the Assistance/Therapy Dog.

4.1.2 Parents/Guardians or trainer will provide:

- Food
- Water bowl
- At least one bio-break procedure per day
- Suitable container for waste, the removal and disposal of the waste

4.2 School District/School Responsibilities

4.2.1 The school district shall not be responsible for the training, feeding, grooming or any care of any assistance/therapy dog permitted to attend school or ride on school buses under this policy. The school district must approve any person who is authorized to assist in the care and supervision of the assistance/therapy dog while on school property.

4.2.2 The Case Manager and Principal/Vice Principal will arrange a case conference with the parents/guardians or trainer, the student (when appropriate), appropriate school and district staff and other necessary consultants to develop a plan to define:

- a) The purpose and function of the Assistance/Therapy Dog;
- b) Who will accompany and handle the Assistance/Therapy Dog outside during recess and lunch breaks;
- c) The safest and most environmentally sound place for the Assistance/Therapy Dog to relieve itself;
- d) Considerations for transitioning the Assistance/Therapy Dog into the school;
- e) Considerations for weather, school safety procedures, rules of conduct around the assistance dog and classroom considerations.

4.2.3 To send information letters regarding the Assistance/Therapy Dog to all staff, students and parents/guardians involved with the school. These letters, which shall be retained in the student's confidential file, would include:

4.2.3.1 To the school community:

This letter will inform all staff including teachers, educational assistant, custodians, support staff, lunch hour supervisors, regular volunteers, and health and safety representatives of the presence of the Assistance/Therapy dog.

4.2.3.2 To the parents/guardians of students in the school:

This letter will elicit information concerning allergies, extreme phobias, and other concerns from the students and parents/guardians.

4.2.3.3 To the parents/guardians of students who will be sharing bus transportation with the student who owns the Assistance/Therapy Dog:

This letter will elicit information concerning allergies, extreme phobias, and other concerns from the students and parents/guardians.

- 4.2.4 To screen and approve any trainers or other personnel required to assist with the care and supervision of the dog while on school property. A criminal record check may be required for non-school district personnel.
- 4.2.5 Revise emergency procedures as required to include the Assistance/Therapy Dog, such as evacuations and notify the Fire Department regarding the existence of the Assistance/Therapy Dog.
- 4.2.6 Arrange for demonstrations from a certified trainer for the student body, staff and the community as required to provide education and awareness of Assistance/Therapy Dogs in schools.

5.0 Limiting, Removing or Excluding Assistance Dogs from School

- 5.1 The Principal may limit, remove or exclude from school facilities or property any Assistance /Therapy Dog if the Assistance/Therapy Dog:
 - a) Is unable to reliably perform the service for which it has been approved;
 - b) Is not under the full control of the student with the disability or the trainer;
 - c) Does not urinate or defecate in appropriate locations;
 - d) Vocalizes unnecessarily;
 - e) Shows aggression toward people or other animals;
 - f) Is a public health risk;
 - g) Is unclean and unsanitary;
 - h) Or the dog's presence significantly impairs the learning of students.
- 5.2 The Principal may limit, remove or exclude from school facilities or property any Assistance/Therapy Dog if the student or the student's parents:

- a) fail to provide or maintain current documentation required by these regulations;
- b) fail to abide by any additional conditions of the terms of an Individual Education Plan regarding their assistance/therapy dog.

6.0 Restrictions for Assistance/Therapy Dogs

The School District imposes some restrictions on Therapy Dogs for safety reasons. Areas or programs which may be considered off-limits for Therapy Dogs include, but are not limited to:

- Laboratories, mechanical rooms, custodial closets, food preparation areas, areas where protective clothing is necessary, areas which have exposed, sharp metal cutting or other sharp objects which may pose a threat to the Assistance/Therapy Dog's safety, areas with high levels of dust, and areas where there is moving machinery.

The determination to deny or limit the access of an Assistance/Therapy dog to specific programs or areas of that school facility will be on a case-by case basis.

7.0 Conflict Resolution:

Employees, students/parents of a student with medical issues that are impacted by dogs (such as respiratory diseases) should contact the school Principal if they have a concern about exposure to an Assistance/Therapy Dog. The employee, student/parents of a student will be asked to provide medical documentation that identifies the disability and the need for an accommodation. The school Principal will facilitate a process to resolve the conflict that considers the conflicting needs/accommodations of all persons involved.

8.0 Notice of Appeal

Any student/parent of a student with an Assistance/Therapy Dog who is aggrieved by the school Principal's decision to remove, limit or exclude an Assistance/Therapy Dog may appeal the decision using the usual appeal process developed by the School District.

9.0 Elevated Risk Animals

The District discourages the presence of the following animals in school environments for reasons of elevated risk:

- Cats
- Reptiles
- Animals that have histories of being aggressive or unpredictable