



REGULAR MEETING OF THE BOARD OF SCHOOL DISTRICT 10 (Arrow Lakes)

MINUTES

School Board Office

Date: Tuesday December 10, 2019
7:00 pm

PRESENT

TRUSTEES: L. Brekke, M. Teindl, C. Dixon, D. Simon, R. Farrell

STAFF: T. Taylor, M. Grenier, P. Dubinsky, S. Woolf

OTHERS:

1. CALL TO ORDER:

L. Brekke called the meeting to order at 7:19 pm.

Acknowledgement of Territory

2. ADOPTION OF AGENDA:

Moved by R. Farrell, seconded by D. Simon that the Agenda be adopted as presented.

CARRIED

3. ADOPTION OF MINUTES:

Moved by D. Simon, seconded by M. Teindl that the Minutes of the Regular Meeting of November 19, 2019 be adopted as presented.

CARRIED

4. PRESENTATIONS

Nil

5. DISPOSITION OF PREVIOUS PRESENTATIONS

Nil

6. FINANCIAL UPDATE: (S.Woolf)

- a) November 30, 2019 Financial Report (report attached)
- b) Statement of Financial Information (SOFI) Cover Report (attached)
- c) 2018-2019 Statement of Financial Information (SOFI) Report

Moved by D. Simon, seconded by R. Farrell that the Board of Education for School District 10 (Arrow Lakes) approve the 2018-2019 Statement of Financial Information Report as presented and as attached.

CARRIED

The approved 2018-2019 Statement of Financial Information Report will be posted on the SD10 Website at: <https://sd10.bc.ca/board-of-education/financial-information-budgets/>

7. QUESTIONS REGARDING FINANCIAL

Nil

8. REPORTS

a) Chairperson:

i. Report attached

Board Chair Brekke provided clarity regarding the composition of the SOGI Policy Committee and the intent of the Policy Committee. It was confirmed that the composition of the Policy Committee will follow the standard district process for committee structures.

The Board agreed to donate \$150 to local food hampers from the Trustee Fund.

b) Education Partnership Committee

i. [November 19, 2020 Education Partnership Committee Meeting Minutes](#)

- ii. Recommendation to write a letter to the Ministry of Education regarding the Funding Formula Model Review.

c) Parent Advisory Council / Trustee Liaison Reports:

- i. Burton Elementary School (D. Simon)
 - Report attached
- ii. Edgewood Elementary School
 - No report
- iii. Nakusp Elementary School (M. Teindl)
 - Report attached
- iv. Lucerne Elementary-Secondary School (R. Farrell)
 - Report attached
- v. Nakusp Secondary School (M. Teindl)
 - Report attached

- vi. District Parent Advisory Council
No report
 - vii. CUPE/Board Liaison (M. Teindl)
 - Report attached
 - viii. ALTA/Board Liaison Meeting (M. Teindl)
 - Report attached
 - ix. Occupational Health and Safety Committee
No report
 - x. Chamber of Commerce (C. Dixon/R. Farrell)
 - Nakusp:
Completed a Natural Resources Questionnaire
Light up the Lights took place December 6, 2019
 - New Denver/Silverton: (R. Farrell)
Merchants Night took place December 5, 2019
 - xi. Strong Start Centres
 - Southern Zone (Burton, Fauquier, Edgewood)
 - xii. Arrow Lakes Indigenous Educational Advisory Council
No report
- d) Branch / BCSTA / BCPSEA (L. Brekke)
- i. Branch: Report attached
 - ii. BCSTA: Report attached
 - iii. BCPSEA: Report attached
- e) Superintendent/Secretary-Treasurer: (T. Taylor)
The Superintendent/Secretary-Treasurer Report was presented at the Education Partnership Committee Meeting. A copy of this report is included as part of the Regular Meeting Minutes.

9. OLD BUSINESS:

- a) Policy 680: Transportation Assistance

Moved by D. Simon, seconded by M. Teindl that the Board of Education for School District 10 (Arrow Lakes) defer the approval of the revisions to the Transportation Assistance Policy.

CARRIED

- b) Policy 322: Physical Restraint and Seclusion

Moved by D. Simon, seconded by R. Farrell that the Board of Education for School District 10 (Arrow Lakes) approve new Policy 322 Physical Restraint and Seclusion.

CARRIED

10. NEW BUSINESS:

- a) 2020 Policy Committee Structure

Board Chair Brekke presented the 2020 Policy Committee Structure.

- b) Letter to Ministry of Education re: Funding Model Review

Moved by M. Teindl, seconded by D. Simon that the Board of Education for School District 10 (Arrow Lakes) write a letter to the Ministry of Education advocating for the needs of small, remote and rural school districts.

CARRIED

- c) Annual Winter Holiday Office Closure

Moved by C. Dixon, seconded by M. Teindl that the Board of Education for School District 10 (Arrow Lakes) approve the annual Winter Holiday Board Office Closure from Monday December 23, 2019 through to Friday January 3, 2020 (inclusive).

CARRIED

11. NEXT MEETING DATES:

- a) Education Partnership Committee Meeting: January 21, 2020 6:00pm
- b) Regular Meeting of the Board: January 21, 2020 7:00pm

12. QUESTIONS FROM PUBLIC:

Nil

13. ADJOURNMENT:

The meeting was adjourned at 8:20pm

L. Brekke
Chairperson

T. Taylor
Superintendent/Secretary-Treasurer



**Regular Board Meeting
December 10, 2019**

Presented by: Shelly Woolf, CPA, CA Assistant Secretary Treasurer

- 2019-2020 Operating Budget – Spent to date \$2,648,855 - 32%**
2018-2019 Operating Budget – Spent to date \$2,420,974 - 33%

Refer to Monthly Expenditure Report - Page 3 (Nov 2019) and Page 4 (Nov 2018)
Operating Budget Status – 68% remaining compared to a target amount of 67%

- Operating Surplus - \$1,445,619**

Unrestricted	\$325,619
Restricted	1,120,000
Total	\$1,445,619

- 2019-2020 Annual Facility Grants Budget and Other Capital Funds**

a) Annual Facilities Grant (AFG) – Operating Grant

Total	\$62,454
Deducted by Ministry for Capital Asset Management System	(3,987)
Expended to date	(15,519)
Available AFG Operating Grant	\$42,948

b) Annual Facilities Grant – Capital Grant (Bylaw) – no change from last report

AFG Capital Grant	\$244,547	100.00%
Expended to date	(98,443)	40.25%
Available AFG Capital Grant	\$146,104	59.75%

c) School Enhancement Program Grant (Bylaw) – 3 programs approved

	Building Enclosure Upgrades (NES,NSS)	Flooring Upgrades (NES,NSS, LESS)	Security System Upgrades (NES,NSS,LESS,BES,EES)	Total	%
Approved	\$140,850	\$378,495	\$550,000	\$1,069,345	100.00%
Expended to date	(128,045)	(69,652)	(347,655)	(545,352)	51.00%
Available	\$ 12,805	\$308,843	\$202,345	\$ 523,993	49.00%



**Regular Board Meeting
December 10, 2019**

d) Bus – Budget \$175,311 – Spent \$167,530 - delivered

e) Capital Reserve Balances – no change

Sharable (Ministry Restricted) Capital	\$210,379
Local Capital	86,929
Total	\$297,308

4. Replacement Costs - including sick, dental, bereavement, professional development, extra-curricular and other: \$119,882 (64%) spent on a \$186,656 Budget, 36% budget remaining. An amended budget increase adjustment will be required to cover the increased costs (TBD).

5. 1701 September Data Enrollment: CY 453 Students (421S:32DL), 461.3139 Funded FTE
LY 451 Students (410S:41DL), 456.4381 Funded FTE
Forecast 2020 Budget 470 Students (420S:50DL)

6. Government & Other Reports Filed/Other

Statement of Financial Information 2018-2019

Government Reporting Entity (GRE) – December 2019

Fauquier Subdivision Application – waiting for BC Hydro approval letter

Fund : 0 General Operating

0	TITLE	NOV	YEAR TO DATE	ENCUMBERED	FULL YEAR BUDGET	AVAILABLE	PERC
Function : 1 Instruction							
1	Salaries	391,138.96	1,320,569.32		4,112,524	2,791,955	68
2	Emp. Benefits/Allowances	79,904.93	273,346.22		1,065,907	792,561	74
3	Services	35,668.86	71,955.50		330,338	258,383	78
5	Supplies And Materials	6,003.33	51,278.49	2,525.38	255,088	201,284	79
TOTAL FOR Function - 1		512,716.08	1,717,149.53	2,525.38	5,763,857	4,044,182	70
Function : 4 District Administration							
1	Salaries	31,952.83	163,987.77		426,150	262,162	62
2	Emp. Benefits/Allowances	3,982.73	19,979.90		80,246	60,266	75
3	Services	7,191.35	146,812.15		232,150	85,338	37
5	Supplies And Materials	2,415.61	13,018.78		54,300	41,281	76
TOTAL FOR Function - 4		45,542.52	343,798.60	0.00	792,846	449,047	57
Function : 5 Operations & Maintenance							
1	Salaries	49,855.78	232,516.65		596,982	364,465	61
2	Emp. Benefits/Allowances	10,409.07	51,121.51		159,200	108,078	68
3	Services	1,031.24	24,020.96		69,100	45,079	65
5	Supplies And Materials	16,789.54	144,905.59	9,995.15	396,760	241,859	61
TOTAL FOR Function - 5		78,085.63	452,564.71	9,995.15	1,222,042	759,482	62
Function : 7 Transportation & Housing							
1	Salaries	21,484.51	73,726.74		210,341	136,614	65
2	Emp. Benefits/Allowances	4,027.85	14,627.56		55,013	40,385	73
3	Services	3,951.28	15,492.79		42,650	27,157	64
5	Supplies And Materials	12,550.54	31,495.56		105,000	73,504	70
TOTAL FOR Function - 7		42,014.18	135,342.65	0.00	413,004	277,661	67
TOTAL FOR Fund - 0		678,358.41	2,648,855.49	12,520.53	8,191,749	5,530,373	68
GRAND TOTAL		678,358.41	2,648,855.49	12,520.53	8,191,749	5,530,373	68

Current Year Targets:
 10 month expenses (Fns 1 & 7) 70%
 12 month expenses (Fns 4 & 5) 58%
 Overall Target 67%

Fund : 0 General Operating

0	TITLE	NOV	YEAR TO DATE	ENCUMBERED	FULL YEAR BUDGET	AVAILABLE	PERC
Function : 1 Instruction							
1	Salaries	374,989.52	1,148,576.41		3,582,016	2,433,440	68
2	Emp. Benefits/Allowances	75,896.00	241,446.41		873,448	632,002	72
3	Services	53,858.49	98,997.59	994.63	302,888	202,896	67
4	Services	255.14	1,986.87		21,462	19,475	91
5	Supplies And Materials	19,158.06	56,216.27	4,511.39	199,031	138,303	69
TOTAL FOR Function - 1		524,157.21	1,547,223.55	5,506.02	4,978,845	3,426,115	69
Function : 4 District Administration							
1	Salaries	27,616.40	134,112.87		492,475	358,362	73
2	Emp. Benefits/Allowances	2,247.03	15,559.45		96,585	81,026	84
3	Services	9,665.31	100,629.95	2,100.00	212,601	109,871	52
4	Services	3,853.35	29,925.56		18,000	11,926	66
5	Supplies And Materials	2,204.30	13,359.85		63,135	49,775	79
TOTAL FOR Function - 4		45,586.39	293,587.68	2,100.00	882,796	587,108	67
Function : 5 Operations & Maintenance							
1	Salaries	44,815.22	226,575.31		563,335	336,760	60
2	Emp. Benefits/Allowances	8,944.75	46,233.37		145,350	99,117	68
3	Services	2,139.93	20,617.69		24,300	3,682	15
4	Services	825.48	11,221.64	10,566.00	55,500	33,712	61
5	Supplies And Materials	32,713.79	149,131.60	20,316.94	363,668	194,219	53
TOTAL FOR Function - 5		89,439.17	453,779.61	30,882.94	1,152,153	667,490	58
Function : 7 Transportation & Housing							
1	Salaries	19,236.50	66,543.79		203,357	136,813	67
2	Emp. Benefits/Allowances	3,256.02	13,344.87		52,912	39,567	75
3	Services	3,430.42	17,058.71		29,868	12,809	43
4	Services		2,674.37			2,674	
5	Supplies And Materials	16,966.79	26,761.16		84,046	57,285	68
TOTAL FOR Function - 7		42,889.73	126,382.90	0.00	370,183	243,800	66
TOTAL FOR Fund - 0		702,072.50	2,420,973.74	38,488.96	7,383,977	4,924,514	67



**Regular Board Meeting
December 10, 2019**

Date Prepared: December 5, 2019

Submitted by: Shelly Woolf, CPA, CA, Assistant Secretary Treasurer

Subject: 2019 Statement of Financial Information (SOFI)

Purpose

To respectfully request that the Board receive and approve the 2019 Statement of Financial Information (SOFI) as presented.

Background

This report is submitted to the Board of Trustees for approval as required under the Financial Information Act:

2 (1) *A corporation must prepare statements of financial information in accordance with this section in a form and containing information prescribed by the Lieutenant Governor in Council.*

(3) *Within 6 months after the end of each fiscal year of a corporation, it must prepare a statement of financial information for that fiscal year that includes the following:*

(a) a schedule showing

(i) in respect of each employee earning more than a prescribed amount, the total remuneration paid to the employee and total amount paid for the employee's expenses, and

(ii) a consolidated total of all remuneration paid to all other employees;

(b) a schedule showing

(i) the total amount paid to each supplier of goods or services during the fiscal year that is greater than a prescribed amount, and

(ii) a consolidated total of all other payments made to suppliers of goods or services during that fiscal year.

Additionally, the Financial Information Regulation sets out the prescribed amounts and further explains how to prepare the information in a prescribed manner.



Regular Board Meeting December 10, 2019

Following Board approval and adding the required signatories, the 2019 Statement of Financial Information will be submitted to the Ministry and posted to the District website as required.

Attached to this cover report and for your information is the 2019 Statement of Financial Information.

A notable difference between the Statement of Financial Information and the Audited Financial Statements is that the District's Financial Statements are prepared using the accrual basis of accounting whereas the Schedule of Remuneration and Expenses and the Schedule of Payments for Goods and Services included in the SOFI report are both based on the cash basis of accounting. A reconciliation is included at the end of the report that balances these statements to the District's audited Financial Statements. The difference in accounting between these two reports is significant because it highlights the fact that the SOFI report is prepared in a prescribed manner primarily for the purpose of stating amounts paid to/on behalf of specific employees (>\$75,000) and amounts paid to specific vendors (>\$25,000) regardless of timing, the District's revenues and/or reimbursements of expense. It is primarily a statement of payments only and is used to support the government's transparency requirement. Readers of the information are therefore encouraged to also review the audited financial statements contained therein as they provide additional contextual information that help explain some of the changes in the payment schedules.

Below is a brief summary of the financial information included in the Schedule of Remuneration and Expense and the Schedule for the Payment of Goods and Services.

Schedule of Remuneration and Expense

This schedule shows remuneration and expenses paid to and/or on behalf of all employees in the District. Board Trustees and employees earning over \$75,000 are shown separately where- as all other amounts are grouped together. The Financial Information Act Regulation specifies what is included and/or excluded in these amounts.

"remuneration"

(a) includes any form of salary, wages, bonuses, gratuities, taxable benefits, payment into trust or any form of income deferral paid by the corporation to the employee or on behalf of the employee during the fiscal year being reported upon, whether or not such remuneration is reported under the Income Tax Act (Canada), and

(b) does not include anything payable under a severance agreement;



Regular Board Meeting December 10, 2019

"expenses"

- (a) includes travel expenses, memberships, tuition, relocation, vehicle leases, extraordinary hiring expenses, registration fees and similar amounts paid directly to an employee, or to a third party on behalf of the employee, and which has not been included in "remuneration",*
- (b) is not limited to expenses that are generally perceived as perquisites, or bestowing personal benefit, and may include expenditures required for employees to perform their job functions, and*
- (c) excludes benefits of a general nature applicable to all employees pursuant to an agreement such as medical, dental, counselling, insurance and similar plans;*

In 2019 remuneration paid to employees earning over \$75,000 amounted to \$2,500,428 compared to \$2,413,061 in 2018 and expenses for these same employees amounted to \$92,890 compared to \$105,048 in 2018.

Superintendent Remuneration and Travel

Often when the SOFI report is published the Superintendent's remuneration and expenses are often a topic of discussion and debate in the wider community. The following is provided as an explanatory note. In most Districts the Superintendent not only earns the most but also incurs the most travel if the District is located outside the lower mainland. Higher travel costs result primarily because they work on behalf of their respective Boards to ensure concerns and issues are heard at the provincial level. Travelling out of region often includes mileage, airfare, accommodations and other related costs. Additionally, engaging in pilot and/or collaborative projects promoted by various educational agencies also involves significant time and travel. Readers are encouraged to review the 2017-2022 District Strategic Plan which identifies the focus areas and outcomes. District travel and professional learning costs are incurred in support of these goals.

Schedule of Payments for Goods and Services

In 2019 payments > \$25,000 to vendors amounted to \$3,665,834 compared to \$4,272,490 in 2018. Most of the changes in this schedule relate to different vendors hired to complete the various construction projects approved and funded as part of the District's Capital Plan. All other amounts are comparable to previous years and mostly relate to payments for payroll deductions and benefits.

The last page of the report reconciles the SOFI's Schedule of Remuneration and Expense and the Schedule of Payments for Goods and Services to the District Financial Statement expenses.



School District No 10 (Arrow Lakes)

**Information Submitted
For The Fiscal Year Ending**

June 30, 2019

**Pursuant to the Requirements of the
*“Financial Information Act”***

School District Statement of Financial Information (SOFI)

School District No. 10 (Arrow Lakes)

Fiscal Year Ended June 30, 2019

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5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - (a) Statement of Severance Agreements
8. Schedule of Payments for the Provision of Goods and Services including:
9. Reconciliation or explanation of differences to Audited Financial Statements



SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
OFFICE LOCATION(S)		TELEPHONE NUMBER
MAILING ADDRESS		
CITY	PROVINCE	POSTAL CODE
NAME OF SUPERINTENDENT		TELEPHONE NUMBER
NAME OF SECRETARY TREASURER		TELEPHONE NUMBER

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended

for School District No. _____ as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

Statement of Financial Information for Year Ended June 30, 2019

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input checked="" type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input checked="" type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input checked="" type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input checked="" type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input checked="" type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input checked="" type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input checked="" type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input checked="" type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input checked="" type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input checked="" type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District 10 (Arrow Lakes)

School District Statement of Financial Information (SOFI)

School District No. 10 (Arrow Lakes)

Fiscal Year Ended June 30, 2019

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG, LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District 10 (Arrow Lakes)

Name: Superintendent Terry Taylor

Date: December 11, 2019

Name: Secretary Treasurer Terry Taylor

Date: December 11, 2019

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Audited Financial Statements of

School District No. 10 (Arrow Lakes)

June 30, 2019

School District No. 10 (Arrow Lakes)

June 30, 2019

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School District No. 10 (Arrow Lakes)

MANAGEMENT REPORT

Version: 1164-9419-7436

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 10 (Arrow Lakes) 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. 10 (Arrow Lakes) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 10 (Arrow Lakes) 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. 10 (Arrow Lakes)

Signed original on file	September 17, 2019
Signature of the Chairperson of the Board of Education	Date Signed
Signed original on file	September 17, 2019
Signature of the Superintendent	Date Signed
Signed original on file	September 17, 2019
Signature of the Secretary Treasurer	Date Signed



KPMG LLP
200 - 3200 Richter Street
Kelowna BC V1W 5K9
Canada
Telephone (250) 979-7150
Fax (250) 763-0044

INDEPENDENT AUDITORS' REPORT

To the Board of Education of School District No. 10 (Arrow Lakes), and
To the Minister of Education, Province of British Columbia

Opinion

We have audited the accompanying financial statements of School District No. 10 (Arrow Lakes) (the "School District"), which comprise:

- the statement of financial position as at June 30, 2019
- the statements of operations for the year then ended
- the statements of change in net financial assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the School 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 these requirements.

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



Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2(a) to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia 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 School District's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the School District or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 judgment and maintain professional skepticism 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 School 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 School District ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the School District to cease to continue as a going concern.
- 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.

A handwritten signature in black ink, appearing to read 'KPMG LLP'.

Chartered Professional Accountants

September 17, 2019
Kelowna, Canada

School District No. 10 (Arrow Lakes)

Statement of Financial Position

As at June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	1,204,344	992,281
Accounts Receivable		
Other (Note 3)	93,993	108,750
Portfolio Investments (Note 4)	2,005,965	1,952,901
Total Financial Assets	3,304,302	3,053,932
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	834,696	734,392
Unearned Revenue (Note 6)	480	19,555
Deferred Revenue (Note 7)	173,901	176,365
Deferred Capital Revenue (Note 8)	7,662,556	7,047,953
Employee Future Benefits (Note 9)	148,970	146,908
Total Liabilities	8,820,603	8,125,173
Net Financial Assets (Debt)	(5,516,301)	(5,071,241)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	10,158,837	9,777,520
Prepaid Expenses	65,571	61,534
Total Non-Financial Assets	10,224,408	9,839,054
Accumulated Surplus (Deficit) (Note 16)	4,708,107	4,767,813

Contractual Obligations (Note 13)

Approved by the Board

Signed original on file September 17, 2019

Signature of the Chairperson of the Board of Education Date Signed

Signed original on file September 17, 2019

Signature of the Superintendent Date Signed

Signed original on file September 17, 2019

Signature of the Secretary Treasurer Date Signed

School District No. 10 (Arrow Lakes)

Statement of Operations
Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	7,432,981	7,861,244	7,606,489
Other	18,000	18,000	18,000
Other Revenue	210,000	263,904	271,501
Rentals and Leases	6,000	5,737	4,822
Investment Income	41,600	50,838	45,837
Amortization of Deferred Capital Revenue	397,849	410,098	406,353
Total Revenue	8,106,430	8,609,821	8,353,002
Expenses (Note 15)			
Instruction	5,568,063	5,791,983	5,671,845
District Administration	882,796	807,912	735,879
Operations and Maintenance	1,725,138	1,539,171	1,491,964
Transportation and Housing	490,428	530,461	557,202
Total Expense	8,666,425	8,669,527	8,456,890
Surplus (Deficit) for the year	(559,995)	(59,706)	(103,888)
Accumulated Surplus (Deficit) from Operations, beginning of year		4,767,813	4,871,701
Accumulated Surplus (Deficit) from Operations, end of year		4,708,107	4,767,813

School District No. 10 (Arrow Lakes)

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(559,995)</u>	<u>(59,706)</u>	<u>(103,888)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(918,505)	(953,869)	(1,118,317)
Amortization of Tangible Capital Assets	693,230	572,552	565,729
Total Effect of change in Tangible Capital Assets	<u>(225,275)</u>	<u>(381,317)</u>	<u>(552,588)</u>
Acquisition of Prepaid Expenses	-	(38,937)	(61,534)
Use of Prepaid Expenses	-	34,900	49,745
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(4,037)</u>	<u>(11,789)</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>(785,270)</u>	<u>(445,060)</u>	<u>(668,265)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>(445,060)</u>	<u>(668,265)</u>
Net Financial Assets (Debt), beginning of year		<u>(5,071,241)</u>	<u>(4,402,976)</u>
Net Financial Assets (Debt), end of year		<u>(5,516,301)</u>	<u>(5,071,241)</u>

School District No. 10 (Arrow Lakes)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(59,706)	(103,888)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	14,757	8,901
Prepaid Expenses	(4,037)	(11,789)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	100,304	22,179
Unearned Revenue	(19,075)	19,555
Deferred Revenue	(2,464)	(71,958)
Employee Future Benefits	2,062	(21,075)
Amortization of Tangible Capital Assets	572,552	565,729
Amortization of Deferred Capital Revenue	(410,098)	(406,353)
Total Operating Transactions	<u>194,295</u>	<u>1,301</u>
Capital Transactions		
Tangible Capital Assets Purchased	(953,869)	(1,118,317)
Total Capital Transactions	<u>(953,869)</u>	<u>(1,118,317)</u>
Financing Transactions		
Capital Revenue Received	1,024,701	843,357
Total Financing Transactions	<u>1,024,701</u>	<u>843,357</u>
Investing Transactions		
Investments in Portfolio Investments	(53,064)	(38,087)
Total Investing Transactions	<u>(53,064)</u>	<u>(38,087)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	212,063	(311,746)
Cash and Cash Equivalents, beginning of year	<u>992,281</u>	1,304,027
Cash and Cash Equivalents, end of year	<u><u>1,204,344</u></u>	<u>992,281</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	1,204,344	992,281
Cash Equivalents	<u>1,204,344</u>	<u>992,281</u>

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 1 Authority

The School District, established on April 10, 1946 operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 10 (Arrow Lakes)", and operates as "School District No. 10 (Arrow Lakes)." 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. 10 (Arrow Lakes) is exempt from federal and provincial corporate income taxes.

Note 2 Summary of Significant Accounting Policies

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

a) Basis of Accounting

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

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded. For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 Summary of Significant Accounting Policies (Continued)

a) Basis of Accounting (*continued*)

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

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

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

b) Basis of Presentation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. Inter-departmental balances and organizational transactions have been eliminated. The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements. The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

d) Unearned Revenue

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

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 Summary of Significant Accounting Policies (Continued)

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in Regulation 198/2011 issued by the 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.

f) Employee Future Benefits

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

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

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

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

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

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 Summary of Significant Accounting Policies (Continued)

g) Asset Retirement Obligations

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

The School District has identified potential asset retirement obligations relating to facilities that the School District may incur upon major upgrades or demolition in the future. This potential obligation exists for the removal and disposal of environmentally hazardous building materials in some of the School District facilities. At this time, the School District has not recognized these asset retirement obligations, as there is an indeterminate settlement date of any potential future demolition or renovation of the facilities and, therefore, the fair value cannot be reasonably estimated as at June 30, 2019

h) Tangible Capital Assets

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 tangible capital assets from related parties are recorded at carrying value. Buildings that are demolished or destroyed are written-off.

Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.

Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.

Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 Summary of Significant Accounting Policies *(Continued)*

h) Tangible Capital Assets *(continued)*

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. 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 Hardware	5 years

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

j) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Contributions received or where eligibility criteria have been met is 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.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 Summary of Significant Accounting Policies *(Continued)*

j) Revenue Recognition *(continued)*

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.

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.

k) Expenditures

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.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 2 **Summary of Significant Accounting Policies** *(Continued)*

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, portfolio investments, 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.

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. For the year ended, June 30, 2019, the School District did not have any financial instruments where fair value differed significantly from their cost amount. Accordingly, a statement of remeasurement gains and losses has not been prepared.

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

The preparation of financial statements in accordance with the basis of accounting described in Note 2(a) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring the use of management estimates relate to the potential impairment of assets, estimates for contingent liabilities, tangible capital asset amortization rates and employee future benefits. Actual results could differ from management's best estimates as additional information becomes available in the future.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 3 Accounts Receivable – Other Receivables

	2019	2018
Due from Federal Government	\$ 35,008	\$ 34,958
Other	58,985	73,792
	\$ 93,993	\$ 108,750

Note 4 Portfolio Investments

	2019	2018
Investments in the cost and amortized cost category:		
Term deposits, interest at 2.4% to 2.6%	\$ 2,005,965	\$ 1,952,901
	\$ 2,005,965	\$ 1,952,901

Note 5 Accounts Payable and Accrued Liabilities - Other

	2019	2018
Trade payables	\$ 187,439	\$ 130,437
Salaries and benefits payable	570,196	543,520
Accrued vacation pay	77,061	60,435
	\$ 834,696	\$ 734,392

Note 6 Unearned Revenue

	2019	2018
Balance, beginning of year	\$ 19,555	\$ -
Changes for the year:		
Increase:		
Professional Development funding	-	12,755
Rental/Lease of facilities	480	1,500
Climbing Wall funds	27,900	5,300
	\$ 47,935	\$ 19,555
Decrease:		
Tuition fees		
Rental/Lease of facilities	(1,500)	-
Transferred to Deferred Capital	(33,200)	-
Professional Development funding	(12,755)	-
Net changes for the year	(47,455)	-
Balance, end of year	\$ 480	\$ 19,555

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 7 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. Detailed information about the changes in deferred revenue is included in Schedule 3A.

Note 8 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.

Note 9 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.

	2019	2018
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 114,297	\$ 117,577
Service Cost	9,194	9,293
Interest Cost	3,166	3,275
Benefit Payments	(26,999)	(4,978)
Actuarial (Gain) Loss	48,889	(10,870)
Accrued Benefit Obligation – March 31	\$ 148,547	\$ 114,297
 Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ (148,547)	\$ (114,297)
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(148,547)	(114,297)
Employer Contributions After Measurement Date	2,338	23,949
Benefits Expense After Measurement Date	(4,219)	(3,090)
Unamortized Net Actuarial (Gain) Loss	1,458	(53,470)
Accrued Benefit Asset (Liability) – June 30	\$ (148,970)	\$ (146,908)

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 9 Employee Future Benefits (Continued)

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability – July 1	\$ 146,908	\$ 167,983
Net expense for Fiscal Year	7,450	7,853
Employer Contributions	(5,388)	(28,927)
Accrued Benefit Liability – June 30	\$ 148,970	\$ 146,908

Components of Net Benefit Expense

	2019	2018
Service Cost	\$ 10,143	\$ 9,269
Interest Cost	3,347	3,248
Amortization of Net Actuarial (Gain)/Loss	(6,040)	(4,664)
Net Benefit Expense (Income)	\$ 7,450	\$ 7,853

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

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	8.9	7.9

Note 10 Tangible Capital Assets

Net Book Value:

	Net Book Value 2019	Net Book Value 2018
Sites	\$ 362,514	\$ 362,514
Buildings	8,647,612	8,286,814
Furniture & Equipment	580,811	451,170
Vehicles	460,911	561,396
Computer Hardware	106,989	115,626
Total	\$10,158,837	\$9,777,520

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 10 Tangible Capital Assets (Continued)

June 30, 2019

	Opening Cost	Additions	Disposals	Total 2019
Sites	\$ 362,514	\$ -	\$ -	\$ 362,514
Buildings	18,864,387	739,991	-	19,604,378
Furniture & Equipment	615,810	191,223	(30,459)	776,574
Vehicles	1,004,836	-	(120,245)	884,591
Computer Hardware	156,464	22,655	-	179,119
Total	\$21,004,011	\$953,869	\$(150,704)	\$21,807,176

	Opening Accumulated Amortization	Amortization	Disposals	Total 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	10,577,572	379,194	-	10,956,766
Furniture & Equipment	164,641	61,581	30,459	195,763
Vehicles	443,440	100,484	120,245	423,679
Computer Hardware	40,838	31,293	-	72,131
Total	\$11,226,491	\$572,552	\$150,704	\$11,648,339

June 30, 2018

	Opening Cost	Additions	Disposals	Total 2018
Sites	\$ 362,514	\$ -	\$ -	\$ 362,514
Buildings	18,094,227	770,160	-	18,864,387
Furniture & Equipment	385,008	261,027	30,225	615,810
Vehicles	1,357,030	30,259	382,453	1,004,836
Computer Hardware	142,795	56,871	43,202	156,464
Total	\$20,341,574	\$ 1,118,317	\$ 455,880	\$21,004,011

	Opening Accumulated Amortization	Amortization	Disposals	Total 2018
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	10,214,606	362,966	-	10,577,572
Furniture & Equipment	156,365	38,501	30,225	164,641
Vehicles	690,190	135,703	382,453	443,440
Computer Hardware	55,481	28,559	43,202	40,838
Total	\$ 11,116,642	\$ 565,729	\$ 455,880	\$11,226,491

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

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 boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and 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 School District paid \$549,210 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$596,951)

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 late in 2019.

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

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 12 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 13 Contractual Obligations and Contingencies

a) Asset retirement obligation

Legal liabilities may exist for the removal/disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of any liability for asbestos removal or disposal will be recognized in the period in which it is incurred. As at June 30, 2019 this liability is not reasonably determinable.

b) Operating commitments

The School District has an ongoing agreement for software support and maintenance related to the School District's accounting system. The contract will automatically renew on an annual basis unless terminated by either party upon giving to the other not less than 90 days written notice prior to the end of the initial term or any subsequent anniversary of such date. No notice was given prior to the expiry date of June 30, 2019 and the annual support and maintenance fee for the 2019-2020 fiscal year will be \$43,332.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 14 Budget Figures

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an annual budget on April 23, 2018. The amended budget was approved by the Board through the adoption of an annual amended budget on February 19, 2019.

	2019 Annual Budget	Adjustments	2019 Amended Budget
Revenues:			
Provincial Grants – Ministry of Education	\$ 7,432,981	\$ 336,824	\$ 7,769,805
Provincial Grants - Other	18,000	32,400	50,400
Other Revenue	210,000	-	210,000
Rentals and Leases	6,000	-	6,000
Investment Income	41,600	-	41,600
Amortization of Deferred Capital Revenue	397,849	-	397,849
Total Revenue	8,106,430	369,224	8,475,654
Expenses:			
Instruction	5,568,063	413,370	5,981,433
District Administration	882,796	(92,187)	790,609
Operations and Maintenance	1,725,138	15,100	1,740,238
Transportation and Housing	490,428	31,350	521,778
Total Expenses	8,666,425	367,633	9,034,058
Deficit for the year	\$ (559,995)	\$ 1,591	\$ (558,404)

Note 15 Expense by Object

	2019	2018
Salaries and benefits	\$ 6,435,596	\$ 6,267,720
Services and supplies	1,661,379	1,623,441
Amortization	572,552	565,729
	\$ 8,669,527	\$ 8,456,890

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 16 Internally Restricted Surplus – Operating Fund

Internally Restricted (appropriated) by Board for:

Equipment	\$	100,000	
IT Infrastructure		100,000	
Utilities		100,000	
Capital Projects		100,000	
Emergency		250,000	
Professional Learning		90,000	
Financial Software Transition		150,000	
Strategic Plan Goals/School Configuration		100,000	
Long Range Facilities Plan		100,000	
Board Scholarship		30,000	
Subtotal Internally Restricted			1,120,000
Unrestricted Operating Surplus			352,138
Total Available for Future Operations (Schedule 1)			\$ 1,472,138

Note 17 Economic Dependence

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

Note 18 Risk Management

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

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

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

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

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2019

Note 18 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 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 as they invest solely in term deposits that have a maturity date of no more than 3 years.

c) Liquidity risk

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

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

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. 10 (Arrow Lakes)

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	1,453,913		3,313,900	4,767,813	4,871,701
Changes for the year					
Surplus (Deficit) for the year	44,180	57,138	(161,024)	(59,706)	(103,888)
Interfund Transfers					
Tangible Capital Assets Purchased	(25,955)	(57,138)	83,093	-	
Net Changes for the year	<u>18,225</u>	<u>-</u>	<u>(77,931)</u>	<u>(59,706)</u>	<u>(103,888)</u>
Accumulated Surplus (Deficit), end of year - Statement 2	<u>1,472,138</u>	<u>-</u>	<u>3,235,969</u>	<u>4,708,107</u>	<u>4,767,813</u>

School District No. 10 (Arrow Lakes)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	6,996,625	7,331,278	7,047,608
Other	18,000	18,000	18,000
Other Revenue		39,872	38,972
Rentals and Leases	6,000	5,737	4,822
Investment Income	40,000	49,408	44,171
Total Revenue	7,060,625	7,444,295	7,153,573
Expenses			
Instruction	4,978,845	5,095,123	4,937,573
District Administration	882,796	807,912	735,879
Operations and Maintenance	1,152,153	1,067,103	1,061,938
Transportation and Housing	370,183	429,977	421,499
Total Expense	7,383,977	7,400,115	7,156,889
Operating Surplus (Deficit) for the year	(323,352)	44,180	(3,316)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	323,352		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	-	(25,955)	(102,392)
Total Net Transfers	-	(25,955)	(102,392)
Total Operating Surplus (Deficit), for the year	-	18,225	(105,708)
Operating Surplus (Deficit), beginning of year		1,453,913	1,559,621
Operating Surplus (Deficit), end of year		1,472,138	1,453,913
Operating Surplus (Deficit), end of year			
Internally Restricted		1,120,000	975,500
Unrestricted		352,138	478,413
Total Operating Surplus (Deficit), end of year		1,472,138	1,453,913

School District No. 10 (Arrow Lakes)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	6,913,390	7,167,950	6,887,577
Other Ministry of Education Grants			
Pay Equity	40,560	40,560	40,560
Funding for Graduated Adults			
Transportation Supplement	42,675	42,675	42,675
Economic Stability Dividend	-	5,232	2,633
Return of Administrative Savings			36,091
Carbon Tax Grant	-	11,039	10,399
Employer Health Tax Grant	-	16,728	-
Strategic Priorities - Mental Health Grant	-	37,000	-
Foundation Skills Assessment	-	4,094	4,094
Shoulder Tappers Grant	-	-	17,079
Skills Access Grant	-	5,000	5,000
MyEd Grant	-	1,000	1,500
Total Provincial Grants - Ministry of Education	6,996,625	7,331,278	7,047,608
Provincial Grants - Other	18,000	18,000	18,000
Tuition			
Other Revenues			
Other School District/Education Authorities	-	400	1,000
Miscellaneous			
Art Starts Grant	-	5,400	5,450
Donations	-	8,890	3,900
Growing Innovations	-	2,000	1,000
Sale of Assets	-	1,268	12,845
Columbia Basin Trust - Basin Plays	-	20,000	-
Miscellaneous	-	1,914	14,777
Total Other Revenue	-	39,872	38,972
Rentals and Leases	6,000	5,737	4,822
Investment Income	40,000	49,408	44,171
Total Operating Revenue	7,060,625	7,444,295	7,153,573

School District No. 10 (Arrow Lakes)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	2,395,859	2,490,072	2,403,816
Principals and Vice Principals	230,000	483,936	570,308
Educational Assistants	390,000	305,324	389,681
Support Staff	734,291	705,801	720,651
Other Professionals	939,300	732,525	553,989
Substitutes	151,733	254,427	147,499
Total Salaries	4,841,183	4,972,085	4,785,944
Employee Benefits	1,168,295	1,072,750	1,139,914
Total Salaries and Benefits	6,009,478	6,044,835	5,925,858
Services and Supplies			
Services	297,615	367,445	285,585
Student Transportation	21,868	34,999	25,136
Professional Development and Travel	180,947	122,770	214,412
Rentals and Leases	350	4,904	243
Dues and Fees	22,000	21,283	14,090
Insurance	36,651	20,447	25,070
Interest	-	-	-
Supplies	605,160	553,463	447,190
Utilities	209,908	229,969	219,305
Total Services and Supplies	1,374,499	1,355,280	1,231,031
Total Operating Expense	7,383,977	7,400,115	7,156,889

School District No. 10 (Arrow Lakes)

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	2,166,888	251,269		92,580		160,201	2,670,938
1.03 Career Programs							-
1.07 Library Services				18,490			18,490
1.08 Counselling	128,800						128,800
1.10 Special Education	168,878	-	305,324		45,385	30,032	549,619
1.30 English Language Learning							-
1.31 Aboriginal Education	25,506				16,610		42,116
1.41 School Administration		232,667		68,593	80,870	353	382,483
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	2,490,072	483,936	305,324	179,663	142,865	190,586	3,792,446
4 District Administration							
4.11 Educational Administration					92,191		92,191
4.40 School District Governance					56,830		56,830
4.41 Business Administration					273,417	2,781	276,198
Total Function 4	-	-	-	-	422,438	2,781	425,219
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					143,074		143,074
5.50 Maintenance Operations				319,557		52,016	371,573
5.52 Maintenance of Grounds				18,407		-	18,407
5.56 Utilities							-
Total Function 5	-	-	-	337,964	143,074	52,016	533,054
7 Transportation and Housing							
7.41 Transportation and Housing Administration					24,148	-	24,148
7.70 Student Transportation				188,174		9,044	197,218
Total Function 7	-	-	-	188,174	24,148	9,044	221,366
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,490,072	483,936	305,324	705,801	732,525	254,427	4,972,085

School District No. 10 (Arrow Lakes)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget (Note 14)	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,670,938	592,126	3,263,064	313,507	3,576,571	3,304,661	3,476,509
1.03 Career Programs	-	-	-	5,000	5,000	6,975	15,354
1.07 Library Services	18,490	3,717	22,207	11,414	33,621	26,333	27,725
1.08 Counselling	128,800	31,399	160,199	1,763	161,962	118,261	115,090
1.10 Special Education	549,619	127,025	676,644	77,875	754,519	877,648	781,084
1.30 English Language Learning	-	-	-	-	-	-	-
1.31 Aboriginal Education	42,116	10,662	52,778	33,266	86,044	85,237	77,640
1.41 School Administration	382,483	79,537	462,020	15,386	477,406	559,730	444,171
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
Total Function 1	3,792,446	844,466	4,636,912	458,211	5,095,123	4,978,845	4,937,573
4 District Administration							
4.11 Educational Administration	92,191	5,070	97,261	28,594	125,855	248,000	272,195
4.40 School District Governance	56,830	2,045	58,875	70,002	128,877	102,730	89,949
4.41 Business Administration	276,198	46,065	322,263	230,917	553,180	532,066	373,735
Total Function 4	425,219	53,180	478,399	329,513	807,912	882,796	735,879
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	143,074	31,060	174,134	5,402	179,536	102,600	97,986
5.50 Maintenance Operations	371,573	87,456	459,029	162,384	621,413	801,070	701,859
5.52 Maintenance of Grounds	18,407	4,929	23,336	12,849	36,185	38,575	42,788
5.56 Utilities	-	-	-	229,969	229,969	209,908	219,305
Total Function 5	533,054	123,445	656,499	410,604	1,067,103	1,152,153	1,061,938
7 Transportation and Housing							
7.41 Transportation and Housing Administration	24,148	4,991	29,139	-	29,139	19,000	23,270
7.70 Student Transportation	197,218	46,668	243,886	156,952	400,838	351,183	398,229
Total Function 7	221,366	51,659	273,025	156,952	429,977	370,183	421,499
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	4,972,085	1,072,750	6,044,835	1,355,280	7,400,115	7,383,977	7,156,889

School District No. 10 (Arrow Lakes)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 14)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	436,356	529,966	558,881
Other Revenue	210,000	224,032	232,529
Total Revenue	<u>646,356</u>	<u>753,998</u>	<u>791,410</u>
Expenses			
Instruction	589,218	696,860	734,272
Total Expense	<u>589,218</u>	<u>696,860</u>	<u>734,272</u>
Special Purpose Surplus (Deficit) for the year	<u>57,138</u>	<u>57,138</u>	<u>57,138</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(57,138)	(57,138)	(57,138)
Total Net Transfers	<u>(57,138)</u>	<u>(57,138)</u>	<u>(57,138)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 10 (Arrow Lakes)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2019

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	-	-	-	-	-	-	-
District Entered			176,365						
Deferred Revenue, beginning of year, as restated	-	-	176,365	-	-	-	-	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	62,454	26,795		96,000	12,250	7,043	105,074	61,925	158,425
Other			221,568						
	62,454	26,795	221,568	96,000	12,250	7,043	105,074	61,925	158,425
Less: Allocated to Revenue									
Deferred Revenue, end of year	62,454	26,795	224,032	96,000	12,250	7,043	105,074	61,925	158,425
	-	-	173,901	-	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	62,454	26,795		96,000	12,250	7,043	105,074	61,925	158,425
Other Revenue			224,032						
	62,454	26,795	224,032	96,000	12,250	7,043	105,074	61,925	158,425
Expenses									
Salaries									
Teachers						1,630			124,744
Educational Assistants		20,953		59,250			62,016	30,159	
Support Staff				4,857					
Other Professionals					1,225				
	-	20,953	-	64,107	1,225	1,630	62,016	30,159	124,744
Employee Benefits		5,842		20,813	331	463	16,956	7,841	33,681
Services and Supplies	5,316	-	224,032	11,080	10,694	4,950	26,102	23,925	-
	5,316	26,795	224,032	96,000	12,250	7,043	105,074	61,925	158,425
Net Revenue (Expense) before Interfund Transfers	57,138	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(57,138)								
	(57,138)	-	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2019

Schedule 3A (Unaudited)

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	-
District Entered	176,365
Deferred Revenue, beginning of year, as restated	<u>176,365</u>
Add: Restricted Grants	
Provincial Grants - Ministry of Education	529,966
Other	<u>221,568</u>
	751,534
Less: Allocated to Revenue	<u>753,998</u>
Deferred Revenue, end of year	<u><u>173,901</u></u>
Revenues	
Provincial Grants - Ministry of Education	529,966
Other Revenue	<u>224,032</u>
	753,998
Expenses	
Salaries	
Teachers	126,374
Educational Assistants	172,378
Support Staff	4,857
Other Professionals	<u>1,225</u>
	304,834
Employee Benefits	85,927
Services and Supplies	<u>306,099</u>
	696,860
Net Revenue (Expense) before Interfund Transfers	<u><u>57,138</u></u>
Interfund Transfers	
Tangible Capital Assets Purchased	<u>(57,138)</u>
	(57,138)
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 10 (Arrow Lakes)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 14)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Investment Income	1,600		1,430	1,430	1,666
Amortization of Deferred Capital Revenue	397,849	410,098		410,098	406,353
Total Revenue	399,449	410,098	1,430	411,528	408,019
Expenses					
Operations and Maintenance				-	
Transportation and Housing				-	
Amortization of Tangible Capital Assets					
Operations and Maintenance	572,985	472,068		472,068	430,026
Transportation and Housing	120,245	100,484		100,484	135,703
Total Expense	693,230	572,552	-	572,552	565,729
Capital Surplus (Deficit) for the year	(293,781)	(162,454)	1,430	(161,024)	(157,710)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	57,138	83,093		83,093	159,530
Total Net Transfers	57,138	83,093	-	83,093	159,530
Total Capital Surplus (Deficit) for the year	(236,643)	(79,361)	1,430	(77,931)	1,820
Capital Surplus (Deficit), beginning of year		3,228,910	84,990	3,313,900	3,312,080
Capital Surplus (Deficit), end of year		3,149,549	86,420	3,235,969	3,313,900

School District No. 10 (Arrow Lakes)

Tangible Capital Assets
Year Ended June 30, 2019

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	362,514	18,864,387	615,810	1,004,836	-	156,464	21,004,011
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	-	775,478	-	-	-	-	775,478
Deferred Capital Revenue - Other	-	95,298	-	-	-	-	95,298
Operating Fund	-	-	3,300	-	-	22,655	25,955
Special Purpose Funds	-	57,138	-	-	-	-	57,138
	-	927,914	3,300	-	-	22,655	953,869
Decrease:							
Deemed Disposals			30,459	120,245	-	-	150,704
	-	-	30,459	120,245	-	-	150,704
Cost, end of year	362,514	19,792,301	588,651	884,591	-	179,119	21,807,176
Work in Progress, end of year							-
Cost and Work in Progress, end of year	362,514	19,792,301	588,651	884,591	-	179,119	21,807,176
Accumulated Amortization, beginning of year		10,577,572	164,641	443,440	-	40,838	11,226,491
Changes for the Year							
Increase: Amortization for the Year		379,194	61,581	100,484	-	31,293	572,552
Decrease:							
Deemed Disposals			30,459	120,245	-	-	150,704
			-	30,459	-	-	150,704
Accumulated Amortization, end of year		10,956,766	195,763	423,679	-	72,131	11,648,339
Tangible Capital Assets - Net	362,514	8,835,535	392,888	460,912	-	106,988	10,158,837

School District No. 10 (Arrow Lakes)

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	6,297,400	121,717	274,450	6,693,567
Prior Period Adjustments				
District Entered	2,298	245,765	(245,765)	2,298
Deferred Capital Revenue, beginning of year, as restated	<u>6,299,698</u>	<u>367,482</u>	<u>28,685</u>	<u>6,695,865</u>
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	775,478		95,298	870,776
	<u>775,478</u>	<u>-</u>	<u>95,298</u>	<u>870,776</u>
Decrease:				
Amortization of Deferred Capital Revenue	379,560	27,323	3,215	410,098
	<u>379,560</u>	<u>27,323</u>	<u>3,215</u>	<u>410,098</u>
Net Changes for the Year	<u>395,918</u>	<u>(27,323)</u>	<u>92,083</u>	<u>460,678</u>
Deferred Capital Revenue, end of year	<u>6,695,616</u>	<u>340,159</u>	<u>120,768</u>	<u>7,156,543</u>
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Work in Progress, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Capital Revenue, end of year	<u>6,695,616</u>	<u>340,159</u>	<u>120,768</u>	<u>7,156,543</u>

School District No. 10 (Arrow Lakes)

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	88,556	204,122	61,708			354,386
Prior Period Adjustments						
District Entered	(2,298)					(2,298)
Balance, beginning of year, as restated	<u>86,258</u>	<u>204,122</u>	<u>61,708</u>	<u>-</u>	<u>-</u>	<u>352,088</u>
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	951,367					951,367
Provincial Grants - Other			33,590		33,200	66,790
Investment Income	1,599	4,945				6,544
	<u>952,966</u>	<u>4,945</u>	<u>33,590</u>	<u>-</u>	<u>33,200</u>	<u>1,024,701</u>
Decrease:						
Transferred to DCR - Capital Additions	775,478		95,298			870,776
	<u>775,478</u>	<u>-</u>	<u>95,298</u>	<u>-</u>	<u>-</u>	<u>870,776</u>
Net Changes for the Year	<u>177,488</u>	<u>4,945</u>	<u>(61,708)</u>	<u>-</u>	<u>33,200</u>	<u>153,925</u>
Balance, end of year	<u>263,746</u>	<u>209,067</u>	<u>-</u>	<u>-</u>	<u>33,200</u>	<u>506,013</u>

School District Statement of Financial Information (SOFI)

School District No. 10 (Arrow Lakes)

Fiscal Year Ended June 30, 2019

SCHEDULE OF DEBT

Information on all long term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

School District Statement of Financial Information (SOFI)

School District No. 10 (Arrow Lakes)

Fiscal Year Ended June 30, 2019

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 10 (Arrow Lakes) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

SCHOOL DISTRICT 10 (ARROW LAKES)
SCHEDULE OF REMUNERATION AND EXPENSE
YEAR ENDED JUNE 30,2019

NAME	POSITION	REMUNERATION \$ *	EXPENSE \$ **
ELECTED OFFICIALS :			
Brekke, Lora Lee	Board Vice - Chair	\$ 12,424.20	\$ 9,331.28
De Courcy, Quinn P.	Board Trustee	4,015.19	2,811.26
Dixon, Christine	Board Trustee	6,818.85	1,040.09
Farrell, Rhonda	Board Trustee	10,834.03	2,821.46
Simon, Danyea	Board Trustee	6,818.85	6,885.91
Struck, Judy	Board Trustee	4,015.19	-
Teindl, Melissa	Board Chair	12,820.83	10,121.14
TOTAL ELECTED OFFICIALS		57,747.14	33,011.14
DETAILED EMPLOYEES > 75,000.00 :			
Bardati, Richard	Teacher	86,602.59	-
Barisoff, Christina	Teacher	92,912.66	523.14
Barisoff, Ken	Teacher	86,688.62	348.59
Boswell, Sheryl	Teacher	83,877.01	643.17
Cook, Brent	Vice-Principal	109,123.09	3,512.12
Flesaker, Julia	Teacher	86,695.22	845.47
Gajda, Peter	Principal	123,142.85	1,241.81
Graves, Nicholas	Principal	126,408.14	5,707.28
Greenhalf, Keith	Teacher	85,917.22	7,586.56
Hibberson, Michael	Principal	126,171.67	1,879.46
Jenkins, Heather	Teacher	90,703.50	99.29
Johnston, Richelle	Teacher	78,348.32	4,584.47
Kipkie, Scott	Teacher	94,200.01	
Leitch, Leslie	Teacher	86,590.59	574.49
Marsden, Karen	Teacher	86,598.59	331.52
McQuair, Brenda	Teacher	75,919.06	236.23
Momeyer, Erika C.	Teacher	94,180.57	1,217.74
Newman, Lorna	Director of Learning	135,677.57	13,926.84
Olson, Arthur. G	Operations Manager	89,513.67	1,662.74
Parkstrom, Gary	Teacher	77,215.81	1,199.84
Roberts, Marsha	Teacher	87,138.64	432.41
Sumrall, Katrina R.	Teacher	75,576.80	452.62
Taylor, Terry E.	Superintendent/Secretary-Treasurer	175,251.31	37,752.53
Vibe, Anita	Teacher	76,534.17	1,643.57
Wiseman, Tessa	Teacher	93,623.86	4,755.62
Wolf, Shelly	Assistant Secretary-Treasurer	75,816.59	1,732.50
TOTAL DETAILED EMPLOYEES > 75,000.00		2,500,428.13	92,890.01
TOTAL EMPLOYEES <= 75,000.00		3,060,662.77	97,002.51
TOTAL		\$ 5,618,838.04	\$ 222,903.66
TOTAL EMPLOYER PREMIUM FOR CPP/EI			\$ 281,860.46

* Remuneration may include payments for amounts that were earned in previous years.

**Expenses are defined in accordance with Financial Information Regulation S6(1), are shown at gross amounts and do not reflect reimbursements/recoveries from third party organizations.

School District Statement of Financial Information (SOFI)

School District No. 10 (Arrow Lakes)

Fiscal Year Ended June 30, 2019

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.10 (Arrow Lakes) and its non-unionized employees during fiscal year 2018/2019.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

SCHOOL DISTRICT 10 (ARROW LAKES)
 SCHEDULE OF PAYMENTS FOR GOODS AND SERVICES
 FOR THE YEAR ENDED JUNE 30, 2019

VENDOR NAME	2019 EXPENSE \$
DETAILED VENDORS > \$25,000.00 :	
B.C. HYDRO & POWER AUTHORITY	\$ 99,268.13
BC TEACHERS FEDERATION	50,888.86
BCTF SALARY INDEMNITY FUND	48,296.53
CASTLE FUELS INC	43,645.96
CAYENTA	43,606.70
CDW CANADA INC.	30,142.55
CUPE LOCAL 2450	28,366.55
DHC COMMUNICATIONS INC	34,226.01
ENERGY TECHNOLOGY PRODUCTS	118,201.18
FALCON ENGINEERING LTD.	57,101.29
HABITAT SYSTEMS INC.	84,150.08
MINISTER OF FINANCE (MSP-Employees)	58,920.80
MINISTER OF FINANCE (Employer Health Tax)	26,368.61
MUNICIPAL PENSION PLAN	261,235.59
NAKUSP GLASS	34,276.34
NAKUSP HOME BUILDING CENTRE	61,813.80
ONE TIME ELECTRICAL	26,954.54
PACIFIC BLUE CROSS	125,183.86
PEBT IN TRUST	104,162.08
PREMIUM TRUCK & TRAILER INC	26,334.05
RECEIVER GENERAL	1,094,143.83
SUPERIOR PROPANE INC	88,908.89
TEACHERS' PENSION PLAN	823,370.24
THOMAS & COMPANY LOCKSMITHING LTD	31,900.95
TRAINOR MECHANICAL CONTRACTORS LTD	122,214.76
VENTURE MECHANICAL SYSTEMS LTD.	41,426.70
WORKSAFE BC	43,847.70
X10 NETWORKS	<u>56,877.82</u>
TOTAL DETAILED VENDORS > \$25,000.00	<u>3,665,834.40</u>
TOTAL VENDORS <= \$25,000.00	1,180,871.08
TOTAL PAYMENTS FOR GOODS AND SERVICES	<u><u>\$ 4,846,705.48</u></u>
GRANTS PAID TO OTHERS	<u><u>\$ 750.00</u></u>

SCHOOL DISTRICT 10 (ARROW LAKES)
 PAYMENTS TO FINANCIAL STATEMENT RECONCILIATION
 FOR THE YEAR ENDED JUNE 30, 2019

SCHEDULED PAYMENTS	2019
REMUNERATION	\$ 5,618,838.04
EMPLOYEE EXPENSES	222,903.66
EMPLOYER CPP/EI	281,860.46
PAYMENTS FOR GOODS AND SERVICES	4,846,705.48
GRANTS PAID TO OTHERS	750.00
TOTAL SCHEDULED PAYMENTS	10,971,057.64
RECONCILIATION ITEMS	
NONCASH ITEMS:	
ACCOUNTS PAYABLE ACCRUALS	57,002.00
PAYROLL ACCRUALS	43,302.00
INVENTORIES AND PREPAIDS	(4,037.00)
PAYMENTS INCLUDED:	
TAXABLE BENEFITS	(17,673.87)
EMPLOYEE PAID AMOUNTS	-
OTHER	(206,664.71)
TEACHERS PENSION PLAN	(396,360.25)
MUNICIPAL PENSION PLAN	(125,163.42)
RECEIVER GENERAL	(1,094,143.83)
OTHER:	
THIRD PARTY RECOVERIES	(167,217.72)
GST/HST REBATE	(64,351.19)
RECOVERIES OF EXPENSES	-
MISCELLANEOUS (unallocated adjustments)	55,094.35
BALANCE	\$ 9,050,844.00

FINANCIAL STATEMENT EXPENDITURES	
OPERATING FUND	\$ 7,400,115.00
SPECIAL PURPOSE FUNDS	696,860.00
CAPITAL FUND	572,552.00
TOTAL FINANCIAL STATEMENT EXPENDITURES	8,669,527.00
DEDUCT:	
AMORTIZATION	(572,552.00)
ADD:	
CAPITALIZED EXPENSES	953,869.00
BALANCE	\$ 9,050,844.00

COMMITTEE REPORT – December 10, 2019

Board Chair-

-the SOFI report will be released this month-the Board feels that the spending is in line with the multi-duties of our staff and a statement will be included with the release of the SOFI report that the totals do not include reimbursements from 3rd party expenses

The Board notes that expenses for senior staff are aligned with:

- Realizing the Goals and Objectives of the District Strategic Plan
- The context of a small geographically remote and rural district
- Approvals by the Board through the annual Budget by-law and Board motions

-we will again be distributing our appreciation to our staff by giving chocolates and oranges to each school location and Board Office

-I want to thank you all for your faith in voting me in as Board Chair – it is a lot of work (about 30 hours a week) but worth every minute

DPAC –

-next meeting January 16, 2020

OH&S –

-next meeting is January 30, 2020

BCSTA-Branch-

-BCSTA Academy was held Nov. 27-29

-keynote speaker was Severn Suzuki – very informative

-pre-conference sessions included Robert's Rules, media relations, social media

- learning sessions included Blanket Exercise, Health and Addictions, Challenges of Interrupted Education, and Ministry of Education initiatives

-plenary speeches on leadership, leadership and mental health and inclusivity, making public education matter in a fake news world, autism, nature literacy, and report on Framework for Enhancing Student Learning from pilot districts

-The Kootenay Boundary Branch meeting was also held and date was set for the motion building session of January 18

-trustees shared their pride in their strategic plans

BCSTA-BCTF Life Insurance Committee

-AGM to be held in April 2020

OLRC

-next meeting is the AGM to be held in Kamloops March 6, 2020

Respectfully submitted,

**Lora Lee Brekke
Board Chair**

Southern Zone Trustee Report - December 10th Meeting

BES PAC/EES PAC

- BES PAC met on November 20th @3:30pm
- 6 parents were present
- Parents are planning to invite Principal Mike Hibberson to attend next PAC meeting to discuss ideas on creating a better sense of community with NES
- Hot lunch is a huge success so far! Everyone is loving their warm bellies on Wednesdays!
- Parent Reading Program with BES students is going really well!
- BES students are set to participate in Christmas caroling at the Burton Hall on December 16th
- BES Christmas Concert and Luncheon will be on December 19th
- Next meeting is January 13th, @3:30pm

- EES PAC no report or meeting date set

ALAEAC

- Next meeting is January 13th, @4pm

December 10, 2019

Regular Board of Education Meeting - Melissa Teindl

BCPSEA – Negotiations are continuing and BCTF and BCPSEA were to have met yesterday December 9th as well as possibly today December 10th. All 69 collective agreements for support staff have been ratified.

NES – November 20th – Numerous thrive after three programs still a huge success. House team shirts. Possibility of School Shirts or swag. Hot Lunch for the New Year to be going out soon. Christmas concert to take place December 17th, thrive after three dance classes to be showcased. Grade 6 class going to Quebec is selling raffle tickets and kindling bundles. Next Meeting date January 22, 2020.

AGM meeting –

Chair - Kate Lario

Vice – Chair – Steve Gascon

Secretary – Lacy Hough

Treasurer – Michelle Grenier

District PAC Rep – Dana Hildebrand

Directors – Cat McLean & Steph Roger

NSS – November 27th – Deck – the – Halls even took place last Friday. 12 Days of Christmas event is underway. Chili lunch served today by Honorable Tom Zeleznik. Next meeting Date January 29, 2020 @ 5:15pm

CUPE Liaison – December 10th - Collective Agreements have been finalized and distributed to the schools. Reviewed Budget Consultation Time Line. Next meeting date January 21, 2020 @ 1:00 pm

ALTA Liaison –December 10th - 2019/20 school year staffing update. Discussed Pro-D Plans for January 27th, Focus will be on Indigenous Education Focus. Reviewed Budget Consultation Time Line. Next Meeting date January 21, 2020 @ 2:00 pm.

Strong Start – Southern Zone – 14 Children are currently enrolled, many attending regularly. Tuesday is time spent in Edgewood with K-7 students mentoring and building relationships with the younger generations. Many families are carpooling from Fauquier. Wednesday's are spent in Burton and strong start takes part in the Hot Lunch program so siblings are able to eat lunch with their younger students. Thursday's are spent in Fauquier. Fauquier Strong Start Band has evolved to utilize their instrument collection as well use of an old piano.

Hello to All,

I am happy to report on our small but busy Southern Zone StrongStart Outreach program. We have 14 enrolled with many attending regularly. It's nice to see another group of families connect and form networks to support them outside of school time. These sessions are so very important for young families living in our remote & isolated communities, especially as winter approaches.

Tuesday in Edgewood is a great time for the K-7 students to mentor and build relationships with the preschool age children. We often have carpooling families coming from Fauquier. The reading center is a wonderful community connection & the gym with plasma cars is a big hit.

Wednesday's is a very busy group in Burton with hot lunch being provided by PAC and siblings joining in with play & crafts during lunch. This group is mostly toddlers with fun circle times and lots of opportunities to share parenting experiences. We have a loud, busy gym time every week.

Thursday in Fauquier is well attended with busy boys. After snack and craft, we clear the way for gross motor fun and end each session outside. We have a lot of fun with the "Fauquier StrongStart band" utilizing our instrument collection & beautiful old piano.

I really enjoy my job and feel blessed to have an impact on so many young families in our area. May you all enjoy some family time, fun and peace over the holidays.

To joy,
Jodi McLean

Outreach StrongStart coordinator
Family Resource Practitioner
Early Childhood Educator
SEA



World Class Learning in a Rural Environment

December 10, 2019
Superintendent/Secretary Treasurer Report
*Presented at the Education Partnership Committee,
 and Regular Meeting of the Board of Education*

1. December Enrollment notes

- No changes in overall enrollment since last month
- Indigenous Learners – 87 students or 19.1% of our student population
- Students with diverse learning needs – 55 students or 12.1% of our student population
- Below is the monthly enrollment chart by school and grade:

My Education BC: Student Enrollment Numbers																
As of:	Dec 4															
Grade:	Gr.K	Gr.1	Gr.2	Gr.3	Gr.4	Gr.5	Gr.6	Gr.7	Gr.8	Gr.9	Gr.10	Gr.11	Gr.12	TOTALS	Nov	Dif
ALDL	1	0	1	4	0	3	3	3	3	4	1	1	11	35	35	0
BES	1	5	4	4	3									17	17	0
EES	2	3	1	0	2	1	0	7						16	16	0
LESS	5	7	9	5	5	8	7	10	10	8	4	6	5	89	89	0
NES	27	23	11	18	24	22	24	24						173	174	-1
NSS									28	20	32	27	16	123	122	1
TOTAL		36	38	26	31	34	34	44	41	32	37	34	32			
District Total														453	453	0

1. Goat Mountain Child Care Centre News

- Goat Mountain School Society AGM was held on December 3rd with a new slate of directors elected; this is the non-profit society which will operate the Child Care Centre
- The Society will soon be reaching out to engage prospective children and families seeking child care starting in September 2020 when we aim to have the construction completed
- Meanwhile, our SD 10 district staff have been busy getting the capital project underway
- Architect Chris Fairbanks did the original conceptual drawings for the centre, and has been engaged as the project architect; Manager of Operations, Art Olson, Assistant Secretary-Treasurer, Shelly Woolf and Superintendent Terry Taylor have been meeting with him to iron out the architectural design details and begin work on the RFP for a General Contractor



Thanks to Paula Shandro, Sara Wearmouth, Evelyn Goodell, Richard Allen, Patti Sebben, Morgen Bardati, Ric Bardati, Helen Davis and Daniel Hellyer, Directors and members of Goat Mountain School Society



Welcome to the new Goat Mountain Child Care Board of Directors: Nick Graves, Jess Rayner, Nyree Caton, Valerie Piercey-Wilson, Michael McLellan, Jessica Bernhof (missing from photo: Chelsea Lada, Richelle Johnston)

1. NSS Climbing and Bouldering Wall Project Update

Superintendent's Report – December 10th, 2019

- How exciting that construction has BEGUN! on the bouldering wall as of December 10th thanks to the efforts of our district carpenters, Jamie Peterson and Riley Gerber
- Climbing wall construction is due to commence December 16th and continue through December and early January with Madden Construction on the job
- Our goal is to have the climbing and bouldering walls built and ready for an engineer's inspection in mid-January with final project completed by end of February
- Stay tuned for the official ribbon cutting ceremony sometime in February announcing the completion of this long-awaited school and community project!

2. Electric Bus Talks

- At a recent BCASBO meeting attended by Superintendent Taylor, there was discussion about districts piloting electric busses in alignment with government's CleanBC carbon neutral initiative
- We are due for two new school busses in the 2021 Bus Capital Plan which would yield new bus purchases for the 2021-22 school year
- Costs for diesel busses are covered by the Ministry at present up to about \$140,000
- District staff are putting together data for mechanical repairs to one of our current busses which has not yet aged out to allow the Ministry to determine whether an ample case for a new bus one year early may be merited
- In discussion with Ministry colleagues, the cost of electric busses continues to fall about 10% each year with current electric school bus costs at \$325,000, about twice the cost of a diesel bus
- This year and next, there is special Ministry funding to pay for all but \$50,000 to \$60,000 of the cost of an electric bus, and also grants available for charging stations in school districts
- We continue to explore this exciting possibility moving us closer to emissions reductions and fighting the climate crisis
- Estimates of fuel and maintenance savings vs additional capital expenditures will be forecasted

3. Environmental Education Committee District Waste Audit

- Growing environmental education is one of the Board's five Strategic Plan priorities for 2019-20 and aligned with Goal 1: Enhance Teaching and Learning
- This year, the environmental education committee met on November 1st and besides local teachers, the teacher Union President and senior district staff, also includes students
- At the November 1st meeting, our NSS and Lucerne youth expressed a keen desire to not only craft a climate action plan for the district, but also to start taking action - sooner than later
- As a result, a district-wide waste audit was scheduled for Tuesday, December 3rd with garbage collected from all district schools from the previous day
- In all, eight students from three schools: NES (Grade 5s, Emily and Lincoln), NSS (Dustin, Oriah and Kaziah), and Lucerne (Juniper, Casandra, and Amelie) participated along with teachers Katrina Sumrall and Andrea Volansky, Manager of Operations, Art Olson, custodian, Tracey Fetters, and the Director of Learning, Peter Dubinsky, and Superintendent
- The findings were surprising to most Environmental Education Committee members
- In one day, the district garbage weighed over 89 pounds – almost 450 pounds of garbage per week! All the garbage was sorted into three categories: food waste, recycling, and actual garbage



School garbage in pounds	Number of students
BES – 2	17
EES - 2	16
Lucerne – 10	89 + Strong Start open

NES - 35	173 + Strong Start open
NSS - 40	123

➤ Not only was the amount of garbage surprising but also what was in the garbage and could be diverted in future was interesting

- One third of the “garbage” was recyclable with the majority being paper towels
- One third of the “garbage” was compostable food waste
- Lots of math calculations and environmental education thinking went on as the audit continued
- The team came up with 9 recommendations to reduce waste in their schools and the school district and will hold another waste audit in the spring with hopes of seeing big reductions

Waste Reduction Recommendation	
1	Use smaller garbage bags and also smaller garbage cans in all schools
2	Re-use garbage bags each day unless soiled for two weeks (currently one week per bag)
3	Encourage students and staff to use reusable lunch containers
4	Set up composting programs at each school
5	Install paper towel recycle bins in all washrooms
6	Create lists of recyclable items to help educate students and staff about what can be recycled
7	Put paper recycling bins in school hallways along with current plastic recycling bins
8	Recycle washroom soap dispenser containers
9	Rinse recyclable food containers out so they are not contaminated and can be recycled

4. January 27th Pro-D – Indigenous Education Focus

- High quality professional learning is a cornerstone of Goal 1 in our Strategic Plan: Enhance Teaching and Learning and plans are underway to make the January 27th Pro-D day a meaningful one as we focus on indigenous education
- Our shared focus aligns with the Board’s 2019-20 Strategic Plan priority to “Improve indigenous student success and embed indigenous education cultural programming”
- A variety of indigenous culture learning experiences including sessions by Circle of Indigenous Nations (COINS) and a welcome from Sinixt elder Marilyn James will connect with the First Peoples Principles of Learning and Indigenous Worldviews and Perspectives
- A range of indigenous education resources compiled by our Indigenous Education Support teachers will allow teachers and Education Assistants to have time to engage in using resources for planning

5. TechBC Grant to provide Student and Teacher Professional Learning in tech careers

- We have been successful in an application along with TechBC aimed to increase students’ and teachers’ engagement with technology and tech careers
- On February 13th, Grade 6-10 students from across the district will gather at one of our Nakusp schools to create a mobile app along with tech industry experts – a Hackathon!
- Students will engage in a design thinking approach and then make an app in inter-school teams
- A range of careers in the tech industry will also be profiled by the tech career guests
- The next day, February 14th, all SD 10 teachers are invited to attend a morning Pro-D session hosted by Tech BC focused on technology applications and careers in the tech sector
- All costs of the two day event – bus transportation, lunches for students and staff, and teacher travel costs to the Pro-D as well as creating a short film of the events will be covered by the Supercluster technology grant
- This project aligns with both Goal 1 – Enhance Teaching and Learning and Goal 2 – Cultivate Community Connections and Relationships in the District Strategic Plan and 2019-20 Board Priority “Community Connectedness: Enhance communication and advocacy for our schools”

6. Growing Innovation Grant Received for Virtual Reality Project

- Three schools in the district will engage in a Growing Innovation inquiry initiative this year, focused on teachers and students learning by creating short Virtual Reality films

- Students and teachers at Edgewood Elementary, Nakusp Elementary and Lucerne Elementary Secondary will connect with one another virtually and share short films documenting their place with one another
- This \$1000 Growing Innovation grant and District Initiative funds will help purchase two more sets of VR goggles (for a total of five sets in the district) which will be shared across the district
- Rural Education Advisory and UBC provide funding for Growing Innovation grants each year
- Projects from across rural districts in BC connect to learn from one another through the year and then meet in a culminating symposium at UBC with travel costs paid by REA and UBC
- Both Goal 1 and 2 of the Strategic Plan are evident in this innovative project

7. School Winter Concerts Showcase Student Performing Arts Talents

Be sure to take in the winter concerts at our local schools in the next few weeks!

School	Winter Concert Date
BES	Thursday, December 19 th at 11 am
EES	Wednesday, December 18 th at 6:00 pm
Lucerne	Wednesday, December 18 th at 6:45 pm
NES	Dress Rehearsal: Monday December 16 th at 1 pm Concert: Tuesday, December 17 th at 6:30pm

8. International Education Program Partnership

- SD 10 and SD 8 are forging a new partnership to create an International Education program between the two districts, a Kootenay International Education program
- Director of Learning, Peter Dubinsky and Superintendent Terry Taylor met December 4th with District Principal for International Education, Jann Schmidt and Superintendent Christine Perkins to explore the possibilities of a partnership between the two school districts
- School District 8 has had a strong International Ed program for the past two decades and has recruitment and administrative infrastructures in place
- It's been three years since SD 10 had international students in the school district, as a result of the challenges for a very small district to manage and sustain an International Ed program
- At its peak in 2016-17, SD 10 had 8-10 international students from China, Japan, Germany and Spain all adding to the cultural diversity of our school communities
- Given very positive feedback from parents, students, staff and community during Fall 2017 District Strategic Plan consultations, and encouragement from the Board of Education to continue
- Tentative plans are for SD 10 to host five Grade 8 through 12 international students in the 2020-21 school year
- A contracted homestay coordinator will be needed to help find and support five homestay families in the school district area
- Homestay families are paid \$850 per month to support the costs of hosting an international student and also benefit from having a young person from another country join their family
- The district will be seeking potential homestay families in the new year once details of the partnership are worked out
- Both Goal 1 and Goal 2 of the District Strategic Plan are encompassed in this exciting new venture to enhance teaching and learning through connecting our learners with students beyond the bounds of SD 10 from around the world



SCHOOL DISTRICT 10 (ARROW LAKES) POLICY MANUAL

332– Physical Restraint and Seclusion in Schools

1.0 General

- 1.1. The Board of Education of School District 10 (Arrow Lakes) recognizes its responsibility to maintain a safe, caring and orderly school environment for all of its students and employees.
- 1.2. The Board believes that behavior interventions for all students should emphasize prevention and positive behavior supports. Every effort is to be made to employ preventative actions that preclude the need for the use of physical restraint and seclusion.
- 1.3. The Board further believes that respect for student rights, maintaining student dignity, and the safety of all involved is paramount.
- 1.4. Notwithstanding behavior interventions that are focused on prevention, the Board recognizes that the use of emergency physical restraint or seclusion procedures may be necessary when a student presents an immediate danger to themselves or others.
- 1.5. All staff working directly with a student where there is a potential for imminent danger of serious physical harm to self or others will be provided the opportunity to participate in training regarding the use of physical restraint and seclusion.
- 1.6. The Superintendent is responsible to establish procedures regarding the use of physical restraint and seclusion.



2020 – School District 10 (Arrow Lakes) Board Committees and Trustee Representatives

Special Committees		
Committee	Description	Trustee
Arrow Lakes Indigenous Education Advisory Council	One Trustee belongs to the district Aboriginal Council to gather and bring info from the council, back to the Board of Education.	Danyea Simon Christine Dixon (A)
ALTA (<i>Arrow Lakes Teachers Association</i> /Board Liaison Committee)	One Trustee sits on this committee along with ALTA Union President, Superintendent and HR staff.	Lora Lee Brekke Danyea Simon (A)
Audit Committee	All Trustees sit on this committee along with the Superintendent/Secretary-Treasurer and Assistant Secretary-Treasurer for the annual Budget Consultation process.	
Calendar Committee	One Trustee acts as a representative of the Board to sit with representatives from partner groups to meet annually and plan the school district calendar on a three year plan.	Chris Dixon Rhonda Farrell (A)
CUPE (<i>Canadian Union of Public Employees</i>) /Board Liaison Committee	One Trustee sits on this committee along with CUPE representatives, Superintendent and Human Resources staff.	Lora Lee Brekke Rhonda Farrell (A)
DPAC (<i>District Parent Advisory Committee</i>)	One Trustee is invited to DPAC meetings to provide and update on District and report back to Board of Education at regular meetings.	Danyea Simon Rhonda Farrell (A)
Educational Transformation Committee	One Trustee serves on this committee to help inform and plan for the new curriculum changes, along with the Superintendent and representatives from our partner groups.	Chris Dixon Rhonda Farrell (A)
IT (<i>Information Technology</i>) Committee	One Trustee sits on this district committee which helps inform policy, decisions and planning for information technology in the district.	Rhonda Farrell Chris Dixon (A)
OH&S (<i>Occupational Health and Safety</i>)	One Trustee and District OH&S representatives meet throughout the school year.	Danyea Simon Lora Lee Brekke (A)



2020 – School District 10 (Arrow Lakes) Board Committees and Trustee Representatives

Special Committees		
Committee	Description	Trustee
PAC (<i>Parent Advisory Committee</i>)	<p>Trustees are invited guests to School PACs Each Trustee reports to their assigned PAC a summary of proceedings from the Board of Education and reports key points from PAC back to Board of Education at regular meetings of the Board.</p> <ul style="list-style-type: none"> • Burton Elementary • Edgewood Elementary • Lucerne Elementary-Secondary • Nakusp Elementary • Nakusp Secondary 	<p>BES: Danyea Simon EES: Danyea Simon Lucerne: Rhonda Farrell NES: Christine Dixon NSS: Lora Lee Brekke</p> <p><i>(The Board Chair is alternate for all seats)</i></p>
Policy Committee	All Trustees sit on this committee along with the Superintendent/Secretary-Treasurer, to develop, review, or amend Board Policy.	
Scholarship Committee	Two Trustees sit as an interview team to consider students for District/Provincial Scholarship(s) members from the public may sit on this committee as well.	Lora Lee Brekke Danyea Simon
Shared Use Agreements Committee	One Trustee acts as a representative of the Board to sit with the Superintendent/Secretary-Treasurer or other district staff to meet as needed with group(s) we have a shared use agreement with.	Rhonda Farrell Danyea Simon (A)
Staff Appreciation Committee	Trustees (not limited) sit on this committee for the purposes of planning the annual Board - Staff Appreciation celebration hosted in the spring.	Chris Dixon Danyea Simon



World Class Learning in a Rural Environment

2020 – School District 10 (Arrow Lakes) Board Committees and Trustee Representatives

External Committees		
Committee	Description	Trustee
BCPSEA (<i>British Columbia Public Schools Employers Association</i>)	One Trustee acts as a representative to BCPSEA for SD10 Arrow Lakes.	Lora Lee Brekke Rhonda Farrell (A)
BCSTA (<i>British Columbia School Trustees Association</i>) Kootenay Boundary Branch	One Trustee either elected by the Board of Education or as an elected executive on KBB provides a brief summary of KBB/BCSTA proceedings at regular meetings.	Chris Dixon Lora Lee Brekke (A)
BCSTA Provincial Council (PC)	One Trustee to attend and report to and from PC regarding BCSTA business and advocacy.	Rhonda Farrell Chris Dixon (A)
Chambers of Commerce	One Trustee shall serve as liaison between Chamber of Commerce and the Board.	Nakusp: Chris Dixon Danyea Simon (A) New Denver/Silverton: Rhonda Farrell Lora Lee Brekke (A)
OLRC (<i>Okanagan Labour Relations Council</i>)	One Trustee acts as a representative to OLRC as a Director to serve on the Board. One Alternate Director will be a Senior Administrative Official of the District.	Lora Lee Brekke Terry Taylor (A)