



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

MINUTES

School Board Office

Date: Tuesday September 22, 2020
7:00 pm

PRESENT

TRUSTEES: L. Brekke, R. Farrell, C. Dixon, D. Simon, S. Gascon

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

OTHERS: R. Bardati – ALTA, D. Bond – KPMG, J. Boivin – Valley Voice Reporter,
A. McLaren-Caux, G. Grout

1. CALL TO ORDER:

L. Brekke called the meeting to order at 7:04 pm.

Acknowledgement of Territory

2. ADOPTION OF AGENDA:

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

CARRIED

3. ADOPTION OF MINUTES:

a) Regular Meeting Minutes: June 16, 2020

Moved by C. Dixon, seconded by S. Gascon that the Board of Education for School District 10 (Arrow Lakes) adopt the Minutes of the Regular Meeting of June 16, 2020 as presented.

CARRIED

- b) Special Regular Meeting Minutes: June 24, 2020
- c) Special Regular Meeting Minutes: July 2, 2020
- d) Special Regular Meeting Minutes: August 10, 2020
- e) Special Regular Meeting Minutes: August 19, 2020

Moved by D. Simon, seconded by R. Farrell that the Board of Education for School District 10 (Arrow Lakes) adopt the Minutes of the Special Regular Meetings of June 24, 2020, July 2, 2020, August 10, 2020, and August 19, 2020 as presented.

CARRIED

4. PRESENTATIONS

Nil

5. DISPOSITION OF PREVIOUS PRESENTATIONS

Nil

6. FINANCIAL UPDATE: (S.Woolf)

- a) 2019-2020 Audited Financial Statements

Dave Bond, Financial Auditor from KPMG presented the 2019-2020 Audited Financial Statements.

Moved by S. Gascon, seconded by R. Farrell that the Board of Education for School District 10 (Arrow Lakes) approve the 2019-2020 Audited Financial Statements as prepared by Shelly Woolf, Assistant Secretary Treasurer and as presented by Dave Bond, KPMG.

CARRIED

- b) Audit Findings Report

Dave Bond, Financial Auditor from KPMG presented the 2019-2020 KPMG Audit Findings Report.

Moved by D. Simon, seconded by C. Dixon that the Board of Education for School District 10 (Arrow Lakes) approve the 2019-2020 Audit Findings Report as prepared and presented by Dave Bond, KPMG.

CARRIED

7. QUESTIONS REGARDING FINANCIAL

Nil

8. REPORTS

- a) **Chairperson:**

- i. Report attached

- b) **Education Partnership Committee**

- i. Lucerne Wireless Protocol

Moved by R. Farrell, seconded by S. Gascon that the Board of Education approve amending the District Wireless Use at Lucerne Protocol, to allow dual Ethernet and wireless access for elementary student learning with the understanding that when not in use, wireless is turned off.

CARRIED

- c) **Parent Advisory Council / Trustee Liaison Reports:**

- i) Burton Elementary School

No report

- ii) Edgewood Elementary School
No report

- iii) Nakusp Elementary School
- Meeting was Wednesday September 16, 2020
 - Questions raised regarding cameras on school busses
 - Questions regarding 811 and confusing messaging from public health
 - Hot lunch discussed
 - Grades K/1 will receive a welcome gift certificate from the PAC
 - Call for nominations for PAC executive was sent out for the October AGM

- iv) Lucerne Elementary-Secondary School
No report

- v) Nakusp Secondary School
- Report attached

- vi) District Parent Advisory Council
No report

- vii) CUPE/Board Liaison
- Report attached

- viii) ALTA/Board Liaison Meeting
- Report attached

- ix) Occupational Health and Safety Committee

Assistant Superintendent Dubinsky reported on the restructuring of the District OHS Committee which is based on a monthly reporting system that includes senior district staff and union executive representation.

- x) Chamber of Commerce
- Nakusp: No report
 - New Denver/Silverton: No report

- xi) Strong Start Centres

Assistant Superintendent Dubinsky reported that Strong Start programs are currently operational with outreach programs and have also commenced with site specific planning to resume with in-person attendance as well as outdoor program options.

- xii) Arrow Lakes Indigenous Educational Advisory Council
No report

- d) Branch / BCSTA / BCPSEA
 - i) Branch: Report attached
 - ii) BCSTA: Report attached
 - iii) BCPSEA: No report
- 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:

Nil

10. NEW BUSINESS:

Nil

11. NEXT MEETING DATES:

- | | | | |
|----|--|--------------------|--------|
| a) | Special Regular Meeting: | September 28, 2020 | 7:00pm |
| b) | Education Partnership Committee Meeting: | October 20, 2020 | 6:00pm |
| c) | Regular Meeting of the Board: | October 20, 2020 | 7:00pm |

12. QUESTIONS FROM PUBLIC:

Nil

13. ADJOURNMENT:

The meeting was adjourned at 8:27pm.

L. Brekke
Chairperson

T. Taylor
Superintendent/Secretary-Treasurer

Audited Financial Statements of

School District No. 10 (Arrow Lakes)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 10 (Arrow Lakes)

June 30, 2020

Table of Contents

Management Report	1
Independent Auditors' Report	2-4
Statement of Financial Position - Statement 1	5
Statement of Operations - Statement 2	6
Statement of Changes in Net Debt - Statement 4	7
Statement of Cash Flows - Statement 5	8
Notes to the Financial Statements	9-23
Schedule of Changes in Accumulated Surplus (Deficit) by Fund - Schedule 1 (Unaudited)	24
Schedule of Operating Operations - Schedule 2 (Unaudited)	25
Schedule 2A - Schedule of Operating Revenue by Source (Unaudited)	26
Schedule 2B - Schedule of Operating Expense by Object (Unaudited)	27
Schedule 2C - Operating Expense by Function, Program and Object (Unaudited)	28
Schedule of Special Purpose Operations - Schedule 3 (Unaudited)	30
Schedule 3A - Changes in Special Purpose Funds and Expense by Object (Unaudited)	31
Schedule of Capital Operations - Schedule 4 (Unaudited)	33
Schedule 4A - Tangible Capital Assets (Unaudited)	34
Schedule 4C - Deferred Capital Revenue (Unaudited)	35
Schedule 4D - Changes in Unspent Deferred Capital Revenue (Unaudited)	36

School District No. 10 (Arrow Lakes)

MANAGEMENT REPORT

Version: 3796-3051-1068

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.

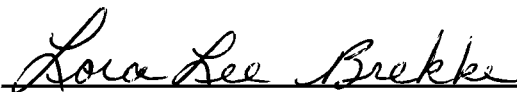
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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.

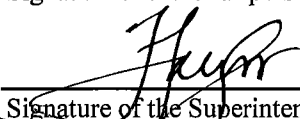
The Board of Education of School District No. 10 (Arrow Lakes) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements 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.

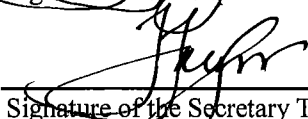
On behalf of School District No. 10 (Arrow Lakes)


Signature of the Chairperson of the Board of Education


Date Signed


Signature of the Superintendent


Date Signed


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, 2020
- the statements of operations for the year then ended
- the statements of change in net 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 22, 2020
Kelowna, Canada

School District No. 10 (Arrow Lakes)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	2,389,596	1,204,344
Accounts Receivable		
Other (Note 3)	139,127	93,993
Portfolio Investments (Note 4)	1,454,269	2,005,965
Total Financial Assets	3,982,992	3,304,302
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	855,452	834,696
Unearned Revenue (Note 6)	-	480
Deferred Revenue (Note 7)	192,457	173,901
Deferred Capital Revenue (Note 8)	9,281,348	7,662,556
Employee Future Benefits (Note 9)	159,393	148,970
Total Liabilities	10,488,650	8,820,603
Net Debt	(6,505,658)	(5,516,301)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	11,289,349	10,158,837
Prepaid Expenses	112,944	65,571
Total Non-Financial Assets	11,402,293	10,224,408
Accumulated Surplus (Deficit)	4,896,635	4,708,107

Approved by the Board

Rona Lee Brekke
 Signature of the Chairperson of the Board of Education

September 22, 2020
 Date Signed

[Signature]
 Signature of the Superintendent

September 22, 2020
 Date Signed

[Signature]
 Signature of the Secretary Treasurer

September 22, 2020
 Date Signed

School District No. 10 (Arrow Lakes)

Statement 2

Statement of Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	8,322,285	8,571,381	7,861,244
Other	18,000	18,000	18,000
Other Revenue	210,000	246,864	263,904
Rentals and Leases	6,000	6,197	5,737
Investment Income	42,000	50,374	50,838
Amortization of Deferred Capital Revenue	436,616	432,416	410,098
Total Revenue	<u>9,034,901</u>	<u>9,325,232</u>	<u>8,609,821</u>
Expenses (Note 15)			
Instruction	6,432,938	6,232,858	5,791,983
District Administration	792,846	773,166	807,912
Operations and Maintenance	1,732,278	1,657,062	1,539,171
Transportation and Housing	501,463	473,618	530,461
Total Expense	<u>9,459,525</u>	<u>9,136,704</u>	<u>8,669,527</u>
Surplus (Deficit) for the year	<u>(424,624)</u>	<u>188,528</u>	<u>(59,706)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		4,708,107	4,767,813
Accumulated Surplus (Deficit) from Operations, end of year		<u>4,896,635</u>	<u>4,708,107</u>

School District No. 10 (Arrow Lakes)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget (Note 14) \$	2020 Actual \$	2019 Actual \$
Surplus (Deficit) for the year	(424,624)	188,528	(59,706)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(57,138)	(1,727,120)	(953,869)
Amortization of Tangible Capital Assets	598,695	596,608	572,552
Total Effect of change in Tangible Capital Assets	541,557	(1,130,512)	(381,317)
Acquisition of Prepaid Expenses		(84,013)	(38,937)
Use of Prepaid Expenses		36,640	34,900
Total Effect of change in Other Non-Financial Assets	-	(47,373)	(4,037)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	116,933	(989,357)	(445,060)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		(989,357)	(445,060)
Net Debt, beginning of year		(5,516,301)	(5,071,241)
Net Debt, end of year		(6,505,658)	(5,516,301)

School District No. 10 (Arrow Lakes)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	188,528	(59,706)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(45,134)	14,757
Prepaid Expenses	(47,373)	(4,037)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	20,756	100,304
Unearned Revenue	(480)	(19,075)
Deferred Revenue	18,556	(2,464)
Employee Future Benefits	10,423	2,062
Amortization of Tangible Capital Assets	596,608	572,552
Amortization of Deferred Capital Revenue	(432,416)	(410,098)
Total Operating Transactions	309,468	194,295
Capital Transactions		
Tangible Capital Assets Purchased	(1,727,120)	(953,869)
Total Capital Transactions	(1,727,120)	(953,869)
Financing Transactions		
Capital Revenue Received	2,051,208	1,024,701
Total Financing Transactions	2,051,208	1,024,701
Investing Transactions		
Redemption of (investments in) Portfolio Investments	551,696	(53,064)
Total Investing Transactions	551,696	(53,064)
Net Increase (Decrease) in Cash and Cash Equivalents	1,185,252	212,063
Cash and Cash Equivalents, beginning of year	1,204,344	992,281
Cash and Cash Equivalents, end of year	2,389,596	1,204,344
Cash and Cash Equivalents, end of year, is made up of:		
Cash	2,389,596	1,204,344
	2,389,596	1,204,344

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

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.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

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 taxpayer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

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

a) Basis of Accounting (*continued*)

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 taxpayer supported organizations, these contributions include government transfers and externally restricted contributions.

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, 2020

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 prorated 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 was 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, 2020

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, 2020.

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, 2020

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, 2020

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, 2020

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

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.

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, 2020

Note 3 Accounts Receivable – Other Receivables			
		2020	2019
		<u>2020</u>	<u>2019</u>
Federal Government		\$ 38,220	\$ 35,008
Provincial Government		52,225	-
Other		48,682	58,985
		<u>\$ 139,127</u>	<u>\$ 93,993</u>

Note 4 Portfolio Investments			
		2020	2019
		<u>2020</u>	<u>2019</u>
Investments in the cost and amortized cost category:			
Term deposits, interest at 2.0% to 2.4%		\$ 1,454,269	\$ 2,005,965
		<u>\$ 1,454,269</u>	<u>\$ 2,005,965</u>

Note 5 Accounts Payable and Accrued Liabilities - Other			
		2020	2019
		<u>2020</u>	<u>2019</u>
Trade		\$ 114,447	\$ 187,439
Salaries and benefits		652,498	570,196
Accrued vacation		88,507	77,061
		<u>\$ 855,452</u>	<u>\$ 834,696</u>

Note 6 Unearned Revenue			
		2020	2019
		<u>2020</u>	<u>2019</u>
Balance, beginning of year		\$ 480	\$ 19,555
Changes for the year:			
Increase:			
Rental/Lease of facilities		-	480
Climbing Wall funds		-	27,900
		<u>\$ 480</u>	<u>\$ 47,935</u>
Decrease:			
Rental/Lease of facilities		(480)	(1,500)
Transferred to Deferred Capital		-	(33,200)
Professional Development funding		-	(12,755)
Net changes for the year		<u>-</u>	<u>(47,455)</u>
Balance, end of year		<u>\$ -</u>	<u>\$ 480</u>

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

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.

	2020	2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 148,547	\$ 114,297
Service Cost	12,989	9,194
Interest Cost	3,888	3,166
Benefit Payments	(5,741)	(26,999)
Actuarial (Gain) Loss	(3,308)	48,889
Accrued Benefit Obligation – March 31	<u>\$ 156,375</u>	<u>\$ 148,547</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ (156,375)	\$ (148,547)
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(156,375)	(148,547)
Employer Contributions After Measurement Date	2,627	2,338
Benefits Expense After Measurement Date	(4,342)	(4,219)
Unamortized Net Actuarial (Gain) Loss	(1,303)	1,458
Accrued Benefit Asset (Liability) – June 30	<u>\$ (159,393)</u>	<u>\$ (148,970)</u>

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

Note 9 Employee Future Benefits (Continued)

Reconciliation of Change in Accrued Benefit Liability

Accrued Benefit Liability – July 1	\$ 148,970	\$ 146,908
Net expense for Fiscal Year	16,453	7,450
Employer Contributions	(6,030)	(5,388)
Accrued Benefit Liability – June 30	\$ 159,393	\$ 148,970

	2020	2019
Components of Net Benefit Expense		
Service Cost	\$ 13,170	\$ 10,143
Interest Cost	3,829	3,347
Amortization of Net Actuarial (Gain)/Loss	(546)	(6,040)
Net Benefit Expense (Income)	\$ 16,453	\$ 7,450

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

Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	8.9	8.9

Note 10 Tangible Capital Assets

Net Book Value:

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 362,514	\$ 362,514
Buildings	9,687,026	8,647,612
Furniture & Equipment	564,542	580,811
Vehicles	546,958	460,911
Computer Hardware	128,309	106,989
Total	\$11,289,349	\$10,158,837

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

Note 10 Tangible Capital Assets (Continued)

June 30, 2020

	Opening Cost \$	Additions \$	Disposals \$	Closing Cost \$
Sites	362,514	-	-	362,514
Buildings	19,604,378	1,434,082	-	21,038,460
Furniture & Equipment	776,574	61,388	(8,336)	829,626
Vehicles	884,591	174,505	(138,854)	920,242
Computer Hardware	179,119	57,145	(23,797)	212,467
Total	21,807,176	1,727,120	(170,987)	23,363,309

	Opening Accumulated Amortization \$	Amortization \$	Disposals \$	Closing Accumulated Amortization \$
Sites	-	-	-	-
Buildings	10,956,766	394,668	-	11,351,434
Furniture & Equipment	195,763	77,657	8,336	265,084
Vehicles	423,679	88,459	138,854	373,284
Computer Hardware	72,131	35,824	23,797	84,158
Total	11,648,339	596,608	170,987	12,073,960

June 30, 2019

	Opening Cost \$	Additions \$	Disposals \$	Closing Cost \$
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 \$	Opening Accumulated Amortization \$	Amortization \$
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

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

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, 2019, the Teachers' Pension Plan has about 48,000 active members and approximately 39,000 retired members. As of December 31, 2019, the Municipal Pension Plan has about 213,000 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The School District paid \$576,266 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$549,210)

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, 2021, with results available in 2022.

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

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

Note 13 Contractual Obligations and Contingencies (Continued)

a) Asset retirement obligation (*continued*)

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, 2020 and the annual support and maintenance fee for the 2020-2021 fiscal year will be \$45,390.

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 29, 2019. The amended budget was approved by the Board through the adoption of an annual amended budget on February 12, 2020.

	2020 Annual Budget	Adjustments	2020 Amended Budget
Revenues:			
Provincial Grants – Ministry of Education	\$ 8,322,285	\$ 109,824	\$ 8,432,109
Provincial Grants - Other	18,000	16,200	34,200
Other Revenue	210,000	16,251	226,251
Rentals and Leases	6,000	-	6,000
Investment Income	42,000	5,000	47,000
Amortization of Deferred Capital Revenue	436,616	(4,200)	432,416
Total Revenue	9,034,901	143,075	9,177,976
Expenses:			
Instruction	6,432,938	142,239	6,575,177
District Administration	792,846	42,179	835,025
Operations and Maintenance	1,732,278	(51,069)	1,681,209
Transportation and Housing	501,463	19,996	521,459
Total Expenses	9,459,525	153,345	9,612,870
Deficit for the year	\$ (424,624)	\$ (10,270)	\$ (434,894)

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

Note 15 Expense by Object

	2020	2019
Salaries and benefits	\$ 7,038,112	\$ 6,435,596
Services and supplies	1,501,984	1,661,379
Amortization	596,608	572,552
	<u>\$ 9,136,704</u>	<u>\$ 8,669,527</u>

Note 16 Internally Restricted Surplus – Operating Fund

Internally Restricted
(appropriated) by Board for:

	2020	2019
Equipment	\$ 100,000	\$ 100,000
IT Infrastructure	100,000	100,000
Utilities	100,000	100,000
Capital Projects	100,000	100,000
Emergency	250,000	250,000
Professional Learning	90,000	90,000
Finance Software Upgrade	300,000	150,000
Strategic Plan Goals/School Configuration	100,000	100,000
Long Range Facilities Plan	100,000	100,000
Board Scholarship	30,000	30,000
	<u>1,270,000</u>	<u>1,120,000</u>
Unrestricted Operating Surplus	382,707	352,138
	<u>\$ 1,652,707</u>	<u>\$ 1,472,138</u>

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. Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance. There have been no significant changes in the following risk exposures from 2019.

School District No. 10 (Arrow Lakes)
Notes to the Financial Statements
Year Ended June 30, 2020

Note 18 Risk Management (*Continued*)

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.

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.

School District No. 10 (Arrow Lakes)
Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2020

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	1,472,138		3,235,969	4,708,107	4,767,813
Changes for the year					
Surplus (Deficit) for the year	292,265	58,467	(162,204)	188,528	(59,706)
Interfund Transfers	(111,696)	(58,467)	170,163	-	
Tangible Capital Assets Purchased	180,569	-	7,959	188,528	(59,706)
Net Changes for the year					
	1,652,707	-	3,243,928	4,896,635	4,708,107

Accumulated Surplus (Deficit), end of year - Statement 2

School District No. 10 (Arrow Lakes)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	7,806,066	7,992,187	7,331,278
Other	18,000	18,000	18,000
Other Revenue		68,811	39,872
Rentals and Leases	6,000	6,197	5,737
Investment Income	40,000	48,386	49,408
Total Revenue	7,870,066	8,133,581	7,444,295
Expenses			
Instruction	5,763,857	5,534,078	5,095,123
District Administration	792,846	773,166	807,912
Operations and Maintenance	1,222,042	1,148,913	1,067,103
Transportation and Housing	413,004	385,159	429,977
Total Expense	8,191,749	7,841,316	7,400,115
Operating Surplus (Deficit) for the year	(321,683)	292,265	44,180
Budgeted Appropriation (Retirement) of Surplus (Deficit)	321,683		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(111,696)	(25,955)
Total Net Transfers	-	(111,696)	(25,955)
Total Operating Surplus (Deficit), for the year	-	180,569	18,225
Operating Surplus (Deficit), beginning of year		1,472,138	1,453,913
Operating Surplus (Deficit), end of year		1,652,707	1,472,138
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 16)		1,270,000	1,120,000
Unrestricted		382,707	352,138
Total Operating Surplus (Deficit), end of year		1,652,707	1,472,138

School District No. 10 (Arrow Lakes)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	7,667,783	7,739,920	7,167,950
Other Ministry of Education Grants			
Pay Equity	40,560	40,560	40,560
Transportation Supplement	42,675	42,675	42,675
Economic Stability Dividend			5,232
Carbon Tax Grant		11,039	11,039
Employer Health Tax Grant	55,048	55,048	16,728
Strategic Priorities - Mental Health Grant			37,000
Support Staff Wage Increase Funding		31,174	
Teachers' Labour Settlement Funding		66,121	
Foundation Skills Assessment		4,094	4,094
Skills Access Grant		-	5,000
MyEd Grant		-	1,000
Earling Learning Framework Implementation		1,556	
Total Provincial Grants - Ministry of Education	7,806,066	7,992,187	7,331,278
Provincial Grants - Other	18,000	18,000	18,000
Other Revenues			
Other School District/Education Authorities		2,227	400
Miscellaneous			
Art Starts			5,400
Donations		7,530	8,890
Growing Innovations		1,000	2,000
Sale of Assets			1,268
Columbia Basin Trust - Basin Plays		15,200	20,000
Miscellaneous		42,854	1,914
Total Other Revenue	-	68,811	39,872
Rentals and Leases	6,000	6,197	5,737
Investment Income	40,000	48,386	49,408
Total Operating Revenue	7,870,066	8,133,581	7,444,295

School District No. 10 (Arrow Lakes)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	2,701,000	2,730,160	2,490,072
Principals and Vice Principals	606,000	579,936	483,936
Educational Assistants	340,900	325,260	305,324
Support Staff	767,162	764,144	705,801
Other Professionals	744,279	750,674	732,525
Substitutes	186,657	267,514	254,427
Total Salaries	5,345,998	5,417,688	4,972,085
Employee Benefits	1,360,366	1,206,286	1,072,750
Total Salaries and Benefits	6,706,364	6,623,974	6,044,835
Services and Supplies			
Services	387,840	350,036	367,445
Student Transportation	32,650	31,400	34,999
Professional Development and Travel	185,147	65,474	122,770
Rentals and Leases	7,600	-	4,904
Dues and Fees	20,000	30,117	21,283
Insurance	41,000	23,666	20,447
Supplies	583,648	491,077	553,463
Utilities	227,500	225,572	229,969
Total Services and Supplies	1,485,385	1,217,342	1,355,280
Total Operating Expense	8,191,749	7,841,316	7,400,115

School District No. 10 (Arrow Lakes)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

Schedule 2C (Unaudited)

	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	2,428,991	315,265		105,912		207,327	3,057,495
1.03 Career Programs							-
1.07 Library Services				14,992			14,992
1.08 Counselling	61,616						61,616
1.10 Special Education	183,861		325,260		48,462	25,279	582,862
1.30 English Language Learning							-
1.31 Indigenous Education	55,692	15,710			15,740	1,712	88,854
1.41 School Administration		248,961		70,328	84,514		403,803
Total Function 1	2,730,160	579,936	325,260	191,232	148,716	234,318	4,209,622
4 District Administration							
4.11 Educational Administration					92,097		92,097
4.40 School District Governance					56,127		56,127
4.41 Business Administration					272,491	3,477	275,968
Total Function 4	-	-	-	-	420,715	3,477	424,192
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					156,430		156,430
5.50 Maintenance Operations				355,616		28,392	384,008
5.52 Maintenance of Grounds				19,788			19,788
5.56 Utilities							-
Total Function 5	-	-	-	375,404	156,430	28,392	560,226
7 Transportation and Housing							
7.41 Transportation and Housing Administration					24,813		24,813
7.70 Student Transportation				197,508		1,327	198,835
Total Function 7	-	-	-	197,508	24,813	1,327	223,648
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	2,730,160	579,936	325,260	764,144	750,674	267,514	5,417,688

School District No. 10 (Arrow Lakes)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

Schedule 2C (Unaudited)

	Total Salaries \$	Employee Benefits \$	Total Salaries and Benefits \$	Services and Supplies \$	2020 Actual \$	2020 Budget (Note 14) \$	2019 Actual \$
1 Instruction							
1.02 Regular Instruction	3,057,495	707,164	3,764,659	250,735	4,015,394	4,037,905	3,576,571
1.03 Career Programs	-	-	-	78	78	7,075	5,000
1.07 Library Services	14,992	3,250	18,242	11,010	29,252	37,152	33,621
1.08 Counselling	61,616	12,329	73,945	243	74,188	149,000	161,962
1.10 Special Education	582,862	139,995	722,857	61,261	784,118	824,199	754,519
1.30 English Language Learning	-	-	-	-	-	-	-
1.31 Indigenous Education	88,854	21,894	110,748	5,252	116,000	123,250	86,044
1.41 School Administration	403,803	88,756	492,559	22,489	515,048	585,276	477,406
Total Function 1	4,209,622	973,388	5,183,010	351,068	5,534,078	5,763,857	5,095,123
4 District Administration							
4.11 Educational Administration	92,097	5,833	97,930	23,712	121,642	126,996	125,855
4.40 School District Governance	56,127	3,084	59,211	60,653	119,864	97,000	128,877
4.41 Business Administration	275,968	48,278	324,246	207,414	531,660	568,850	553,180
Total Function 4	424,192	57,195	481,387	291,779	773,166	792,846	807,912
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	156,430	33,267	189,697	604	190,301	203,600	179,536
5.50 Maintenance Operations	384,008	88,713	472,721	210,453	683,174	743,542	621,413
5.52 Maintenance of Grounds	19,788	5,652	25,440	24,426	49,866	47,400	36,185
5.56 Utilities	-	-	-	225,572	225,572	227,500	229,969
Total Function 5	560,226	127,632	687,858	461,055	1,148,913	1,222,042	1,067,103
7 Transportation and Housing							
7.41 Transportation and Housing Administration	24,813	5,226	30,039	-	30,039	30,634	29,139
7.70 Student Transportation	198,835	42,845	241,680	113,440	355,120	382,370	400,838
Total Function 7	223,648	48,071	271,719	113,440	385,159	413,004	429,977
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	5,417,688	1,206,286	6,623,974	1,217,342	7,841,316	8,191,749	7,400,115

School District No. 10 (Arrow Lakes)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	516,219	579,194	529,966
Other Revenue	210,000	178,053	224,032
Total Revenue	<u>726,219</u>	<u>757,247</u>	<u>753,998</u>
Expenses			
Instruction	669,081	698,780	696,860
Total Expense	<u>669,081</u>	<u>698,780</u>	<u>696,860</u>
Special Purpose Surplus (Deficit) for the year	<u>57,138</u>	<u>58,467</u>	<u>57,138</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(57,138)	(58,467)	(57,138)
Total Net Transfers	<u>(57,138)</u>	<u>(58,467)</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, 2020

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year

Add: Restricted Grants
Provincial Grants - Ministry of Education
Other

Less: Allocated to Revenue

Deferred Revenue, end of year

Revenues

Provincial Grants - Ministry of Education
Other Revenue

Expenses

Salaries

Teachers
Educational Assistants
Support Staff
Substitutes

Employee Benefits
Services and Supplies

Net Revenue (Expense) before Interfund Transfers

Interfund Transfers

Tangible Capital Assets Purchased

Net Revenue (Expense)

Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK Fund	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing
\$	\$	\$	\$	\$	\$	\$	\$	\$
		173,901						
62,454	28,774	196,609	96,474	12,542	7,043	105,190	61,925	158,425
62,454	28,774	196,609	96,474	12,542	7,043	105,190	61,925	158,425
62,454	28,774	178,053	96,474	12,542	7,043	105,190	61,925	158,425
-	-	192,457	-	-	-	-	-	-
62,454	28,774	178,053	96,474	12,542	7,043	105,190	61,925	158,425
62,454	28,774	178,053	96,474	12,542	7,043	105,190	61,925	158,425
-	22,932	-	62,615	-	1,568	62,317	29,126	128,840
3,987	5,842	18,563	18,563	525	525	16,949	5,874	29,585
3,987	28,774	178,053	15,296	12,542	4,950	25,924	26,925	
		178,053	96,474	12,542	7,043	105,190	61,925	158,425
58,467	-	-	-	-	-	-	-	-
(58,467)								
(58,467)	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

School District No. 10 (Arrow Lakes)
Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2020

Schedule 3A (Unaudited)

Deferred Revenue, beginning of year			
	Mental Health in Schools	Changing Results for Young Children	TOTAL
	\$	\$	\$
			173,901
Add:			
Restricted Grants			
Provincial Grants - Ministry of Education	32,500	13,867	579,194
Other			196,609
	32,500	13,867	775,803
Less:			
Allocated to Revenue	32,500	13,867	757,247
Deferred Revenue, end of year	-	-	192,457
Revenues			
Provincial Grants - Ministry of Education	32,500	13,867	579,194
Other Revenue			178,053
	32,500	13,867	757,247
Expenses			
Salaries			
Teachers			133,368
Educational Assistants			170,611
Support Staff		177	3,596
Substitutes	15,156	9,871	25,027
	15,156	10,048	332,602
Employee Benefits	4,067	131	81,536
Services and Supplies	13,277	3,688	284,642
	32,500	13,867	698,780
Net Revenue (Expense) before Interfund Transfers	-	-	58,467
Interfund Transfers			
Tangible Capital Assets Purchased			(58,467)
	-	-	(58,467)
Net Revenue (Expense)	-	-	-

School District No. 10 (Arrow Lakes)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget (Note 14)	2020 Actual			2019 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	2,000		1,988	1,988	1,430
Amortization of Deferred Capital Revenue	436,616	432,416		432,416	410,098
Total Revenue	<u>438,616</u>	<u>432,416</u>	<u>1,988</u>	<u>434,404</u>	<u>411,528</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	510,236	508,149		508,149	472,068
Transportation and Housing	88,459	88,459		88,459	100,484
Total Expense	<u>598,695</u>	<u>596,608</u>	<u>-</u>	<u>596,608</u>	<u>572,552</u>
Capital Surplus (Deficit) for the year	<u>(160,079)</u>	<u>(164,192)</u>	<u>1,988</u>	<u>(162,204)</u>	<u>(161,024)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	57,138	170,163		170,163	83,093
Total Net Transfers	<u>57,138</u>	<u>170,163</u>	<u>-</u>	<u>170,163</u>	<u>83,093</u>
Total Capital Surplus (Deficit) for the year	<u>(102,941)</u>	<u>5,971</u>	<u>1,988</u>	<u>7,959</u>	<u>(77,931)</u>
Capital Surplus (Deficit), beginning of year		<u>3,149,549</u>	<u>86,420</u>	<u>3,235,969</u>	<u>3,313,900</u>
Capital Surplus (Deficit), end of year		<u>3,155,520</u>	<u>88,408</u>	<u>3,243,928</u>	<u>3,235,969</u>

School District No. 10 (Arrow Lakes)

Tangible Capital Assets

Year Ended June 30, 2020

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	362,514	19,792,301	588,651	884,591	-	179,119	21,807,176
Prior Period Adjustments							
District Entered		(187,923)	187,923				-
Cost, beginning of year, as restated	362,514	19,604,378	776,574	884,591	-	179,119	21,807,176
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,182,782	1,833	174,505			1,359,120
Deferred Capital Revenue - Other		192,833	5,004				197,837
Operating Fund			54,551	-	-	57,145	111,696
Special Purpose Funds		58,467					58,467
	-	1,434,082	61,388	174,505	-	57,145	1,727,120
Decrease:							
Deemed Disposals			8,336	138,854	-	23,797	170,987
	-	-	8,336	138,854	-	23,797	170,987
Cost, end of year	362,514	21,038,460	829,626	920,242	-	212,467	23,363,309
Work in Progress, end of year							-
Cost and Work in Progress, end of year	362,514	21,038,460	829,626	920,242	-	212,467	23,363,309
Accumulated Amortization, beginning of year		10,956,766	195,763	423,679		72,131	11,648,339
Changes for the Year							
Increase: Amortization for the Year		394,668	77,657	88,459	-	35,824	596,608
Decrease:							
Deemed Disposals			8,336	138,854		23,797	170,987
	-	-	8,336	138,854	-	23,797	170,987
Accumulated Amortization, end of year		11,351,434	265,084	373,284	-	84,158	12,073,960
Tangible Capital Assets - Net	362,514	9,687,026	564,542	546,958	-	128,309	11,289,349

School District No. 10 (Arrow Lakes)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	6,695,616	340,159	120,768	7,156,543
Prior Period Adjustments				
District Entered		92,625	(92,625)	-
Deferred Capital Revenue, beginning of year, as restated	6,695,616	432,784	28,143	7,156,543
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	1,359,120	143,614	54,223	1,556,957
	1,359,120	143,614	54,223	1,556,957
Decrease:				
Amortization of Deferred Capital Revenue	392,348	39,278	790	432,416
	392,348	39,278	790	432,416
Net Changes for the Year	966,772	104,336	53,433	1,124,541
Deferred Capital Revenue, end of year	7,662,388	537,120	81,576	8,281,084
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	7,662,388	537,120	81,576	8,281,084

School District No. 10 (Arrow Lakes)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	263,746	209,067	-	-	33,200	506,013
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	1,322,083		703,215		21,023	1,322,083
Provincial Grants - Other						724,238
Investment Income		4,887				4,887
	1,322,083	4,887	703,215	-	21,023	2,051,208
Decrease:						
Transferred to DCR - Capital Additions	1,359,120	-	143,614		54,223	1,556,957
	1,359,120	-	143,614	-	54,223	1,556,957
Net Changes for the Year	(37,037)	4,887	559,601	-	(33,200)	494,251
Balance, end of year	226,709	213,954	559,601	-	-	1,000,264

COMMITTEE REPORT – Sept. 22, 2020

Board Chair-

- Board Chair meetings via Zoom continue each week
- Chair discussions on the HUB about how Sept Board meetings are being held – I shared how we are holding ours – with trustees present and Zoom options for the public
- I attended the Trustee Town Hall on Thursday Sept. 17 with an update by Fraser Health Public Health officer
- the Kootenay Boundary Branch executive has set this Sunday as the day for our virtual AGM
- we will have the Branch elections at the meeting – I will share more info in the Branch report below
- I am thrilled to invite Steve Gascon to the Board, as our new Trustee
- Steve was the successful candidate in the Sept. 12 by-election

Nakusp Secondary PAC:

- met Sept, 21
- enrolment is at 139
- as the Student Council president is from Edgewood, written reports may be provided
- Principal shared how students are coping with the new COVID rules, pushing for more soap & water use
- hot lunches are Tuesday (leftovers for Wed and Thurs) and pizza on Fridays
- menu created by the students
- grads had an extremely successful bottle drive
- Elections were held:
Chair: Leah Gilliland
Vice-Chair: Cindy Howe
Treasurer: Richelle Coates
Secretary: Rotating
DPAC Rep: Carlee Hughes
Directors: Kari Hascarl, Sara Saunders, Jolene Minchin

- next meeting: Wednesday, October 28

CUPE:

- met August 25 and Sept. 22

August:-Professional Learning discussed, Peter Gjada to train MyEd

- discussed the School Restart Plans
- Went over the reformat of the OH&S committee –meet monthly, more responsibility at sites
- recruitment of bus drivers, EA's and custodians
- Art shared that P/VP's will be riding buses for first few weeks to assist new rules
- Art to present transportation review to Board in September

Sept.: met Sept. 22

- discussed the Professional Learning Fund – new protocol has been drafted for CUPE to review
- Peter explained the revised OH&S committee, which will have more accountability and be more responsive to emergent issues
- the recent transportation services review was shared
- Lora Lee shared the by-election results and welcomed Steve Gascon to the Board

- discussed the extra cleaning time for bus drivers and custodians and what plans and reviews are in place
- next meeting date is October 20

ALTA:

- met August 31 and September 22

August:-staffing for the 2021/21 school year discussed and new teacher orientation

- reviewed the K-12 restart to in class instruction plans
- reviewed the OH&S reconfiguration – monthly meetings
- discussed Oct. 2 Pro-d Day plans
- concerns over procedures of sick students at school – what to do
- do we need to increase DL instruction as there are more DL registrations

Sept.: met Sept. 20

- discussed the Collective Agreement
- the Professional Learning calendar was discussed – it is updated and plans for the professional learning was shared
- COVID and Public Health regulations discussed
- there is an updated TOC list
- New Teacher Orientation – Wednesday, October 14 – 5 new teachers in the District
- By-election news – Steve Gascon elected as the new trustee
- next meeting is October 20

BCPSEA:

- no report

BCSTA-Branch-

- the Branch AGM to be held Sunday Sept. 27 by Zoom
- business meeting of the AGM via Zoom, with elections taking place
- BCSTA events planned for the fall of 2020 will likely be different – face to face meeting will not happen: Provincial Council will be online: Board Chair meeting will be on line as well as the Ministry liaison meeting

OLRC(Okanagan Labour Relations):

- AGM to be held Oct. 22


Respectfully submitted,

Lora Lee Brekke, Trustee



September 22, 2020
Superintendent/Secretary Treasurer Report
*Presented at the Education Partnership Committee,
 and Regular Meeting of the Board of Education*

1. By-election Results In: Welcome to our new trustee

 <p>SCHOOL DISTRICT #10 TEA-3 (CENTRAL ATTENDANCE ZONE) DETERMINATION OF OFFICIAL ELECTION RESULTS BY-ELECTION – September 12, 2020</p>							
	GASCON, STEVE	HUGHES, CARLEE	MCCLAREN, CAUX AIDAN	STRUCK, JUDY	SPOILED BALLOT	REJECTED BALLOT	Total Votes
Mail Ballot Voting Opportunity: Closed September 11, 2020 Poll #01	12	4	3	1	0	0	20
Advance Voting Opportunity: September 2, 2020 Nakusp Elementary School Poll #02	47	29	29	1	0	0	106
General Voting Opportunity: September 12, 2020 Nakusp Elementary School Poll #03	61	37	49	15	0	2	164
TOTAL NUMBER OF VALID VOTES CAST	120	70	81	17	0	2	290
<p>This determination of official election results was made by the Chief Election Officer on Wednesday, September 16, 2020 and 4:00 pm and is based on ballot account as amended or prepared by Chief Election Officer.</p> <p><i>Mrs Rhonda Hamilton</i></p> <p>Chief Election Officer</p>							

- Four strong candidates ran in the recent Central Zone by-election with the election held on September 12th
- The Board and district would like to thank all candidates for their commitment to public education support and also thank the public for their engagement in this election
- Congratulations to new Central Zone trustee, Steve Gascon who received 120 of 290 votes cast

2. September Enrollment Looks Healthy Across the District

- Enrollment is up in four schools across the district – Arrow Lakes Distributed Learning School, Burton Elementary School, Lucerne Elementary Secondary and Nakusp Secondary and down somewhat at NES
- The largest enrolment jump is in ALDL with 33 more learners registered than last year due to parents both within the district and in other districts moving to distributed learning
 - The district has just hired a new .6 DL teacher to meet the demand for K-9 learning and added additional school secretary hours for registration to support this increase

My Education BC: Student Enrollment Numbers															
As of:	Sept 18, 2020														
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	
ALDL	1	4	8	5	7	6	7	7	6	4	4	4	9	72	39 33
BES	2	3	5	5	7	3	3							28	18 10
EES	3	3	4	1										11	14 -3
LESS	8	6	7	9	4	4	5	9	9	9	9	6	7	92	84 8
NES	22	23	23	10	16	21	22	19						156	172 -16
NSS									30	29	22	31	27	139	126 13
TOTAL	36	39	47	30	34	34	37	35	45	42	35	41	43		
District Total														498	453 45
Notes:	Grade not applicable to school														
	BAS is currently not showing cross enrollment numbers in My Ed BC														

3. September 2020 – a Strong Back to School Start!

- After a very busy summer of preparing, problem-solving and planning for safely resuming full-time classes for our district and school leaders, our September restart has gone very well
- Big thanks to our educational partners, our Indigenous Elders and parents, PAC Chairs, the ALTA, CUPE and PVPs who met with the Board and senior district staff to review August 10 to review a draft Restart plan and inform the final document submitted to the Ministry August 15th and approved August 25th
- Restart plans and all COVID-19 related health and safety protocols, plans and resources for parents and staff are available on the SD 10 website at <https://sd10.bc.ca/covid-19-updates-and-resources/>
- In the last two weeks of August, principals and vice principals in turn drafted their school Restart plans which are posted on school websites and on school FaceBook sites
- Due in large part to our successful restart of schools in June with all staff back in schools and the second highest percentage of students in the province attending schools, we had a solid grounding on which to base re-opening schools in September
- The process of returning to school full time in a pandemic is not without its challenges and messiness – there will be bumps
- We would like to thank all of our staff, students, parents and educational partners for their kindness, calm and compassion as we all navigate this new paradigm together

COVID-19 Updates and Resources

Stage 2 – School Restart Plan Now Online – August 25, 2020



SD10
Class Learning in a Rural Enviro

The Board of Education, school district, and our staff are excited to welcome back all Kindergarten to Grade 12 students to the start of a new school year. Though school will look different than in previous years with the health and safety of our students and staff a top priority, the world class teaching and learning and welcoming learning environments that our learners and parents expect in our schools will continue to be front and centre.

Welcome back to school, everyone!

Click on the link for SD 10 – Stage 2 Restart Plan – August 2020



Outside play for NES primary learners



Grade 6/7s engaged in Math learning

4. Goat Mountain Child Care Centre Update

- Construction of Goat Mountain Kids Child Care is nearing completion, on budget, and expected to be done in early October
- Some delays in receiving supplies and equipment due to the pandemic slowed the project over the summer months

- Goat Mountain Kids Society, the non-profit operator plan for an October 19th opening once the furnishings and equipment can be moved in and set up



New fence & new walkway surround trees in outdoor play area

- The community, parents and school are very much looking forward to expanded child care spaces for Infants and Toddlers, 3-5 year olds and after school child care



Walls, electrical and plumbing are done

- The School District is excited about this project aligned with all 3 goals in the Strategic Plan!

5. Nakusp Child Care Centre News – Funding Approved!

- On Friday, September 18th, the school district was advised that funding approval for the proposed 96 space childcare centre at Nakusp Elementary School has been approved with \$3 million dollars from MCFD and \$150,000 from the Columbia Basin Trust for the project
- The Board will discuss the funding approval at their meeting on Tuesday night, gather additional information and then hold a public Special Regular meeting to determine next steps

6. District Transportation Review Completed

- School district transportation operations were reviewed by Frank Marasco, of ASTSBC (Association of School Transportation and School Busses BC)
- Mr. Marasco made a number of recommendations that the district will consider implementing:
 - Standardizing the fleet to 72 passenger busses which are 35% more cost effective
 - Examining the bell schedule at NES and NSS to allow more leeway on the Fauquier bus run to meet the 4 pm ferry
 - Purchasing bus routing software to plan routes and examine alternatives
 - A thorough inventory of all parts be completed
 - Revisions to the current bus maintenance program

7. Community Use of School Facilities On Hold

- Use of school facilities by community groups during the pandemic is on hold at present as the district focusses on first getting students back into schools safely
- Ministry of Education Operating guidelines for Stage 2 indicate that although community groups may be able to access schools after school hours, additional cleaning and protocols must be observed with the proviso that no additional cleaning costs be borne by K-12 budgets
- Childcare facilities located in school buildings are allowed, but must follow COVID guidelines, provide their COVID health and safety plan, and not incur costs to K-12
- Under BCCDC guidelines, schools are required to clean thoroughly once per day and disinfect high touch surfaces (light switches, doorknobs, desks, faucets, etc) twice in 24 hours
- We hope to be able to welcome community back into our schools if possible, and thank everyone for their patience and understanding as we work on custodial schedules, enhanced cleaning and prioritize the health and safety of our students and staff!

8. Congratulations to NES teacher, Anita Vibe!



[learning](#)

- In late June, news came that Anita Vibe had won the 2020 Columbia Basin Environmental Education Network (CBEEN) Intermediate Teacher Environmental Education Award of Excellence
- Anita is well-known for her passion for taking her students outdoors for high quality learning in all seasons of the year and for her commitment to environmental education
- SD 10 is thrilled at this recognition for Ms. Vibe's achievement and so grateful for the powerful learning experiences she creates for her learners at NES!
- Anita's recognition highlights Goal 1 in the Strategic Plan and our signature pedagogy: [place-conscious](#)

9. BC Safe Return to School Funding - \$46,588

- SD 10 is pleased to be allocated \$46,588 for ensuring a safe return to school with funding from the Ministry of Education
- \$2032 is allocated for face masks and face shields
 - we have already expended \$6500 for masks and shields
 - all Grade 4-12 students and all staff have been provided with two masks and/or shields
- \$10,343 is to be spent on improved hand hygiene
 - we have installed 156 touchless paper towel dispensers and ordered additional paper towels, hand soap and hand sanitizer
- \$2519 is allocated for computer and assistive technology for diverse learners
 - We have ordered headsets for students to use technology for oral reading and literacy
- \$5752 is allocated for cleaning supplies
 - We have already expended these funds on the additional cleaning supplies required
- \$25,942 has been allocated for additional cleaning frequency
 - This funding was added to the \$20,000 that the Board of Education had approved in the 2020-21 budget in April
 - In total between the Board budget and the provincial SRS funds, 1572 additional cleaning hours (38 hours per week) have been added to support our custodians and bus drivers across the district in meeting the new [BCCDC](#) requirement that schools have a second disinfectant cleaning once every 24 hours on high touch surfaces

10. Federal Safe Return to Class Grant - \$150,000 for first phase; \$150,000 estimated second phase

- On September 3rd, the district was pleased to learn that up to \$300,000 will be allocated from the new Federal funding
- Funding is to be spent on three areas: Learning Resources and Supports, Health and Safety (includes HVAC and outdoor classrooms), extra Transportation costs, and Before and After School Child Care
- Our preliminary spending plan includes funding for the new Arrow Lakes DL teacher and clerical support staff, mental health supports for staff and students, additional learning supplies and resources, additional custodial time, additional masks and face shields, outdoor classrooms at NSS, BES and Lucerne, additional bus route time, bus route technology and after school child care
- More details about the funding, criteria and reporting are forthcoming

11. Big thanks to our community for their generous support

- As always, our communities have stepped up to support our schools and learning
- Thanks to Nakusp and Area Community Foundation for providing
 - \$10,000 to support healthy meal programs at NES, NSS, BES and EES – this will help our families and children and is provided through a COVID grant from Vancouver Foundation
 - \$1920 for Nakusp Elementary and Secondary schools to support after school bussing and programs for students
- The Regional District of Central Kootenay has approved \$19,046 for purchasing climbing mats for the new climbing wall at the high school in Nakusp
 - Wow! This wonderful Community Works Fund grant will make a big difference for kids and community to have safe and certified mats
- Help with the costs of local mask-makers has been provided by Arrow and Slocan Lakes Community Services
 - The school district connected with local makers of COVID masks to produce 500 masks for students at a cost of \$9 each which supported local folk, yet exceeded the provincial grant
 - Thanks to ASLCS for their generous support to help keep our kids safe!
- The support and engagement of our local community aligns with Goal 2 in the Board's Strategic Plan: Cultivate Community Connections

12. Music is in the Air

- SD 10 is delighted to welcome back a local graduate of NSS who has completed a music degree to be our music educator for elementary students this year!



Leah Holden - our new music educator!

- Leah Holden is conducting music classes along with classroom teachers at Burton Elementary, Edgewood Elementary, Lucerne Elementary and Nakusp Elementary schools
- Kids will learn music through ukulele, recorder, rhythm instruments and voice in keeping with [Ministry K-12 Operating Guidelines](#) and [BC Centre for Disease Control Guidelines for K-12](#)
- The Board approved this funding in their April 2020 budget for the 2020-21 school year aligned with Strategic Plan Goal 1 – Enhance Teaching and Learning

13. Health and Safety – Taken Seriously!

- It's been pretty serious, hair straight back for months now with school and district staff getting ready for a smooth and safe return to school
- We are fortunate to have amazing school leaders to help with all of the many preparations and plans!
- Here is Vice Principal, Brent Cook, seriously donning PPE

