

ADMINISTRATIVE MEMORANDUM

Meeting Place:

Education Services Centre
2121 Lonsdale Avenue
Mountain View Room – Fifth Floor
North Vancouver, British Columbia

Format and Date:

PUBLIC BOARD MEETING
Tuesday, September 25, 2018 at
7:00 pm

			Estimated Completion Time
A.	Call to Order		
A.1.	Chair Sacré's opening remarks	(no schedule)	7:00 pm
A.2.	Approval of Agenda (that the agenda, as recommended in the Administrative Memorandum, be adopted.)	(no schedule)	7:00 pm
A.3.	Public Comment Period *		7:30 pm
A.4.	Approval of Minutes (that the minutes of the Public Meeting of June 19, 2018 be approved as circulated)	(no schedule)	7:35 pm
A.5.	Approval of Minutes (that the minutes of the Public Meeting of June 20, 2018 be approved as circulated)	(no schedule)	7:40 pm
A.6.	Approval of Minutes (that the minutes of the Public Meeting of June 27, 2018 be approved as circulated)		7:45 pm
A.7.	Student Presentation – Argyle Secondary School		8:00 pm
B.	Action Items		
B.1.	2017/18 Surplus Utilization		8:15 pm
B.2.	Audited Financial Statements for the Year Ended June 30, 2018		8:30 pm
B.3.	H.O.P.E. for Boys Leadership 11		8:40 pm
B.4.	Proposed New Trustee Handbook		8:50 pm
B.5.	Revised Policy 108: Trustee Code of Ethics		9:00 pm
B.6.	Trustee Stipends		9:15 pm

* Additional Community Presentations or Delegations are welcomed with advanced notice - see [Policy 104: Board of Education - Meetings](#) and its [Administrative Procedures](#).



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Format and Date:

PUBLIC BOARD MEETING
 Tuesday, September 25, 2018 at
 7:00 pm

		Estimated Completion Time
	(continued)	
B.7.	Meetings	9:30 pm
C.	Information and Proposals	
C.1.	French Immersion Curriculum Update & France/Canada Connection	9:45 pm
C.2.	Trustee Election Information	9:55 pm
C.3.	Land Management Update	10:00 pm
C.4.	Tuesday, September 11, 2018 Standing Committee Meeting	10:05 pm
C.5.	Out of Country Field Trips - Secondary	10:10 pm
C.6.	Superintendent's Report	10:20 pm
C.7.	Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers' Association (BCPSEA)	10:25 pm
C.8.	Trustees' Reports	10:30 pm
D.	Future Meetings	10:30 pm
E.	Public Question & Comment Period	10:50 pm
F.	Adjournment	(no schedule) 10:50 pm

Note: The completion times on this agenda are estimates intended to assist the Board in its pacing.

Schedule A.3
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Public Comment Period**

Narration:

As per the motion passed on June 21, 2016 the Board will provide a twenty (20) minute public comment period relevant to the Board's mandate on a trial basis. Speakers will be allocated a maximum of two (2) minutes each. An additional ten (10) minutes will be provided for Trustee questions of clarification.

Speakers are requested to place their name on a signup sheet in order to speak during the Public Comment Period. The signup sheet will be available in the Board Room from 6:50 – 7:00 pm prior to the meeting's commencement. The Chair will invite those wishing to speak in the order that their name appears on the signup sheet.

When appearing before the Board, speakers are requested to state their name and address for the record.

During the Public Comment Period, as well as the Public Question and Comment Period at the end of the meeting, speakers may not speak disrespectfully of any Board Member, staff member, or any other person and must not use offensive words or gestures.

Speakers may speak only once at the Public Comment Period.

School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the Mountain View Room of the Education Services Centre at 2121 Lonsdale Avenue in North Vancouver, British Columbia, on Tuesday, June 19, 2018.

PRESENT: C. Sacré, Chair
F. Stratton, Vice Chair
B. Forward
C. Gerlach
M. Higgins
J. Stanley

ABSENT: S. Skinner

A. Call to Order

Chair Sacré called the meeting to order at 7:04 pm and welcomed those in attendance. The traditional territorial lands of the Squamish Nation and Tsleil-Waututh Nation were acknowledged.

A.2. Approval of Agenda

Moved by J. Stanley

that the agenda, as recommended in the Administrative Memorandum, be adopted.

Seconded by F. Stratton

Carried

A.3. Public Comment Period

The twenty minute comment period is intended to be relevant to the Board's mandate. The Chair requested that those wishing to speak should sign on the Public Comment Sign-Up Sheet.

There was no one wishing to speak.

A.4. Approval of Minutes

Moved by F. Stratton

that the minutes of the public meeting of May 22, 2018 be approved as circulated.

Seconded by B. Forward

Carried

A.5. Student Presentation – Queensbury Elementary School

Students from a Grade 5/6 class from Queensbury Elementary School shared their experiences from participating in the pilot Gallery School Program at the Polygon Gallery in March. Led by teacher Heather Duncan, students spent five days learning in place with gallery personnel and other members of the community. The experience at the Polygon Gallery complimented multiple curriculum areas, allowing the students to write, learn and create their own base for learning. Due to the success of this pilot program, Polygon Gallery will be continuing to build its Gallery School offerings for the 2018/19 school year.

Students Louis Ding, Shea Jackson and Seamus O'Sullivan all enjoyed their experience and requested that more learning opportunities like this program happen more often. On behalf of the Board, Chair Sacré and Superintendent Mark Pearmain thanked Ms. Duncan and the students for coming to share their experience with the Board.

B.1. Five-Year Capital Plan 2019/2020 (for Approval)

Each year, boards of education are required to submit a five-year Capital Plan providing details on high priority projects needed for their school districts. The deadline for the North Vancouver Board of Education adopting the Five-Year Capital Plan is June 30, 2018.

Jim Mackenzie and Michael Chapman from the Facilities and Planning Department began their presentation by providing an overview of the Long Range Facilities Plan (LRFP) to the Board. Mr. Mackenzie noted that the School District has been working with consultant Richard White, from Richard White Planning and Advisory Services and Chuck Brook, from Chuck Brook Real Estate Advisor, on updating the LRFP. Highlights were provided on: community growth; estimated residential development; enrolment forecasts, capacity utilization challenges, emerging elementary and secondary plans and capital needs.

Following the LRFP presentation, Mr. Chapman provided an overview of the 2019/20 Capital Plan. Highlights were provided on the Mountainside Secondary seismic upgrade, expansion and replacement projects for multiple schools, and school enhancement programs. The carbon neutral capital program, the bus replacement program, and the playground equipment program were also discussed.

Responding to Trustees' questions, Mr. Mackenzie and Mr. Chapman clarified the difference between expansion and replacement schools, provided an explanation as to why the Lower Lonsdale School was not included in this year's Capital Plan, and clarified the playground equipment program.

Moved by B. Forward

that the Board approve the Draft 2019/2020 Five-Year Capital Plan as presented in Schedule B.1. of June 19, 2018.

Seconded by F. Stratton

Carried

A short break was observed.

B.2. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2018/19

As required under the School Act, the Board of Education must adopt its budget bylaw on or before June 30, 2018 for the 2018/19 fiscal year. Superintendent of Schools Mark Pearmain introduced this agenda item by sharing the budget process with the Board. Superintendent Pearmain provided highlights on how the School District is funded and how the restored language has impacted the School District.

Executive Director of Human Resources Scott Stanley and Assistant Superintendents Chris Atkinson and Pius Ryan summarized the recommendations that the Executive Committee proposed to the Board, further explaining how the recommendations fit into the budget. Director of Financial Services Kristen Watson was invited to the table to present the 2018/19 Annual Budget in the amount of \$188,019,468, provide an overview of the budget and respond to Trustees' questions.

Ms. Watson highlighted a few items: there was an increase to the per-student Operating Grant of \$122 per student, from \$7,301 to \$7,423; CEF funding of \$10.8 million was received to fund the costs of restoration of contract provisions; that the proposed bylaw included a use of surplus of \$1,507,123; and, noted that there is an anticipated expenditure of \$4,798,000 from Local Capital for the Argyle replacement project.

Motion to Extend

Moved by J. Stanley

to extend the meeting past 10:00 pm.

Seconded by B. Forward

Carried

B.2. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2018/19 (continued)

In response to Trustees' questions, clarification was provided regarding: projected numbers of enrolment; updated technology programs; and, the recommendations and changes to support teachers.

After much dialogue, and by consensus, the Board of Education asked the Executive Committee to come back on Wednesday, June 27, 2018 with an amended budget. There was no clear consensus or recommendation on how the Executive Committee should proceed, however, a few Trustees noted that they would like to see a focus on counselling and Learning Support Teachers.

Moved by C. Gerlach

that School District No. 44 (North Vancouver) Annual Budget Bylaw for fiscal year 2018/19 be read a first time.

Seconded by F. Stratton

Defeated

D. Future Meetings

Date and Time	Event	Location
Wednesday, June 20, 2018 at 7:00 pm	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Wednesday, June 27, 2018 at 7:00 pm	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver

E. Public Question & Comment Period

The Chair called for questions and/or comments from the public noting that in accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.

Karen Nordquist, resident of North Vancouver, spoke regarding the budget and the need to support vulnerable students. Ms. Nordquist shared that the reduction of class sizes are not enough for the teachers, rather, more training is needed in specialty education.

F. Adjournment

The established agenda being completed, the Chair adjourned the meeting at 11:24 pm and thanked those who attended.

Certified Correct:

Georgia Allison
Secretary Treasurer

Christie Sacré
Chair, Board of Education

Date

Date

School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the Mountain View Room of the Education Services Centre at 2121 Lonsdale Avenue in North Vancouver, British Columbia, on Wednesday, June 20, 2018.

PRESENT: C. Sacré, Chair
F. Stratton, Vice Chair
B. Forward
C. Gerlach
M. Higgins
J. Stanley (teleconference)

ABSENT: S. Skinner

A. Call to Order

Chair Sacré called the meeting to order at 7:02 pm and welcomed those in attendance. The traditional territorial lands of the Squamish Nation and Tsleil-Waututh Nation were acknowledged.

A.2. Approval of Agenda

Moved by F. Stratton

that the agenda, as recommended in the Administrative Memorandum, be adopted.

Seconded by B. Forward

Carried

Motion to Approve Trustee Participation by Teleconference

Moved by C. Sacré, Seconded by B. Forward, Carried

WHEREAS Section 67 of the *School Act* permits Trustees to participate in or attend a meeting of the Board by telephone or other means of communication if all Trustees and other persons participating in or attending the meeting are able to communicate with each other;

the Board hereby approves the participation by Trustee Stanley in the June 20, 2018 Public Meeting by telephone.

A.3. Public Comment Period

The twenty minute comment period is intended to be relevant to the Board's mandate. The Chair requested that those wishing to speak should sign on the Public Comment Sign-Up Sheet.

There was no one wishing to speak.

B.1. Proposed Revised Policy 306: Suspected Child Abuse

Brad Baker, District Principal, Safe and Caring Schools, introduced this agenda item and noted that in 2016/17, Mark Pearmain, Superintendent of Schools, established the Policy 306 Sub-Committee. The Sub-Committee included representatives from the Canadian Union of Public Employees Local 389, North Vancouver Administrators, North Vancouver Teachers' Association, North Vancouver School District, Ministry of Children and Family Development, the North Vancouver RCMP and parents.

Mr. Baker highlighted the proposed changes to Policy 306: Suspected Child Abuse and provided clarification on the process for reporting and the relationship with the Ministry of Children and Family Development.

B.1. Proposed Revised Policy 306: Suspected Child Abuse (continued)

Moved by J. Stanley

that the Board of Education approve *Proposed Revised Policy 306: Suspected Child Abuse*, as attached to this Administrative Memorandum of June 20, 2018; and add into the policy language, in point one, that identifies sexual abuse as the use of a child for sexual gratification which includes sexual touching as well as non-touching abuse.

Seconded by M. Higgins

Carried

B.2. Proposed New Policy 710: Operating Surplus

Director of Financial Services Kristen Watson presented proposed new Policy 710: Operating Surplus to the Board. This policy will act as a means to strengthen school district financial reporting, and increase the financial literacy of Trustees.

Earlier this year, the North Vancouver School District Audit Committee established a sub-committee to draft an Accumulated Operating Surplus Policy. The sub-committee included all members of the Audit Committee, as well as the Superintendent, Secretary Treasurer, and Director of Finance. The draft policy accomplished three goals. Firstly, the policy affirms the Board's commitment to good governance and financial accountability. Secondly, the policy helps to inform the reader as to what Accumulated Operating Surplus is, and how it is created. Lastly, the policy commits the Board to undertake a thorough review of the Accumulated Operating Surplus balance and clearly identify specific appropriations each year.

Moved by C. Gerlach

that the Board of Education approve *Proposed New Policy 710: Accumulated Operating Surplus*, as attached to this Administrative Memorandum of June 20, 2018.

Seconded by F. Stratton

Carried

B.3. Canadian Revenue Agency – Resolution re: Officers

Director of Financial Services Kristen Watson noted that as a result of Finance Department staffing changes, a resolution regarding delegation of authority to authorize representatives for the purposes of obtaining and communicating with the CRA regarding Business Account information is required.

Moved by B. Forward

that the CRA Resolution: Authorized Representatives be approved.

Seconded by F. Stratton

Carried

B.4. Argyle Secondary School Covenant Bylaw

Secretary Treasurer Georgia Allison introduced this agenda item sharing that the District of North Vancouver (DNV) requires a Section 219 Covenant to be registered on the Lands Title for Argyle Secondary School. During the DNV's Building Permit review process, the DNV flagged that the Argyle Secondary School Lands are situated in an area which is subject to, or is likely to be subject to certain natural hazards, including flooding and erosion.

This covenant places a notice on title to ensure that the land will not be subdivided, built upon or used for habitation except in strict accordance with all of the recommendations, conditions, suggestions and specifications set out in the School District's Professional Engineer's Hydrotechnical Report. Further, the Section 219 Covenant serves to have the School District as the Owner indemnify the DNV in relation to all current work and future projects undertaken on the Land.

B.4. Argyle Secondary School Covenant Bylaw (continued)

Moved by B. Forward

that School District No. 44 (North Vancouver) Argyle Secondary School Covenant Bylaw be read a first time;

Seconded by F. Stratton

Carried

Moved by F. Stratton

that School District No. 44 (North Vancouver) Argyle Secondary School Covenant Bylaw be read a second time;

Seconded by B. Forward

Carried

The Board unanimously agreed to proceed to a third reading of the bylaw.

Moved by C. Gerlach

that School District No. 44 (North Vancouver) Argyle Secondary School Covenant Bylaw be read a third time, passed and adopted.

Seconded by M. Higgins

Carried

B.5. Student Trustee

Trustee Forward provided rationale for this agenda item noting that the opinions of students in the North Vancouver School District is an important and critical component of the decision-making process for the Board of Education. The creation of the role of Student Trustee would provide a regular and direct opportunity for student voice to be heard at the Board table.

Moved by B. Forward

that the Board of Education support the development of a Student Trustee with the District Student Leadership Council to be implemented in the 2018/19 school year.

Seconded by C. Gerlach

Carried

C.1. Public Board Meetings 2018/19 (Tentative Schedule)

Chair Sacré referred Trustees to the *Tentative Schedule - Public Board Meetings 2018/19* prepared in accordance with Board [Policy 104: Boards of Education – Meetings](#). The schedule including Standing Committee dates will be finalized in September 2018.

C.2. Land Management Update

Superintendent Mark Pearmain updated the Board on the Argyle Secondary and Handsworth Secondary School Replacement Projects. DGS Construction has been chosen as the contractor for the Argyle Secondary School Project. The school safety plan has been updated due to the construction constraints on the site, including the school exiting signage, fire exiting plan and mustering location. KMBR Architects Planners Inc. continues to work through the high level design process on the Handsworth project. The Project Definition Report (PDR) is completed for Mountainside Secondary School.

C.3. Superintendent's Report

Superintendent Mark Pearmain shared highlights from his visits to Seycove and Windsor Secondary Schools and Sherwood Park Elementary School. Superintendent Pearmain acknowledged music teachers in the School District for a successful Primary Days of Music and acknowledged the organizing leadership team of the Swangard Elementary Track and Field Meet.

C.4. Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers' Association (BCPSEA)

Chair Sacré updated Trustees on the BCSTA Metro Meeting. BCPSEA representative Trustee Gerlach noted that the K-12 sector is reaching an agreement with CUPE.

C.5. Trustees' Reports

Trustees submitted their reports on their activities on behalf of the Board as follows:

1. Meetings attended by Trustees included:
 - Standing Committee Meeting
 - Audit Committee Meeting
 - Advisory Planning Commission Meeting
 - Restraint and Seclusion Committee Meeting
 - Blueridge PAC Meeting
 - North Shore Safety Council Meeting
 - Meeting with Teacher and Counsellors
 - Meeting with Sutherland Secondary students regarding Physics
 - Presidents Council Meeting
 - Integrated Transportation Committee Meeting
 - Advisory Planning Committee Meeting

2. Events attended by Trustees included:
 - Welcome Pole Blessing Ceremony
 - Board Retirement Dinner
 - Green Tea Event
 - Superintendent's Luncheon
 - Roots of Empathy
 - Swangard Track and Field Meet
 - Squamish Nation Graduation
 - Secondary Graduation Ceremonies
 - Carson Graham Initiatives Presentations
 - Sutherland Secondary presentation to City staff
 - Eastview Elementary "Secret Path" Presentation
 - French Immersion Breakfast at Windsor Secondary
 - Mountainside Secondary Announcement
 - NVPAC AGM
 - Windsor Secondary Principal Shadow
 - Thank you Social for SOGI

Notice of Motion

Trustee Stratton advised that she had a notice of motion for addition to the September 2018 Public Board Meeting. The notice of motion was received during the Trustees' Reports.

MOTION

Whereby the Board of Education can discuss the approval of a specific Ministry approved BAA called H.O.P.E for Boys Leadership 11, as currently offered in Abbotsford B.C., in the North Vancouver School District for introduction into the 2019/20 school year.

D. Future Meetings

Date and Time	Event	Location
Wednesday, June 27, 2018 at 7:00 pm	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver

E. Public Question & Comment Period

The Chair called for questions and/or comments from the public noting that in accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.

Karen Nordquist, resident of North Vancouver, spoke regarding the presentation of the budget, noting the amount of information was hard to process. Ms. Nordquist urged the Board to allow equitable access to education by increasing the amount of learning support teachers.

F. Adjournment

The established agenda being completed, the Chair adjourned the meeting at 9:29 pm and thanked those who attended.

Certified Correct:

Georgia Allison
Secretary Treasurer

Christie Sacré
Chair, Board of Education

Date

Date

School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the Mountain View Room of the Education Services Centre at 2121 Lonsdale Avenue in North Vancouver, British Columbia, on Wednesday, June 27, 2018.

PRESENT: C. Sacré, Chair
F. Stratton, Vice Chair
B. Forward
C. Gerlach
M. Higgins
J. Stanley

ABSENT: S. Skinner

A. Call to Order

Chair Sacré called the meeting to order at 7:00 pm and welcomed those in attendance. The traditional territorial lands of the Squamish Nation and Tsleil-Waututh Nation were acknowledged.

A.2. Approval of Agenda

Moved by F. Stratton

that the agenda, as recommended in the Administrative Memorandum, be adopted.

Seconded by B. Forward

Carried

A.3. Public Comment Period

The twenty minute comment period is intended to be relevant to the Board's mandate. The Chair requested that those wishing to speak should sign on the Public Comment Sign-Up Sheet.

Maureen Stanger and Carla Orr, Co-Presidents of North Vancouver Administrators (NoVA), spoke regarding the Budget, sharing NoVA's priorities that were presented at the April 3, 2018 Standing Committee Meeting.

Karen Brun, Scott Holburn Suzette Elgan, Katja Ode, Nicole Nielsen, Elana Gill, and Karen Nordquist, all residents of North Vancouver, spoke regarding counsellor and support staff time proposed for the 2018/19 school year. The community members urged the Board not to make any cuts to support staff.

Chair Sacré acknowledged all those who came forward to share thoughts on the Budget issues.

B.1. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2018/19

Superintendent Mark Pearmain introduced the agenda item, noting that at the June 19, 2018 Public Board Meeting, issues and concerns were raised regarding the 2018/19 Annual Budget. After listening to the discussion, staff revisited the budget that was presented on June 19, 2018. Superintendent Mark Pearmain directed the Board of Education and members of the public to a second budget, Budget 2, which was developed after the initial budget, Budget 1, which was presented on June 19, 2018.

Superintendent Mark Pearmain and Secretary Treasurer Georgia Allison shared the process of building the 2018/19 Annual Budget and noted the differences between the Budget 1 and Budget 2.

B.1. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2018/19 (continued)

Budget 1 was adjusted to include Education Assistants for the Summer Learning session that had not previously been identified. It also included the increased funding for 30 FTE Education Assistants from the Classroom Enhancement Fund (CEF) that was confirmed by the Ministry after the original budget had been posted.

Budget 2 was developed to include adjustments to the following: counsellor staffing levels at the Elementary Schools; Learning Support Teacher (LST) staffing levels; Trustee expense budget; Computer Sustainability; School District Administration; Non-essential programs or services; defibrillators; and, teacher mentors. Staff advised the Board that there are two significant risks in adopting Budget 2: the increase of LST staffing and the reduction to the Computer Sustainability Program.

In response to Trustees' questions, clarification was provided regarding: staffing of support teachers; a timeline for bargaining with the local Union; capturing efficiencies in Library Services; and, the utilization of the Accumulated Operating Surplus.

There was further discussion regarding the Board of Education's desire to advocate to the Ministry of Education identifying the risks that the School District is having to take to proceed with Budget 2. The Board advised that it would be worth writing a letter expressing concerns regarding the 2018/19 Annual Budget.

Moved by B. Forward

that School District No. 44 (North Vancouver) Annual Budget Bylaw 2 for fiscal year 2018/19 be read a first time;

Seconded by J. Stanley

Carried

Moved by F. Stratton

that School District No. 44 (North Vancouver) Annual Budget Bylaw 2 for fiscal year 2018/19 be read a second time;

Seconded by J. Stanley

Carried

The Board unanimously agreed to proceed to a third reading of the bylaw.

Moved by M. Higgins

that School District No. 44 (North Vancouver) Annual Budget Bylaw 2 for fiscal year 2018/19 be read a third time, passed and adopted.

Seconded by J. Stanley

Carried

After consensus from the Board, it was decided that an advocacy letter should be written to the Ministry of Education regarding the funding for the 2018/19 school year.

E. Public Question & Comment Period

The Chair called for questions and/or comments from the public noting that in accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.

Karen Nordquist, resident of North Vancouver, shared her appreciation to the Board for passing Budget 2.

F. Adjournment

The established agenda being completed, the Chair adjourned the meeting at 9:07 pm and thanked those who attended.

Certified Correct:

Georgia Allison
Secretary Treasurer

Christie Sacré
Chair, Board of Education

Date

Date

Schedule A.7
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Student Presentation – Argyle Secondary**

Narration:

The Leadership course at Argyle provides a unique opportunity for senior high school students to give back to the North Vancouver community while learning important life skills. Bryan Lockless, Argyle Leadership teacher, has the privilege of teaching this course for a decade and watch it evolve into a 60-student program.

In this presentation, four former Leadership students will show you how the class operates, the roles they assumed, some of the workshops they attended and the events they helped run. They will talk about how they developed peer-helping skills, practiced public speaking and took part in running school and community events. The class was created for students to give back and they will explain how they helped others while learning about themselves through the hands-on experiences that were set up for them.

Schedule .B.1...
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **2017-18 Year-end Accumulated Operating Surplus and Proposed Utilization**

Narration:

Policy 710 Accumulated Operating Surplus and the related Administrative Procedures state that the Board is to undertake an annual review of the Accumulated Operating Surplus balance and the specific year end appropriations.

The Executive Committee provided recommendations for the year-end appropriations to Trustees by email on September 7, 2018, and provided a conference call with Trustees on September 17, 2018. This process allowed the full Board to have an opportunity to be aware of the Executive Committee’s recommendations prior to the Audit Committee meeting on September 19, 2018, as only three of the seven Trustees sit on the Audit Committee.

The Executive Committee is recommending appropriations that fall within Policy 710 and that are in keeping with past practice, such as the appropriation of Surplus to: balance the Preliminary Budget; provide for a Staffing Contingency; and fund the outstanding Purchase Orders as at June 30, 2018. Additional recommended appropriations reflect the input received during the Preliminary Budget consultation process in Spring 2018. These appropriations include: support to school capital projects; technology; and fleet vehicles; as well as professional development for NVSD staff who are supporting diverse learners.

The Executive Committee’s recommendations were originally planned to be included in the Management Discussion & Analysis (MD&A) document to supplement the Audited Financial Statement, and in particular, “Note 13 – Accumulated Surplus” of the Audited Financial Statements. As a direct outcome of the Audit Committee’s discussion on September 19, 2018, it was determined that the Board of Education should have a separate discussion and debate regarding the proposed recommendations for surplus utilization, prior to considering the Audited Financial Statements.

“Note 13 – Accumulated Surplus” within the Audited Financial Statements has subsequently been modified to be a broader, consolidated description of the proposed appropriation values. As such, the Board will be requested to approve generalized appropriation values, as opposed to specific purposes and related values, in the Audited Financial Statements.

Board approval for the specific application of appropriated surplus funds, to the recommended purposes identified in the attached report, is being sought through this discussion.

Attachment:

Appendix A: Executive Committee Recommendation on Proposed Accumulated Surplus Utilization

RECOMMENDED MOTION:

that the Board approve the appropriation of \$6,281,311 Accumulated Surplus as identified in the attached Appendix A: Executive Committee Recommendation on Proposed Accumulated Surplus Utilization.

APPENDIX A

**EXECUTIVE COMMITTEE RECOMMENDATION ON
PROPOSED ACCUMULATED SURPLUS UTILIZATION**

Accumulated Surplus

The Preliminary and Amended Budgets draw upon Accumulated Surplus to balance the respective budget, as required under the School Act. It is acknowledged in Policy 710 that a surplus provides resiliency to address the annual fluctuations in funding and to address one-time costs or unforeseen expenditures, but cannot be relied upon to sustain on-going services.

The Accumulated Surplus is impacted positively or negatively by the year-end results. The Board has the responsibility to annually review the current balance of the Accumulated Surplus to ensure that it is within a reasonable range.

As outlined in the Policy 710's Administrative Procedures:

“The target Accumulated Operating Surplus balance, net of internal restrictions, should fall within the range of 2% - 4% of operating expenses.”

2017-18 Fiscal Year End Accumulated Surplus

The Operating Fund balance as at June 30, 2018, was a surplus of \$3,856,404. This was a result of revenue being \$2.4M greater than budgeted and expenses being under budget by \$3.1M. Capital Asset acquisitions from the Operating Fund were \$588K over planned expenditures. The planned utilization of approximately \$1.1M of Accumulated Surplus in 2017-18 was not required.

The following Table 1 summarizes the 2017-18 Year-end Surplus and the Accumulated Surplus totals.

**Table 1
SURPLUS SUMMARY 2017-18 FISCAL YEAR END**

	Variance to Budget		
	\$	%	
Revenue Actuals versus Budget: Incr (Decr)	\$2,418,203	1.61%	<i>Additional Revenue</i>
Expense Actuals versus Budget: (Incr) Decr	3,140,386	-2.08%	<i>Decreased Expenses</i>
Cap. Assets Actuals versus Budget (Incr) Decr	-588,445		<i>Additional Expenses</i>
Subtotal	\$4,970,144		
Planned Surplus Utilization: Incr (Decr)	-1,113,740		<i>Surplus not required</i>
Net Change in Surplus: Increase (Decrease)	\$3,856,404		<i>Additional Surplus at YE</i>
Accumulated Surplus at June 30, 2017	\$6,162,327		
Additional Surplus at June 30, 2018	3,856,404		
Total Accumulated Surplus at June 30, 2018	\$10,018,731		

Appropriations

Policy 710 Administrative Procedures outline the four **Eligible Uses** of the Accumulated Operating Surplus:

1. Establishment of an Operating Contingency

2. Capital Acquisitions
3. Elimination of an Annual Budget Deficit
4. Funding for ongoing activities or programs that span over the end of the fiscal year

The Board of Education directed Staff to focus the 2018-19 Annual Budget back to the School District's 10 year Strategic Plan. In keeping with that direction, all considerations for Surplus utilization (appropriations) have a link to the Strategic Plan, as well as the eligible use criteria identified in the Policy.

Each of the following Executive Committee proposed Appropriations fall within the eligible uses.

A. Salary & Benefit Expenses to Support 3 Year Staffing Plan: Eligible Use #1

Strategic Goal: Nurture an inspiring and healthy work environment.

Strategic Goal: Expand the availability of best instructional practices and enriched curriculum.

The School District has, since June 2011, set aside a staffing contingency to address unanticipated staffing costs and impacts. This funding has proven to be extremely important to ensure that the School District has the flexibility and resiliency to address unanticipated changes in Operating Grant Funding. For instance, in the 2016-17 fiscal year the School District's Student enrollment projection were too aggressive. This resulted in a loss of approximately \$2.1M in the Operating Grant funding and the School District was required to cover the costs. While this circumstance is unique, it illustrates the importance of having a contingency of this nature.

Providing a stable education and work environment for students and staff generates positive learning environments and healthy work places. It also allows the School District to attract, recruit and retain exceptional staff.

The proposed appropriation for staffing contingency is set at \$2,300,000 at June 30, 2018.

B. Support to School Capital Projects, Technology, and Fleet Vehicles: Eligible Use #2 & #1

The Operating Surplus can be utilized to support capital acquisitions where capital funding is not otherwise provided.

(i) Argyle Secondary Furniture

Strategic Goal: Nurture an inspiring and healthy work environment.

Strategic Goal: Encourage the growth of collaborative, adaptive and personalized learning environments.

It is proposed that funding be set aside to support the acquisition of furniture and equipment for the new Argyle Secondary School that will meet the needs to 21st Century Learning environments. The Capital Project Agreement is based upon a Seismic Upgrade and therefore does not adequately fund equipment needs for a full replacement school. Additional funding will be required in subsequent years to fully support the resources gap.

The proposed appropriation for this contingency and capital acquisition is set at \$750,000 at June 30, 2018.

(ii) Student Classroom Technology Needs

Strategic Goal: Expand the availability of best instructional practices and enriched curriculum.

Strategic Goal: Develop and promote innovative and sustainable programs.

Embedding technology into the teaching practices of classroom teachers is an initiative that was embarked upon in 2015. Technology Helping Teachers are now being called upon to continue to expand the initiatives. Limitations to that success will be the technology available for students to utilize in the classroom. Schools will be building their respective School Technology Plans as part of their School Plan. The ICT Department is also undertaking a project to identify baseline Student classroom technology needs.

It is anticipated that inventory identification, needs analysis, and planning will occur during the 2018-19 fiscal year. Implementation will commence once a full understanding of the common classroom needs is gained, District wide, across the grade levels. It is anticipated that implementation of the plan will begin to be phased in over a 4 – 5 year period.

It is proposed that \$400,000 be set aside as seed funding for Student classroom technology needs. These funds will be held until the School Technology Plans are developed and ICT has completed the project to identify baseline Student classroom technology needs. This appropriation supports what the Board heard during 2018/19 the public/stakeholder budget presentations and consultation.

(iii) Computer Sustainability Plan – Leveling Budget Years

Strategic Goal: Nurture an inspiring and healthy work environment.

Strategic Goal: Develop and promote innovative and sustainable programs.

The CSP has historically replaced Teacher, Administrator, Office Staff, and all other Staff computers on a designated cycle every five years. The CSP is now undergoing a review in concert with the Student classroom technology needs initiative. It is hoped that the CSP can be modified to be more in sync with the Student classroom technology replacement cycle. Further, by setting aside funding now, it provides the opportunity to level out, or minimize, the future Operating Budget requirements that fluctuate significantly each budget year.

It is proposed that \$125,000 be set aside to support future Computer Sustainability Plan (CSP) needs.

(iv) Maintenance Fleet Vehicle & Equipment Replacement

Strategic Goal: Nurture an inspiring and healthy work environment.

Strategic Goal: Provide leadership in environmental education and sustainability practices.

Many of the Maintenance Department's Fleet vehicles are reaching end of life and the cost of ongoing repair, to keep the vehicles safely operating, is becoming prohibitive. The Maintenance Trades Staff are required to do landscaping, construction, repairs, maintenance, and many other trades related work at all of our school district sites. Vehicles and equipment to support these activities are not funded by the Capital branch of the Ministry, therefore, Operating funds must be utilized to acquire and repair the necessary equipment.

It is proposed that \$200,000 be set aside to acquire Maintenance Fleet Vehicles and/or Maintenance equipment.

C. Additional Salary & Benefit Expenses to Support Next Year Staffing Plan: Eligible Use #3

The School Act requires that the Board of Education pass a balanced Budget by June 30th of each year. The amount of \$2,297,811 of Surplus was identified in the 2018-19 Annual (Preliminary) Budget to balance the Operating Fund expenditures and was approved by resolution of the Board on June 27, 2018.

D. Tuition to Support Masters and/or Special Education Diplomas for Teaching Staff: Eligible Use #4

Strategic Goal: Expand the availability of best instructional practices and enriched curriculum.

Strategic Goal: Nurture an inspiring and health work environment.

A strong competition exists for specialized teachers across the Province. Effective recruitment and retention strategies are essential in today's job market. To this end, the NVSD has worked with SFU to develop and offer a local North Vancouver cohort- Graduate Diploma Program in Inclusive Education which starts January 2019.

It is the recommendation of the Executive Committee that \$100,000 be set aside to provide tuition reimbursement for successful applicants to this program or other recognized Masters/Diploma Programs. This reimbursement is provided with the agreement that participating teachers will commit to working in the

School District, in an assignment determined by the School District, for a minimum period of two school years after successful program completion.

E. Outstanding Purchase Orders: Eligible Use #4

Purchase Orders are considered a contractual agreement when issued to a Supplier and the issuer has a legal obligation to fulfill the payment. As the identified Purchase Orders had been issued and receipt of the goods was fully anticipated, the funds have been set aside to settle the transactions upon receipt of the goods. At June 30, 2018, there were multiple outstanding Purchase Orders that had been issued for the total value of \$108,500.

Summary

As demonstrated in Table 2, below, the appropriations of \$6,281,311 from the \$10M Accumulated Surplus leaves an Unrestricted Surplus balance of \$3,737,420. This is equivalent to 2.51% of the 2017-18 Actual Operating Expenses and falls within the targeted 2% - 4%.

Table 2

ACCUMULATED SURPLUS AT YEAR-ENDED JUNE 30, 2018	\$	\$	Eligible Use Number
Accumulated Surplus Balance		10,018,731	
<u>Less Appropriations:</u>			
Salary & Benefit Expenses to Support 3 Year Staffing Plan		2,300,000	1
Support to School Capital Projects, Technolgy & Fleet Vehicles			
Argyle Secondary Furniture & Equipment	750,000		1 & 2
Student Classroom Technology	400,000		1 & 2
Computer Sustainability Plan (CSP) Future Leveling	125,000		1 & 2
Maintenance Fleet Vehicles &/or Equipment	200,000		1 & 2
	1,475,000	1,475,000	
Additional Salary & Benefit Expenses to Support Next Year Staffing Plan		2,297,811	3
Tuition to Support Masters &/or Special Education Diplomas for Teachers		100,000	4
Outstanding Purchase Orders as at June 30th		108,500	4
Total Appropriations (Internal Restrictions)		6,281,311	
Unrestricted Surplus Balance		3,737,420	
Percentage of Operating Expenses		2.51%	

Schedule B.2
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Audited Financial Statements for the Year Ended June 30, 2018**

Narration:

The Financial Statements, audited by KPMG, have been prepared consistent with the format prescribed by the Ministry of Education.

The attached Draft Financial Statements are presented for the review and approval by the Board of Education. The School District finished the 2017/18 fiscal year with a consolidated Accumulated Surplus of \$110,844,445 from all funds. The Accumulated Operating Surplus was \$10.0M at the end of the fiscal year, which is an increase from Prior Year of \$3.85M.

In April 2016, the Board of Education approved the Terms of Reference for an Audit Committee that consists of five voting members: three Trustees and two Independent Financial Experts. The three ex-officio, non-voting members consist of the Superintendent, Secretary Treasurer, and the Director of Financial Services.

The Audit Committee convened on September 19, 2018, attended by Trustees Franci Stratton, Audit Committee Chair, Barry Forward and Jessica Stanley, and Independent Financial Experts John Hetherington and John Smiley, along with Mark Pearmain, Superintendent, Georgia Allison, Secretary Treasurer, and Kristen Watson, Director of Financial Services. Also in attendance were Lenora Lee, KPMG Audit Partner and Paul Nyquist, Director of Performance Audit Group of the BC Auditor General's Office.

In accordance with the Terms of Reference, the Audit Committee:

- Reviewed the financial statements and Management Discussion and Analysis report with management and KPMG;
- Reviewed the Audit Findings Report and met In-Camera with the Auditor, without staff present to discuss the internal controls, audit approach, and provide an opportunity to discuss management performance;
- Provided a recommendation regarding the approval of the 2017/18 Audited Financial Statements.

The Audit Committee resolved to recommend the Board approve the 2017/18 Audited Financial Statements, subject to presentation changes to Note 13, in accordance with Accumulated Operating Surplus Discussion.

Kristen Watson, Director Financial Services, will introduce the 2017/18 Audited Financial Statements. The Board's Audit Partner, Ms. Lenora Lee of KPMG, is in attendance this evening to present the Auditor's Report to the Board and respond to questions.

Schedule B.2 (continued)

Narration (continued):

Attachments:

School District Audited Financial Statements Fiscal Year 2017/2018
Management Discussion & Analysis Report

RECOMMENDED MOTION:

that the Board approve the Audited Financial Statements and the Auditors' Report to the Board of Education of School District No.44 (North Vancouver) for the Year Ended June 30, 2018 as presented in Schedule B.1.

Consolidated Audited Financial Statements of

School District No. 44 (North Vancouver)

June 30, 2018

School District No. 44 (North Vancouver)

June 30, 2018

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School District No. 44 (North Vancouver)

MANAGEMENT REPORT

Version: 5099-4353-2371

Management's Responsibility for the Financial Statements.

The accompanying consolidated financial statements of School District No. 44 (North Vancouver) 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 consolidated financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the consolidated 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. 44 (North Vancouver) (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 Audit Committee, on behalf of the Board, periodically reviews internal consolidated financial statements up to four times a year and provides recommendations. The Board reviews externally audited consolidated 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 consolidated financial statements. The external auditors have full and free access to financial management of School District No. 44 (North Vancouver) 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. 44 (North Vancouver)

Signature of the Chairperson of the Board of Education Date Signed

Signature of the Superintendent Date Signed

Signature of the Secretary Treasurer Date Signed

School District No. 44 (North Vancouver)

Statement 1

Consolidated Statement of Financial Position

As at June 30, 2018

	2018 Actual \$	2017 Actual \$
Financial Assets		
Cash and Cash Equivalents	47,703,040	43,264,211
Accounts Receivable		
Due from Province - Ministry of Education	162,389	1,053,965
Other (Note 3)	1,259,633	1,235,986
Inventories for Resale (Note 4)	357,872	353,363
Total Financial Assets	49,482,934	45,907,525
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	53,563	62,332
Other (Note 5)	9,076,780	7,379,922
Unearned Revenue (Note 6)	9,675,021	9,557,725
Deferred Revenue (Note 7)	4,725,858	4,396,932
Deferred Capital Revenue (Note 8)	182,273,101	182,845,300
Employee Future Benefits (Note 9)	7,231,899	7,109,965
Capital Lease Obligations (Note 10)	720,320	-
Total Liabilities	213,756,542	211,352,176
Net Financial Assets (Debt)	(164,273,608)	(165,444,651)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	274,090,179	273,061,607
Prepaid Expenses	1,027,874	980,177
Total Non-Financial Assets	275,118,053	274,041,784
Accumulated Surplus (Deficit) (Note 13)	110,844,445	108,597,133
Unrecognized Assets (Note 15)		
Contractual Obligations (Note 16)		
Contractual Rights (Note 17)		
Contingent Liabilities (Note 19)		

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 44 (North Vancouver)

Statement 2

Consolidated Statement of Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	148,829,332	148,597,332	138,318,521
Other	10,000	17,385	4,256
Federal Grants	5,000	5,000	5,000
Tuition	9,289,275	11,012,146	10,027,753
Other Revenue	11,673,196	12,143,272	12,741,160
Rentals and Leases	2,030,638	2,132,489	1,919,987
Investment Income	576,300	815,375	597,151
Amortization of Deferred Capital Revenue	5,885,700	5,934,773	5,885,700
Total Revenue	<u>178,299,441</u>	<u>180,657,772</u>	<u>169,499,528</u>
Expenses			
Instruction	151,577,942	147,219,935	140,616,688
District Administration	4,334,475	5,657,610	5,614,592
Operations and Maintenance	26,225,885	25,189,030	25,913,731
Transportation and Housing	450,308	321,880	329,533
Debt Services		22,005	
Total Expense	<u>182,588,610</u>	<u>178,410,460</u>	<u>172,474,544</u>
Surplus (Deficit) for the year	<u>(4,289,169)</u>	<u>2,247,312</u>	<u>(2,975,016)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		108,597,133	111,572,149
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>110,844,445</u></u>	<u>108,597,133</u>

School District No. 44 (North Vancouver)

Consolidated Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(4,289,169)	2,247,312	(2,975,016)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(4,821,363)	(10,707,579)	(9,431,948)
Amortization of Tangible Capital Assets	9,882,492	9,679,007	9,882,492
Total Effect of change in Tangible Capital Assets	5,061,129	(1,028,572)	450,544
Acquisition of Prepaid Expenses		(1,360,826)	(832,881)
Use of Prepaid Expenses		1,313,129	798,737
Total Effect of change in Other Non-Financial Assets	-	(47,697)	(34,144)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>771,960</u>	1,171,043	(2,558,616)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		1,171,043	(2,558,616)
Net Financial Assets (Debt), beginning of year		(165,444,651)	(162,886,035)
Net Financial Assets (Debt), end of year		(164,273,608)	(165,444,651)

School District No. 44 (North Vancouver)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2018

	2018 Actual \$	2017 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	2,247,312	(2,975,016)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	867,929	(285,676)
Inventories for Resale	(4,509)	38,524
Prepaid Expenses	(47,697)	(34,144)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,688,089	(1,361,691)
Unearned Revenue	117,296	1,642,195
Deferred Revenue	328,926	935,595
Employee Future Benefits	121,934	308,658
Amortization of Tangible Capital Assets	9,679,007	9,882,492
Amortization of Deferred Capital Revenue	(5,934,773)	(5,885,700)
Total Operating Transactions	9,063,514	2,265,237
Capital Transactions		
Tangible Capital Assets Purchased	(8,007,233)	(3,606,599)
Tangible Capital Assets -WIP Purchased	(2,275,441)	(5,825,349)
Insurance Proceeds Expended and Not Capitalized	(1,047,469)	-
Local Capital Transferred to Bylaw	379,663	-
Total Capital Transactions	(10,950,480)	(9,431,948)
Financing Transactions		
Capital Revenue Received	6,410,043	5,442,990
Capital Lease Principal Payment	(84,248)	-
Total Financing Transactions	6,325,795	5,442,990
Net Increase (Decrease) in Cash and Cash Equivalents	4,438,829	(1,723,721)
Cash and Cash Equivalents, beginning of year	43,264,211	44,987,932
Cash and Cash Equivalents, end of year	47,703,040	43,264,211
Cash and Cash Equivalents, end of year, is made up of:		
Cash	45,263,283	40,866,711
Cash Equivalents	2,439,757	2,397,500
	47,703,040	43,264,211

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 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. 44 (North Vancouver)", and operates as "School District No. 44 (North Vancouver)." 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. 44 (North Vancouver) 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 effective their first fiscal year commencing after January 1, 2012.

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. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

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 Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities, including the Cheakamus Foundation for Environmental Learning. Inter-departmental balances and organizational transactions have been eliminated.

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 term deposits 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) Accounts Receivable

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

e) Inventories for Resale

Publications for resale are recorded using the first-in-first-out method. Artists for Kids print inventory is recorded using the specific identification method.

f) 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. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

g) Deferred Revenue and Deferred Capital Revenue

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

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.

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

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

i) 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.

j) Liability for Contaminated Sites

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- i) an environmental standard exists;
- ii) contamination exceeds the environmental standard;
- iii) the School District is directly responsible or accepts responsibility
- iv) it is expected that future economic benefits will be given up; and
- v) a reasonable estimate of the amount can be made.

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

k) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties for no consideration are recorded at carrying value.
- 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.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

k) 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. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

Buildings	40 years
Furniture & Equipment	10 years
Vehicles	10 years
Computer Software	5 years
Computer Hardware	5 years
Assets Under Capital Lease	Term of the lease

l) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executory costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

m) Prepaid Expenses

Payments for insurance, subscriptions, membership and maintenance contracts for use within the School District in a future period are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

n) 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.

o) 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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

o) Revenue Recognition *(continued)*

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished.

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.

p) Expenditures

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

p) Expenditures *(continued)*

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.

q) Financial Instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. 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 measured at fair value 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. There are no measurement gains or losses during the periods presented; therefore no statement of remeasurement gains or losses is included in these financial statements.

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

r) Measurement Uncertainty

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

s) Comparative Information

Certain comparative information has been reclassified to conform to the financial statement presentation adopted for the current year.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	<u>2018</u>	<u>2017</u>
GST/PST/HST Receivable	\$81,515	\$127,125
Recoverable Insurance Claims	50,221	106,560
Recoverable Payroll	42,865	50,370
Sundry Billings	553,784	473,599
Miscellaneous Receivables	504,630	453,965
Special Purpose	26,618	24,367
	<u>\$1,259,633</u>	<u>\$1,235,986</u>

NOTE 4 INVENTORIES FOR RESALE

Inventories for resale include:

	<u>2018</u>	<u>2017</u>
Publications	\$47,119	\$52,261
Artists for Kids – Prints	310,753	301,102
	<u>\$357,872</u>	<u>\$353,363</u>

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	<u>2018</u>	<u>2017</u>
Trade payables	\$1,604,057	\$2,385,089
Salaries and benefits payable	6,902,883	4,395,281
Accrued vacation pay	569,840	599,552
	<u>\$9,076,780</u>	<u>\$7,379,922</u>

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 6 UNEARNED REVENUE

	2018	2017
Balance, beginning of year	\$9,557,725	\$8,000,085
Changes for the year:		
Increase:		
Tuition fees collected	11,288,203	11,400,476
Other	2,656,032	3,073,827
	13,944,235	14,474,303
Decrease:		
Tuition fees recognized	(11,012,146)	(10,027,753)
Other	(2,814,793)	(2,888,910)
	(13,826,939)	(12,916,663)
Net changes for the year	117,296	1,557,640
Balance, end of year	\$9,675,021	\$9,557,725

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.

	2018	2017
Balance, beginning of year	\$4,396,932	\$3,461,337
Changes for the year:		
Increase:		
Provincial grants	15,014,119	6,704,104
Other revenue	7,242,219	7,309,247
Investment income	10,447	5,803
	22,266,785	14,019,154
Decrease:		
Allocated to revenue	(21,937,859)	(13,083,559)
Net changes for the year	328,926	935,595
Balance, end of year	\$4,725,858	\$4,396,932

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

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.

	<u>2018</u>	<u>2017</u>
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$170,569,984	\$173,477,204
Increases:		
Capital additions	5,745,605	2,467,890
Transfer from deferred capital revenue – work in progress	5,250,288	510,590
Decreases:		
Amortization	<u>(5,934,773)</u>	<u>(5,885,700)</u>
Net change for the year	<u>5,061,120</u>	<u>(2,907,220)</u>
Balance, end of year	<u>175,631,104</u>	<u>170,569,984</u>
 Deferred capital revenue – work in progress		
Balance, beginning of year	5,591,185	3,764,814
Increases:		
Transfer from deferred capital revenue - unspent	2,213,530	2,336,961
Decreases:		
Transfer to deferred capital revenue subject to amortization	<u>(5,250,288)</u>	<u>(510,590)</u>
Net change for the year	<u>(3,036,758)</u>	<u>1,826,371</u>
Balance, end of year	<u>2,554,427</u>	<u>5,591,185</u>
 Deferred capital revenue - unspent		
Balance, beginning of year	6,684,131	6,045,992
Increases:		
Provincial Grants – Ministry of Education	6,253,622	5,351,378
MOE Restricted portion of proceeds on disposal	-	-
Provincial Grants – Other	53,648	91,362
Playground - PAC	<u>102,773</u>	<u>250</u>
	<u>6,410,043</u>	<u>5,442,990</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(5,745,605)	(2,467,890)
Transfer to deferred capital revenue – work in progress	(2,213,530)	(2,336,961)
Insurance proceeds netted with expenditures	<u>(1,047,469)</u>	<u>-</u>
	<u>(9,006,604)</u>	<u>(4,804,851)</u>
Net change for the year	<u>(2,596,561)</u>	<u>638,139</u>
Balance, end of year	<u>4,087,570</u>	<u>6,684,131</u>
Total deferred capital revenue balance, end of year	<u>\$182,273,101</u>	<u>\$182,845,300</u>

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

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.

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	7,429,266	8,112,378
Service Cost	556,656	555,304
Interest Cost	206,140	200,054
Benefit Payments	-583,092	-810,917
Actuarial (Gain) Loss	-389,914	-627,553
Accrued Benefit Obligation – March 31	<u>7,219,056</u>	<u>7,429,266</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	7,219,056	7,429,266
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-7,219,056	-7,429,266
Employer Contributions After Measurement Date	331,421	181,603
Benefits Expense After Measurement Date	-194,771	-190,699
Unamortized Net Actuarial (Gain) Loss	-149,493	328,397
Accrued Benefit Asset (Liability) - June 30	<u>-7,231,899</u>	<u>-7,109,965</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	7,109,965	6,801,307
Net Expense for Fiscal Year	854,844	920,802
Employer Contributions	-732,910	-612,144
Accrued Benefit Liability (Asset) - June 30	<u>7,231,899</u>	<u>7,109,965</u>
Components of Net Benefit Expense		
Service Cost	561,880	555,643
Interest Cost	204,988	201,575
Amortization of Net Actuarial (Gain)/Loss	<u>87,976</u>	<u>163,584</u>
Net Benefit Expense (Income)	<u>854,844</u>	<u>920,802</u>
Assumptions		
Discount Rate - April 1	2.75%	2.50%
Discount Rate - March 31	2.75%	2.75%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	8.3	8.3

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 10 CAPITAL LEASE OBLIGATION

The School District entered into an obligation for multi-function business devices under capital lease during the year, which expires November 30, 2022.

Repayments are due as follows:

2019	\$182,149
2020	182,149
2021	182,149
2022	182,149
2023	69,982
Total minimum lease payments	<u>\$798,578</u>
Less amounts representing interest at 5.38%	<u>78,258</u>
Present value of net minimum capital lease payments	<u>\$720,320</u>

Total interest on the capital lease obligation for the year ended June 30, 2018 was \$22,005 (2017: \$nil).

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2018	Net Book Value 2017
Sites	\$12,472,243	\$12,472,243
Buildings	251,947,805	246,794,452
Buildings – work in progress	3,605,051	9,138,714
Furniture & Equipment	2,188,542	1,397,703
Vehicles	796,595	650,811
Computer Software	270,987	457,218
Computer Software – work in progress	-	-
Computer Hardware	2,808,956	2,150,466
Total	<u>\$274,090,179</u>	<u>\$273,061,607</u>

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2018

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2018
Sites	\$12,472,243	\$ -	-	-	\$12,472,243
Buildings	365,105,982	5,639,989	-	-	378,555,075
				7,809,104	
Buildings – work in progress	9,138,714	2,275,441	-	(7,809,104)	3,605,051
Furniture & Equipment	2,901,504	1,080,989	(613,043)	-	3,369,450
Vehicles	1,383,955	284,180	(456,938)	-	1,211,197
Computer Software	931,153	-	(268,279)	-	662,874
Computer Software – work in progress	-	-	-	-	-
Computer Hardware	3,842,449	1,426,980	(922,994)	-	4,346,435
Total	\$395,776,000	\$10,707,579	(\$2,261,254)	\$ -	\$404,222,325

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2018
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	118,311,530	8,295,740	-	126,607,270
Furniture & Equipment	1,503,801	290,150	(613,043)	1,180,908
Vehicles	733,144	138,396	(456,938)	414,602
Computer Software	473,935	186,231	(268,279)	391,887
Computer Hardware	1,691,983	768,490	(922,994)	1,537,479
Total	\$122,714,393	\$9,679,007	(\$2,261,254)	\$130,132,146

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2017

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2017
Sites	\$12,472,243	\$ -	-	\$ -	\$12,472,243
Buildings	362,002,026	2,593,366	-	510,590	365,105,982
Buildings – work in progress	3,823,955	5,825,349	-	(510,590)	9,138,714
Furniture & Equipment	2,831,856	276,267	(206,619)	-	2,901,504
Vehicles	1,488,867	1,702	(106,614)	-	1,383,955
Computer Software	1,823,384	48,254	(959,285)	18,800	931,153
Computer Software – work in progress	18,800	-	-	(18,800)	-
Computer Hardware	4,203,628	687,010	(1,048,189)	-	3,842,449
Total	\$388,664,759	\$9,431,948	(\$2,320,707)	\$ -	\$395,776,000

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2017
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	110,066,513	8,245,017	-	118,311,530
Furniture & Equipment	1,427,234	283,186	(206,619)	1,503,801
Vehicles	690,871	148,887	(106,614)	733,144
Computer Software	1,068,543	364,677	(959,285)	473,935
Computer Hardware	1,899,447	840,725	(1,048,189)	1,691,983
Total	\$115,152,608	\$9,882,492	(\$2,320,707)	\$122,714,393

- Buildings – work in progress having a value of \$3,605,051 (2017: \$9,138,714) has not been amortized. Amortization of these assets will commence when the asset is put into service.
- Equipment under capital lease: Included in capital assets is equipment under capital lease with a cost of \$804,568 (2017: \$nil) and accumulated amortization of \$nil (2017: \$nil).

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018**

NOTE 12 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, 2016, the Teachers' Pension Plan has about 45,000 active members and approximately 37,000 retired members. As of December 31, 2016, the Municipal Pension Plan has about 193,000 active members, including approximately 24,000 from school districts.

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

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

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

School District No. 44 paid \$14,075,488 for employer contributions to these plans for the year ended June 30, 2018 (2017: \$13,325,663).

NOTE 13 ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surpluses as follows:

	2018	2017
Invested in tangible capital assets	\$94,690,927	\$96,407,037
Operating surplus	10,018,731	6,162,327
Local capital surplus	6,134,787	6,027,769
	\$110,844,445	\$108,597,133

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

- Tangible capital assets and work in progress purchased from operating fund: \$752,597
- Capital lease principal payments from operating fund: \$84,248
- Tangible capital assets purchased from special purpose fund: \$1,210,136

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 13 ACCUMULATED SURPLUS
(Continued)

The operating surplus has been internally restricted (appropriated) by the Board for:

	2018	2017
Restricted Surplus		
Anticipated Unusual Expenses	\$2,300,000	\$2,300,000
Operations Spanning the School Year	3,981,311	3,150,925
Subtotal Internally Restricted	\$6,281,311	\$5,450,925
Unrestricted Surplus	3,737,420	711,402
Total Available for Future Operations	\$10,018,731	\$6,162,327

NOTE 14 RELATED PARTY TRANSACTIONS

The School District is related through common control 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 15 UNRECOGNIZED ASSETS

The School District manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at the Educational Services Center and public display areas. These assets are not recognized in the financial statements. The cost of the permanent art collection is \$2,046,037 at June 30, 2018 (2017: \$1,979,818).

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 16 CONTRACTUAL OBLIGATIONS

The School District has entered into contracts related to various capital projects totaling approximately \$53,300,000. These contracts primarily relate to the Argyle Secondary School replacement.

Additionally, the School District has commitments relating to a management contract expiring June 30, 2022 for the operations of the Cheakamus Centre:

2019	\$245,000
2020	250,000
2021	250,000
2022	250,000
Total future obligation	<u><u>\$995,000</u></u>

NOTE 17 CONTRACTUAL RIGHTS

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of lease contracts entered into for the rental of four locations as summarized below:

2019	\$1,438,200
2020	1,438,200
2021	801,600
2022	382,800
2023	350,000
Thereafter	379,200
Total future lease revenue	<u><u>\$4,790,000</u></u>

NOTE 18 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 20, 2018. The Board approved the annual budget on June 27, 2017. The following table sets out the amended annual budget with a comparison to the annual budget.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 18 BUDGET FIGURES
(Continued)

Annual Budget - Revenue and Expense

Statement 2

	2018 Amended Annual Budget \$	2018 Annual Budget \$	2018 Actual \$
Revenues			
Provincial Grants			
Ministry of Education	148,829,332	143,013,798	148,597,332
Other	10,000	10,000	17,385
Federal Grants	5,000	5,000	5,000
Tuition	9,289,275	9,275,000	11,012,146
Other Revenue	11,673,196	11,634,658	12,143,272
Rentals and Leases	2,030,638	2,030,638	2,132,489
Investment Income	576,300	431,300	815,375
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	5,885,700	5,885,700	5,934,773
Total Revenue	178,299,441	172,286,094	180,657,772
Expenses			
Instruction	151,577,942	146,402,349	147,219,935
District Administration	4,334,475	4,767,629	5,657,610
Operations and Maintenance	16,343,393	16,148,850	15,510,023
Transportation and Housing	450,308	453,128	321,880
Interest	-	-	22,005
Amortization of Tangible Capital Assets	9,882,492	9,882,492	9,679,007
Total Expense	182,588,610	177,654,448	178,410,460
Net Revenue (Expense)	(4,289,169)	(5,368,354)	2,247,312
Allocation (Retirement) of Surplus (Deficit)	1,113,740	2,175,425	-
Surplus (Deficit), for the year	(3,175,429)	(3,192,929)	2,247,312

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 19 CONTINGENCIES

The School District has granted \$244,817 in irrevocable standby letters of credit in favour of the Corporation of the District of North Vancouver. Two letters of credit, for \$100,000 each, are in lieu of security deposits for general capital projects and the Argyle replacement, respectively. A third irrevocable standby letter of credit in the amount of \$44,817 in favour of the Corporation of the District of North Vancouver was issued in lieu of a security deposit for the Highlands School capital project.

The School District has not accrued the unpaid Teacher Remedy expense of \$448,136 related to the Classroom Enhancement Fund and restored language, pending outcome of the provincial arbitration. The deferred Classroom Enhancement Fund grant revenue of \$322,273 relates to the funds received from the Province in respect of this unpaid Teacher Remedy. At June 30, 2018, a contingent liability of \$125,863 related to a portion of the Teacher Remedy exists.

Certain schools in the School District may contain asbestos. No amount has been recorded in these financial statements with regard to this potential liability since the fair value of the future removal costs cannot be reasonably estimated due to unknown timelines.

The nature of the School District's activities are such there is usually litigation pending or in process at any time. With respect to unsettled claims at June 30, 2018, management believes the School District has valid defenses and appropriate insurance coverage in place. In the event that any claims are successful, management believes that such claims are not expected to have a material effect on the School District's financial position or operations.

NOTE 20 EXPENSE BY OBJECT

	2018	2017
Salaries and Benefits	\$ 145,227,306	\$ 138,052,230
Services and Supplies	23,482,142	24,539,822
Interest	22,005	-
Amortization	9,679,007	9,882,492
	\$ 178,410,460	\$ 172,474,544

NOTE 21 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2018

NOTE 22 RISK MANAGEMENT

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

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

a) Credit risk:

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash and cash equivalents as they are placed in recognized British Columbia institutions and the School District invests solely in placement of funds with institutions that have achieved the highest creditworthiness in the marketplace and earned a public reputation as a good credit risk.

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 cash. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in investments that are considered liquid (e.g. 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. 44 (North Vancouver)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2018 Actual	2017 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	6,162,327		102,434,806	108,597,133	111,572,149
Changes for the year					
Surplus (Deficit) for the year	4,693,249	1,210,136	(3,656,073)	2,247,312	(2,975,016)
Interfund Transfers					
Tangible Capital Assets Purchased	(752,597)	(1,210,136)	1,962,733	-	
Other	(84,248)		84,248	-	
Net Changes for the year	3,856,404	-	(1,609,092)	2,247,312	(2,975,016)
Accumulated Surplus (Deficit), end of year - Statement 2	10,018,731	-	100,825,714	110,844,445	108,597,133

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	133,277,362	133,682,731	132,371,732
Other	10,000	17,900	4,256
Federal Grants	5,000	5,000	5,000
Tuition	9,289,275	11,012,146	10,027,753
Other Revenue	5,068,196	5,129,946	5,610,193
Rentals and Leases	2,030,638	2,132,489	1,919,987
Investment Income	576,300	694,762	515,655
Total Revenue	<u>150,256,771</u>	<u>152,674,974</u>	<u>150,454,576</u>
Expenses			
Instruction	130,078,935	126,658,890	128,061,609
District Administration	4,249,475	5,618,687	5,526,772
Operations and Maintenance	16,343,393	15,428,609	16,031,239
Transportation and Housing	450,308	275,539	329,533
Total Expense	<u>151,122,111</u>	<u>147,981,725</u>	<u>149,949,153</u>
Operating Surplus (Deficit) for the year	<u>(865,340)</u>	<u>4,693,249</u>	<u>505,423</u>
Budgeted Appropriation (Retirement) of Surplus (Deficit)	<u>1,113,740</u>		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(248,400)	(752,597)	(599,185)
Local Capital			(2,600,000)
Other		(84,248)	
Total Net Transfers	<u>(248,400)</u>	<u>(836,845)</u>	<u>(3,199,185)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>3,856,404</u>	<u>(2,693,762)</u>
Operating Surplus (Deficit), beginning of year		6,162,327	8,856,089
Operating Surplus (Deficit), end of year		<u>10,018,731</u>	<u>6,162,327</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		6,281,311	5,450,925
Unrestricted		3,737,420	711,402
Total Operating Surplus (Deficit), end of year		<u>10,018,731</u>	<u>6,162,327</u>

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	129,485,757	129,602,729	127,678,098
Other Ministry of Education Grants			
Pay Equity	2,966,047	2,966,047	2,966,047
Funding for Graduated Adults	12,000	16,452	13,698
Transportation Supplement	40,566	40,566	40,566
Economic Stability Dividend		92,203	81,337
Return of Administrative Savings	665,252	665,252	665,252
Carbon Tax Grant	90,000	113,861	119,203
Student Learning Grant			765,291
Scorer / Marker	17,740	17,740	17,740
Skills Training Access & Support	-	17,079	22,500
French Education Partnership	-	-	2,000
Support Staff Benefits	-	98,802	-
Support Building Capacity	-	52,000	-
Total Provincial Grants - Ministry of Education	133,277,362	133,682,731	132,371,732
Provincial Grants - Other	10,000	17,900	4,256
Federal Grants	5,000	5,000	5,000
Tuition			
Summer School Fees	104,275	104,275	116,450
International and Out of Province Students	9,185,000	10,907,871	9,911,303
Total Tuition	9,289,275	11,012,146	10,027,753
Other Revenues			
Miscellaneous			
Cheakamus Centre	2,386,058	2,218,161	2,368,487
District Miscellaneous	192,000	244,343	467,149
Band & Strings	583,000	588,820	535,115
Recoveries & Donations	211,500	340,006	529,905
School Miscellaneous	332,500	334,559	341,442
Artists for Kids	214,838	283,851	254,954
Academy Fees	1,148,300	1,120,206	1,113,141
Total Other Revenue	5,068,196	5,129,946	5,610,193
Rentals and Leases	2,030,638	2,132,489	1,919,987
Investment Income	576,300	694,762	515,655
Total Operating Revenue	150,256,771	152,674,974	150,454,576

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Salaries			
Teachers	66,693,054	65,008,622	65,978,288
Principals and Vice Principals	9,517,570	9,519,308	9,199,005
Educational Assistants	12,749,268	12,779,955	12,265,802
Support Staff	11,692,745	11,123,371	11,094,476
Other Professionals	3,677,178	3,754,613	3,718,005
Substitutes	3,836,450	4,290,006	4,884,616
Total Salaries	108,166,265	106,475,875	107,140,192
Employee Benefits	26,526,034	25,369,082	26,215,997
Total Salaries and Benefits	134,692,299	131,844,957	133,356,189
Services and Supplies			
Services	7,847,284	8,493,831	8,361,770
Student Transportation	56,000	52,860	47,243
Professional Development and Travel	705,285	862,068	794,407
Rentals and Leases	25,000	31,632	22,552
Dues and Fees	58,100	56,648	60,172
Insurance	420,000	349,626	407,961
Interest	-	-	-
Supplies	4,377,333	3,677,097	3,962,026
Utilities	2,940,810	2,613,006	2,936,833
Total Services and Supplies	16,429,812	16,136,768	16,592,964
Total Operating Expense	151,122,111	147,981,725	149,949,153

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	50,631,245	2,896,697	1,719,104	1,681,449	1,414	3,428,931	60,358,840
1.03 Career Programs	77,511	-	23,436	231,599	-	7,657	340,203
1.07 Library Services	2,169,799	-	175,906	217,803	-	13,326	2,576,834
1.08 Counselling	3,198,869	-	-	-	-	5,681	3,204,550
1.10 Special Education	6,620,334	21,239	10,207,186	635,337	-	276,919	17,761,015
1.30 English Language Learning	1,336,244	-	-	-	-	22,100	1,358,344
1.31 Aboriginal Education	340,205	127,705	487,050	-	-	3,480	958,440
1.41 School Administration	-	6,343,410	-	806,132	-	64,170	7,213,712
1.60 Summer School	262,819	-	-	22,073	-	-	284,892
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	296,550	-	-	90,571	158,289	2,904	548,314
1.64 Other	67,224	-	-	14,778	144,887	14,030	240,919
Total Function 1	65,000,800	9,389,051	12,612,682	3,699,742	304,590	3,839,198	94,846,063
4 District Administration							
4.11 Educational Administration	-	-	-	-	653,767	-	653,767
4.40 School District Governance	-	-	-	-	171,678	-	171,678
4.41 Business Administration	-	130,257	-	1,009,596	1,409,808	3,255	2,552,916
Total Function 4	-	130,257	-	1,009,596	2,235,253	3,255	3,378,361
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	7,822	-	-	51,269	793,534	-	852,625
5.50 Maintenance Operations	-	-	-	6,051,881	421,236	447,073	6,920,190
5.52 Maintenance of Grounds	-	-	-	290,479	-	-	290,479
5.56 Utilities	-	-	-	-	-	-	-
Total Function 5	7,822	-	-	6,393,629	1,214,770	447,073	8,063,294
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	-	-	167,273	20,404	-	480	188,157
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	-	-	167,273	20,404	-	480	188,157
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	65,008,622	9,519,308	12,779,955	11,123,371	3,754,613	4,290,006	106,475,875

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2018

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	60,358,840	15,450,328	75,809,168	4,239,666	80,048,834	83,454,015	85,982,134
1.03 Career Programs	340,203	77,077	417,280	84,645	501,925	495,399	605,474
1.07 Library Services	2,576,834	606,289	3,183,123	26,571	3,209,694	3,322,869	2,474,774
1.08 Counselling	3,204,550	750,013	3,954,563	12,480	3,967,043	2,986,451	3,376,986
1.10 Special Education	17,761,015	3,759,934	21,520,949	366,425	21,887,374	21,269,043	20,338,524
1.30 English Language Learning	1,358,344	359,089	1,717,433	8,355	1,725,788	1,444,985	1,114,585
1.31 Aboriginal Education	958,440	197,690	1,156,130	67,227	1,223,357	1,338,734	980,937
1.41 School Administration	7,213,712	1,459,320	8,673,032	227,712	8,900,744	7,832,036	8,283,096
1.60 Summer School	284,892	49,184	334,076	26,243	360,319	316,943	354,605
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	548,314	121,431	669,745	1,149,020	1,818,765	4,514,321	1,514,280
1.64 Other	240,919	50,277	291,196	2,723,851	3,015,047	3,104,139	3,036,214
Total Function 1	94,846,063	22,880,632	117,726,695	8,932,195	126,658,890	130,078,935	128,061,609
4 District Administration							
4.11 Educational Administration	653,767	134,809	788,576	381,036	1,169,612	1,027,332	1,068,022
4.40 School District Governance	171,678	23,944	195,622	113,168	308,790	307,699	298,840
4.41 Business Administration	2,552,916	521,221	3,074,137	1,066,148	4,140,285	2,914,444	4,159,910
Total Function 4	3,378,361	679,974	4,058,335	1,560,352	5,618,687	4,249,475	5,526,772
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	852,625	172,051	1,024,676	538,828	1,563,504	1,664,061	1,660,181
5.50 Maintenance Operations	6,920,190	1,536,920	8,457,110	2,076,637	10,533,747	10,857,858	10,621,616
5.52 Maintenance of Grounds	290,479	65,599	356,078	440,383	796,461	995,664	897,123
5.56 Utilities	-	-	-	2,534,897	2,534,897	2,825,810	2,852,319
Total Function 5	8,063,294	1,774,570	9,837,864	5,590,745	15,428,609	16,343,393	16,031,239
7 Transportation and Housing							
7.41 Transportation and Housing Administration	-	-	-	-	-	-	-
7.70 Student Transportation	188,157	33,906	222,063	53,476	275,539	450,308	329,533
7.73 Housing	-	-	-	-	-	-	-
Total Function 7	188,157	33,906	222,063	53,476	275,539	450,308	329,533
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	-	-	-	-
9.94 Interest on Temporary Borrowing	-	-	-	-	-	-	-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	106,475,875	25,369,082	131,844,957	16,136,768	147,981,725	151,122,111	149,949,153

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual	2017 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	15,551,970	14,914,601	5,946,789
Other		(515)	
Other Revenue	6,605,000	7,013,326	7,130,967
Investment Income		10,447	5,803
Total Revenue	22,156,970	21,937,859	13,083,559
Expenses			
Instruction	21,499,007	20,561,045	12,555,079
District Administration	85,000	38,923	87,820
Operations and Maintenance		81,414	
Transportation and Housing		46,341	
Total Expense	21,584,007	20,727,723	12,642,899
Special Purpose Surplus (Deficit) for the year	572,963	1,210,136	440,660
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(572,963)	(1,210,136)	(241,844)
Tangible Capital Assets - Work in Progress			(198,816)
Total Net Transfers	(572,963)	(1,210,136)	(440,660)
Total Special Purpose Surplus (Deficit) for the year	-	-	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Coding and Curriculum Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	10,176	3,224,852	-	-	-	-	98,992
Add: Restricted Grants									
Provincial Grants - Ministry of Education	626,273	513,650			224,000	61,250	268,464	1,088,361	
Provincial Grants - Other				7,145,213					
Other									1,497
Investment Income									
	626,273	513,650	-	7,145,213	224,000	61,250	268,464	1,088,361	1,497
Less: Allocated to Revenue	626,273	513,650	10,176	6,917,176	224,000	61,250	268,464	1,088,361	17,202
Deferred Revenue, end of year	-	-	-	3,452,889	-	-	-	-	83,287
Revenues									
Provincial Grants - Ministry of Education	626,273	513,650	10,176		224,000	61,250	268,464	1,088,361	15,705
Provincial Grants - Other				6,917,176					
Other Revenue									1,497
Investment Income									
	626,273	513,650	10,176	6,917,176	224,000	61,250	268,464	1,088,361	17,202
Expenses									
Salaries									
Teachers							77,253	153,624	
Principals and Vice Principals									
Educational Assistants		412,824						524,305	
Support Staff					166,671	6,497		41,941	
Other Professionals									
Substitutes						5,934	23,717		
	-	412,824	-	-	166,671	12,431	100,970	719,870	-
Employee Benefits		100,826			33,646	1,610	23,084	154,022	
Services and Supplies	53,310			6,740,341	23,683	47,209	103,222	214,469	12,743
	53,310	513,650	-	6,740,341	224,000	61,250	227,276	1,088,361	12,743
Net Revenue (Expense) before Interfund Transfers	572,963	-	10,176	176,835	-	-	41,188	-	4,459
Interfund Transfers									
Tangible Capital Assets Purchased	(572,963)		(10,176)	(176,835)			(41,188)		(4,459)
	(572,963)	-	(10,176)	(176,835)	-	-	(41,188)	-	(4,459)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2018

	Priority Measures	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Cheakamus Special Projects	Inside Out	Enhanced Learning	Metro Regional Implementation	Violence Prevention	Carlile Youth Inpatient Unit PRP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	473,903	-	-	6,031	326	10,896	303,895	-	267,861
Add: Restricted Grants									
Provincial Grants - Ministry of Education		3,923,418	7,840,163						243,540
Provincial Grants - Other							77,006	20,000	
Other									
Investment Income				110			5,481		2,844
	-	3,923,418	7,840,163	110	-	-	82,487	20,000	246,384
Less: Allocated to Revenue	473,903	3,923,418	7,517,890	-	326	10,896	81,415	20,000	183,459
Deferred Revenue, end of year	-	-	322,273	6,141	-	-	304,967	-	330,786
Revenues									
Provincial Grants - Ministry of Education	473,903	3,923,418	7,517,890			10,896			180,615
Provincial Grants - Other									
Other Revenue				(110)	326		75,934	20,000	
Investment Income				110			5,481		2,844
	473,903	3,923,418	7,517,890	-	326	10,896	81,415	20,000	183,459
Expenses									
Salaries									
Teachers	375,446		5,068,984						85,177
Principals and Vice Principals		47,580							36,832
Educational Assistants		2,354,425							
Support Staff		99,483							6,107
Other Professionals		69,500							
Substitutes		300,549	892,597						
	375,446	2,871,537	5,961,581	-	-	-	-	-	128,116
Employee Benefits	98,457	631,541	1,556,309						33,407
Services and Supplies		15,825			326	10,896	81,415	20,000	21,936
	473,903	3,518,903	7,517,890	-	326	10,896	81,415	20,000	183,459
Net Revenue (Expense) before Interfund Transfers	-	404,515	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(404,515)							
	-	(404,515)	-	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2018

	Education & the Mental Health Hub	TOTAL
	\$	\$
Deferred Revenue, beginning of year	-	4,396,932
Add: Restricted Grants		
Provincial Grants - Ministry of Education		14,789,119
Provincial Grants - Other	225,000	225,000
Other		7,242,219
Investment Income	515	10,447
	<u>225,515</u>	<u>22,266,785</u>
Less: Allocated to Revenue	-	21,937,859
Deferred Revenue, end of year	<u>225,515</u>	<u>4,725,858</u>
Revenues		
Provincial Grants - Ministry of Education		14,914,601
Provincial Grants - Other	(515)	(515)
Other Revenue		7,013,326
Investment Income	515	10,447
	<u>-</u>	<u>21,937,859</u>
Expenses		
Salaries		
Teachers		5,760,484
Principals and Vice Principals		84,412
Educational Assistants		3,291,554
Support Staff		320,699
Other Professionals		69,500
Substitutes		1,222,797
	<u>-</u>	<u>10,749,446</u>
Employee Benefits		2,632,902
Services and Supplies		7,345,375
	<u>-</u>	<u>20,727,723</u>
Net Revenue (Expense) before Interfund Transfers	<u>-</u>	<u>1,210,136</u>
Interfund Transfers		
Tangible Capital Assets Purchased		(1,210,136)
	<u>-</u>	<u>(1,210,136)</u>
Net Revenue (Expense)	<u><u>-</u></u>	<u><u>-</u></u>

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2018

	2018 Budget	2018 Actual			2017 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income			110,166	110,166	75,693
Amortization of Deferred Capital Revenue	5,885,700	5,934,773		5,934,773	5,885,700
Total Revenue	5,885,700	5,934,773	110,166	6,044,939	5,961,393
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,882,492	9,679,007		9,679,007	9,882,492
Debt Services					
Capital Lease Interest	-		22,005	22,005	-
Total Expense	9,882,492	9,679,007	22,005	9,701,012	9,882,492
Capital Surplus (Deficit) for the year	(3,996,792)	(3,744,234)	88,161	(3,656,073)	(3,921,099)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	821,363	1,962,733		1,962,733	841,029
Tangible Capital Assets - Work in Progress				-	198,816
Local Capital				-	2,600,000
Capital Lease Payment			84,248	84,248	
Total Net Transfers	821,363	1,962,733	84,248	2,046,981	3,639,845
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		298,895	(298,895)	-	
Tangible Capital Assets WIP Purchased from Local Capital		61,911	(61,911)	-	
Principal Payment					
Capital Lease		84,248	(84,248)	-	
Local Reserve Purchases Transferred to COA		(379,663)	379,663	-	
Total Other Adjustments to Fund Balances		65,391	(65,391)	-	
Total Capital Surplus (Deficit) for the year	(3,175,429)	(1,716,110)	107,018	(1,609,092)	(281,254)
Capital Surplus (Deficit), beginning of year		96,407,037	6,027,769	102,434,806	102,716,060
Capital Surplus (Deficit), end of year		94,690,927	6,134,787	100,825,714	102,434,806

School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2018

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	12,472,243	365,105,982	2,901,504	1,383,955	931,153	3,842,449	386,637,286
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		5,317,336	130,319	85,007			5,532,662
Deferred Capital Revenue - Other		-	212,943	-			212,943
Operating Fund		30,000	335,603	-		386,994	752,597
Special Purpose Funds		572,963	401,755	-		235,418	1,210,136
Local Capital		99,353	369	199,173			298,895
Equipment Under Capital Lease						804,568	804,568
Local Capital transferred to Bylaw		(379,663)					(379,663)
Transferred from Work in Progress		7,809,104					7,809,104
	-	13,449,093	1,080,989	284,180	-	1,426,980	16,241,242
Decrease:							
Deemed Disposals			613,043	456,938	268,279	922,994	2,261,254
	-	-	613,043	456,938	268,279	922,994	2,261,254
Cost, end of year	12,472,243	378,555,075	3,369,450	1,211,197	662,874	4,346,435	400,617,274
Work in Progress, end of year		3,605,051					3,605,051
Cost and Work in Progress, end of year	12,472,243	382,160,126	3,369,450	1,211,197	662,874	4,346,435	404,222,325
Accumulated Amortization, beginning of year		118,311,530	1,503,801	733,144	473,935	1,691,983	122,714,393
Changes for the Year							
Increase: Amortization for the Year		8,295,740	290,150	138,396	186,231	768,490	9,679,007
Decrease:							
Deemed Disposals			613,043	456,938	268,279	922,994	2,261,254
			-	613,043	268,279	922,994	2,261,254
Accumulated Amortization, end of year		126,607,270	1,180,908	414,602	391,887	1,537,479	130,132,146
Tangible Capital Assets - Net	12,472,243	255,552,856	2,188,542	796,595	270,987	2,808,956	274,090,179

School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2018

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	9,138,714				9,138,714
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	310,061				310,061
Deferred Capital Revenue - Other	1,903,469				1,903,469
Local Capital	61,911				61,911
	2,275,441	-	-	-	2,275,441
Decrease:					
Transferred to Tangible Capital Assets	7,809,104				7,809,104
	7,809,104	-	-	-	7,809,104
Net Changes for the Year	(5,533,663)	-	-	-	(5,533,663)
Work in Progress, end of year	3,605,051	-	-	-	3,605,051

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	163,114,244	2,870,569	4,585,171	170,569,984
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	5,532,662	87,381	125,562	5,745,605
Transferred from Work in Progress	5,250,288			5,250,288
	<u>10,782,950</u>	<u>87,381</u>	<u>125,562</u>	<u>10,995,893</u>
Decrease:				
Amortization of Deferred Capital Revenue	5,646,975	80,612	207,186	5,934,773
	<u>5,646,975</u>	<u>80,612</u>	<u>207,186</u>	<u>5,934,773</u>
Net Changes for the Year	<u>5,135,975</u>	<u>6,769</u>	<u>(81,624)</u>	<u>5,061,120</u>
Deferred Capital Revenue, end of year	<u>168,250,219</u>	<u>2,877,338</u>	<u>4,503,547</u>	<u>175,631,104</u>
Work in Progress, beginning of year	5,591,185	-	-	5,591,185
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	310,061	1,903,469		2,213,530
	<u>310,061</u>	<u>1,903,469</u>	<u>-</u>	<u>2,213,530</u>
Decrease				
Transferred to Deferred Capital Revenue	5,250,288			5,250,288
	<u>5,250,288</u>	<u>-</u>	<u>-</u>	<u>5,250,288</u>
Net Changes for the Year	<u>(4,940,227)</u>	<u>1,903,469</u>	<u>-</u>	<u>(3,036,758)</u>
Work in Progress, end of year	<u>650,958</u>	<u>1,903,469</u>	<u>-</u>	<u>2,554,427</u>
Total Deferred Capital Revenue, end of year	<u>168,901,177</u>	<u>4,780,807</u>	<u>4,503,547</u>	<u>178,185,531</u>

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2018

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 810,434	\$ 5,778,957	\$ 91,362	\$ -	\$ 3,378	\$ 6,684,131
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	6,253,622					6,253,622
Provincial Grants - Other			53,648			53,648
Playgrounds					102,773	102,773
	<u>6,253,622</u>	<u>-</u>	<u>53,648</u>	<u>-</u>	<u>102,773</u>	<u>6,410,043</u>
Decrease:						
Transferred to DCR - Capital Additions	5,532,662		87,381		125,562	5,745,605
Transferred to DCR - Work in Progress	310,061	1,903,469				2,213,530
Insurance proceeds netted with expenditure	1,047,469					1,047,469
	<u>6,890,192</u>	<u>1,903,469</u>	<u>87,381</u>	<u>-</u>	<u>125,562</u>	<u>9,006,604</u>
Net Changes for the Year	<u>(636,570)</u>	<u>(1,903,469)</u>	<u>(33,733)</u>	<u>-</u>	<u>(22,789)</u>	<u>(2,596,561)</u>
Balance, end of year	<u>173,864</u>	<u>3,875,488</u>	<u>57,629</u>	<u>-</u>	<u>(19,411)</u>	<u>4,087,570</u>



**2017/2018 Year End Financial Statement
Management Discussion and Analysis**

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School District Profile

The North Vancouver School District (NVSD) is one of sixty BC Public School Districts responsible for the delivery of K-12 public education. NVSD maintains and operates seven secondary and twenty-five elementary schools within the City and District of North Vancouver. We are a mid-sized School District, 11th largest in the Province, serving over 15,000 students, their parents, and more than 2,000 staff. In addition to the thirty-two school facilities, the District maintains an operations maintenance facility at the Lucas site on Hamilton Avenue, the Education Services Centre located on Lonsdale Avenue and the Cheakamus Environmental Centre in Squamish.



The School District prepares its financial statements in accordance with Canadian public sector accounting standards using guidelines developed by the Public Sector Accounting Board (PSAB).

Seven elected Trustees comprise the North Vancouver Board of Education. Four are elected from the District of North Vancouver, and three from the City. Collectively, the Board is responsible for making the major policy decisions governing all aspects of education within the School District as mandated in the *School Act*.



OUR VISION

We provide world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

Our Mandate

As a School District, the Provincial Mandate governs our general policies, service delivery and accountability structures. The mandate is a broad one, but flexible enough to allow us to develop and progress beyond its direction, while meeting the legislated requirements of *the School Act*, Regulations and Ministerial Orders. The Statement of Education Policy Order emphasizes that in preparing students as future citizens, schools assist in developing “well-educated people who have the ability to think clearly and critically, and to adapt to change. Progress towards these goals also depends on educated citizens who accept the tolerant and multi-faceted nature of Canadian society.”

Our Values

Our shared values set the tone for how we relate to one another in pursuing common goals. Our Values assist us in demonstrating consistent and fair leadership and guide us in working collaboratively and productively together to realize our Vision.

Trust

We act with integrity. We are open and honest in our communication with one another.

Respect

We relate to each other with care and appreciation. We honour diversity and recognize the exceptional in everyone.

Responsibility

We are accountable for our actions. We support positive change, continuous improvement and the pursuit of excellence.

Collaboration

We develop relationships and affiliations to achieve shared goals and consider each other in our decisions and actions.



Overview of the School District

Ten Year Strategic Goals and Objectives

FY2018 is the final year encompassed within the Board’s Three-Year Operating Plan, 2015-2018. This plan established interim objectives and strategies designed to meet the Board’s six long-term goals identified within the Ten-Year Strategic Plan. These six long-term goals, established through an extensive process of consultation, brought together our partner groups and community members, combined our strengths, and provided the framework to promote an integrated, organizational-wide approach to realize the Vision. Our financial discussion and analysis is framed within the context of this Vision, aligning these objectives throughout all areas of the organization.

- Goal 1:** **Expand** *the availability of best instructional practices and enriched curriculum*

- Goal 2:** **Encourage** *collaborative, adaptive and personalized learning environments*

- Goal 3:** **Nurture** *an inspiring and healthy work environment*

- Goal 4:** **Develop** *and promote innovative and sustainable programs*

- Goal 5:** **Provide** *leadership in environmental education and sustainability practices*

- Goal 6:** **Strengthen** *and expand reciprocal community relations*

Funding – Student Enrolment

The School District is funded primarily through the Operating Grant received from the Ministry of Education. The Operating Grant is based on student enrolment, confirmed in a provincial process called 1701 in September, February, and July. The District receives a fixed amount per full-time enrolled student (FTE). For each identified student with unique needs, the District receives a supplementary grant on top of the basic per pupil grant in order to provide the additional resources needed to ensure schools can respond to the needs of diverse learners.



Fluctuations in Student Enrolment

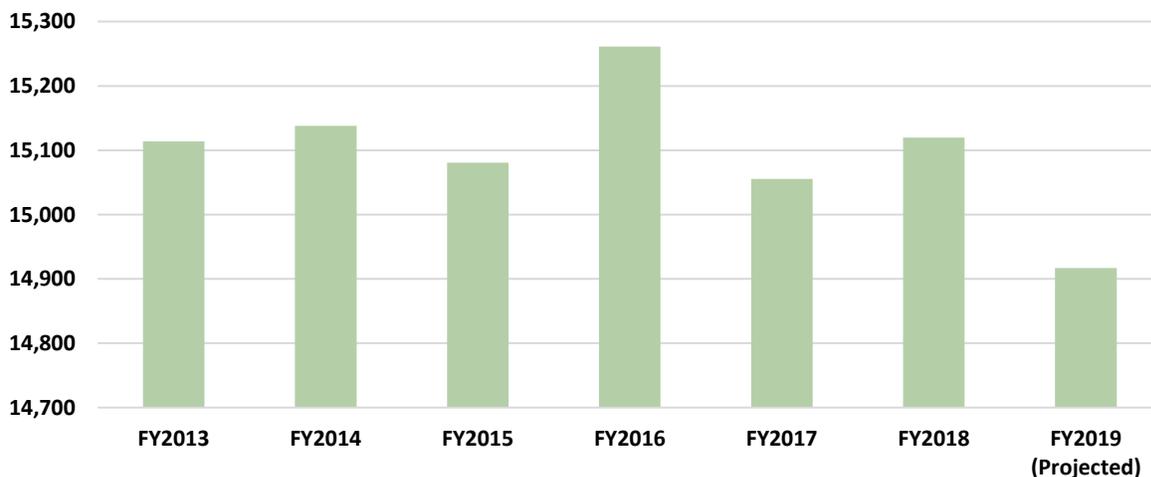


In grades Kindergarten through nine, one student equates to one FTE. At the secondary level, in grades ten through twelve, students are funded based on the percentage of full time enrolment. Students in high school often take less than a full course load, or seek alternative opportunities outside of school, such as driver training or work experience in order to meet their course credit requirements. This results in some degree of variability in funding for secondary students, which poses a significant challenge that must be considered throughout the financial planning process.

The impact of the uncertainty of the student FTE enrolment has the potential to influence decisions with regards to potential course offerings, required staffing levels and even predictions as to future capacity requirements needed within the District’s seven secondary and twenty-five elementary schools.

Each spring, the District undertakes a comprehensive process taking into account an analysis of population data to identify trends, a review of new municipal development approvals and incorporates local knowledge to develop an estimate of elementary and secondary student FTE for the coming budget year. The number of students enrolled directly impacts the number of staff needed. A and as staff salaries and benefits make up a significant proportion of School District expenditures, a reliable estimate of student FTE is crucial to the integrity of the financial plan. Student enrolment has remained relatively flat for the previous five years, a slight decline is expected next year:

NVSD Student FTE Enrolment 2013-2019



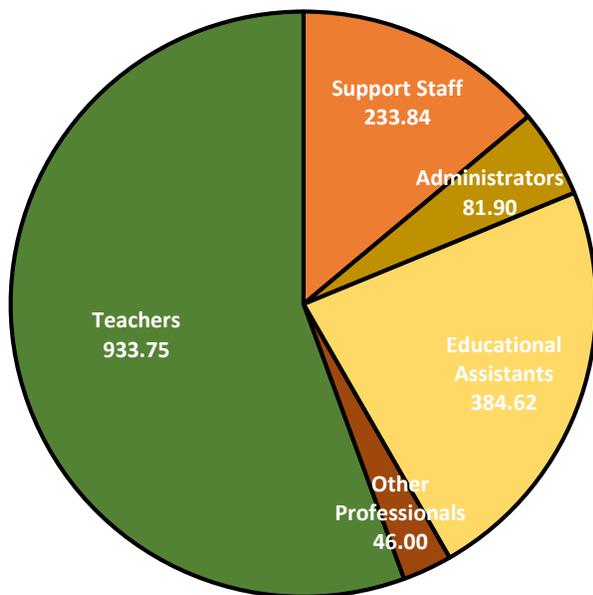
Restored Language Provisions

In 2017, a Supreme Court of Canada decision mandated the restoration of previously removed class size and composition language in the collective agreement negotiated between the Province and the BC Teachers’ Federation. At the local level, this decision led to an injection of 70 new teachers, 56 additional Educational Assistants and 3.4 FTE elsewhere in the District. The addition of thirty-two new elementary divisions and additional classes at each of the District’s Secondary Schools required an aggressive, coordinated, recruitment process and a streamlined procurement approach. The Province responded to meet the financial costs of hiring the additional staff and creating the new classroom spaces by establishing the Classroom Enhancement Fund (CEF), effective July 1, 2017.



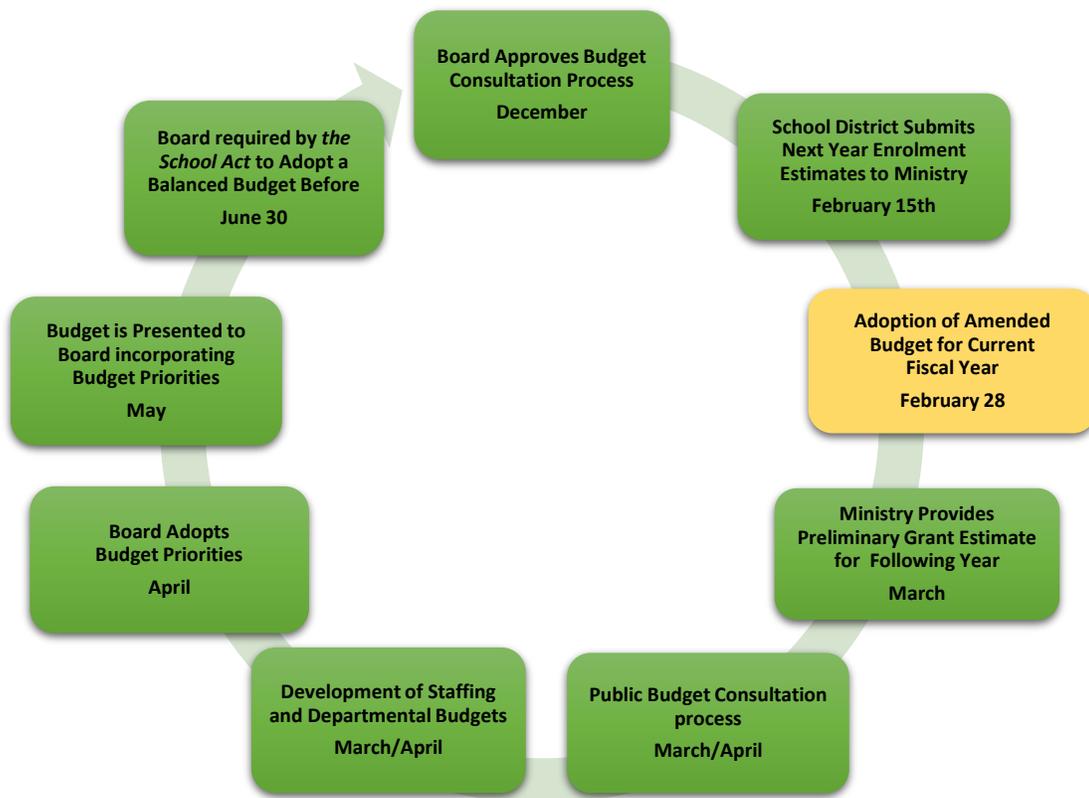
Recruitment of the additional teachers and support staff proved to be a significant challenge for the District during FY2018. Competition among School Districts across the Province was high. NVSD went as far as Ontario to actively attract new teachers during the course of the year. The 2018 staffing plan included provision for the following staff:

Distribution of NVSD Staff 2017/18



Restored Language Impact

- 70 Teacher FTE
- 56 Educational Assistant FTE
- 1.0 Other Professionals FTE
- 0.4 Administrator FTE
- 2.0 Support Staff FTE
- 32 New Elementary Divisions
- Additional Teaching Blocks at each Secondary School



The Financial Planning Process

December: Board approves the Budget Consultation Process and timeline.

February 15th: District submits an estimate of next school year FTE student enrolment to the Ministry of Education.

February 28th: Board must adopt an Amended Annual Budget for the current school year.

March 15th: Ministry releases preliminary Operating Grant Revenue estimates for upcoming school year.

March: Board Budget Consultation Process - District Partner Groups – NVTA, CUPE, NOVA and District PAC invited to present their Budget Priorities for the next school year.

March/April: District Administration develops staffing, school and departmental budget estimates for next school year. Salary budgets are determined by establishing an average teacher salary for the upcoming year which incorporates the costs of all contractual salary increments and benefit costs.

April Board Meeting: A set of Budget Priorities are presented to the Board based on the input received during the public consultation process undertaken from February through April. Board adopts its Budget Priorities for the upcoming school year

May: Information is compiled and presented to the Board for consideration, ideally in May. The School Act requires that the Board must pass a balanced budget before June 30 each year.

Consolidated Statement of Financial Position

	FY2018	FY2017	\$ Change	% Change
Financial Assets				
Cash and Cash Equivalents	47,703,040	43,264,211	4,438,829	10.3%
Accounts Receivable				
Due from Province - Ministry of Education	162,389	1,053,965	(891,576)	-84.6%
Other	1,259,633	1,235,986	23,647	1.9%
Inventories for Resale	357,872	353,363	4,509	1.3%
Total Financial Assets	49,482,934	45,907,525	3,575,409	7.8%
Liabilities				
Accounts Payable and Accrued Liabilities				
Due to Province - Ministry of Education	53,563	62,332	(8,769)	-14.1%
Other	9,076,780	7,379,922	1,696,858	23.0%
Unearned Revenue	9,675,021	9,557,725	117,296	1.2%
Deferred Revenue	4,725,858	4,396,932	328,926	7.5%
Deferred Capital Revenue	182,273,101	182,845,300	(572,199)	-0.3%
Employee Future Benefits	7,231,899	7,109,965	121,934	1.7%
Capital Lease Obligations	720,320		720,320	
Total Liabilities	213,756,542	211,352,176	2,404,366	1.1%
Net Financial Assets (Debt)	(164,273,608)	(165,444,651)	1,171,043	-0.7%
Non-Financial Assets				
Tangible Capital Assets	274,090,179	273,061,607	1,028,572	0.4%
Prepaid Expenses	1,027,874	980,177	47,697	4.9%
Total Non-Financial Assets	275,118,053	274,041,784	668,286	0.2%
Accumulated Surplus (Deficit)	\$ 110,844,445	\$ 108,597,133	(\$1,367,932)	-1.3%

Cash Holdings: School District funds are held in the Operating accounts, in the Provincial CDS Program, and at in a BlueShore Credit Union Investment certificate, at a rate of 2.05% (FY2018 - 1.95%). This year, the changes in cash balances from FY2017 to FY2018 is mainly attributable to the increase in Accumulated Operating Surplus. See discussion on Accumulated Operating Surplus for additional information on this fund balance.

Allocation of cash at June 30, 2018 was as follows:

Investment Type	FY2018	FY2017
TD Canada Trust-Operating Accounts	19,714,161	13,893,475
Provincial CDS Program	25,549,122	26,973,236
BlueShore Financial	2,439,757	2,397,500
Total	\$47,703,040	\$43,264,211

Accounts Receivable: The most significant change in Accounts Receivable year over year is represented by the \$891,576 decrease in the amount owing from the Province at year end. In FY2017, this amount represented School District expenditures on Capital projects that were drawn down on a Certificate of Approval but not deposited until after fiscal year end.

Accounts Payable: Due to the timing of the pay periods this year, the School District recorded a significantly higher amount over FY2017 of staff salaries and benefits payable in respect of the support staff. Despite an increase in the amount payable at year end, overall the support staff salaries expense was in line with prior year. (see Discussion item regarding Support Staff Salaries)

Unearned Revenues: Unearned revenues represent amounts that have been collected by the School District in advance of providing the related programming. For the most part, these unearned revenues represent prepaid International Student Tuition Fees and prepaid Programs of Choice fees. They will be recognized and recorded as revenue in the next fiscal year. FY2018 balance was in line with FY2017, increasing only \$117,296 to a total of \$9,675,021.

Deferred Revenues: Deferred Revenues represent amounts advanced on grant awards and unspent school generated funds, or unspent funds held in trust for the schools. These amounts will be recognized as revenue and spent in future years as the eligible expenses are incurred. In FY2018, the balance of deferred revenue was approximately \$4.7 million, in line with FY2017 deferred revenue balance of \$4.4M.

Deferred Revenues were made up of the following amounts:

Description	FY2018	FY2017	Change
School Generated Funds	3,452,889	3,224,852	228,037
Coding and Curriculum	83,287	98,992	(15,705)
Classroom Enhancement Fund	322,273	0	322,273
Priority Measures	0	473,903	(473,903)
Carlisle Youth Inpatient	330,786	267,861	62,925
Metro Regional Implementation	304,967	303,895	1,072
Mental Health Hub	225,515	0	225,515
Other Miscellaneous	6,141	27,429	(21,288)
Total Deferred Revenues	\$4,725,858	\$4,396,932	\$328,926

Deferred Capital Revenues: These revenues relate to grant funds received in prior years which have been spent on Capital Projects. As a requirement of Treasury Board Regulations, the grant revenue is not immediately recognized, instead, it is recorded as a deferred revenue liability. Over time, this liability is drawn down and converted to revenue over the expected life of the asset.

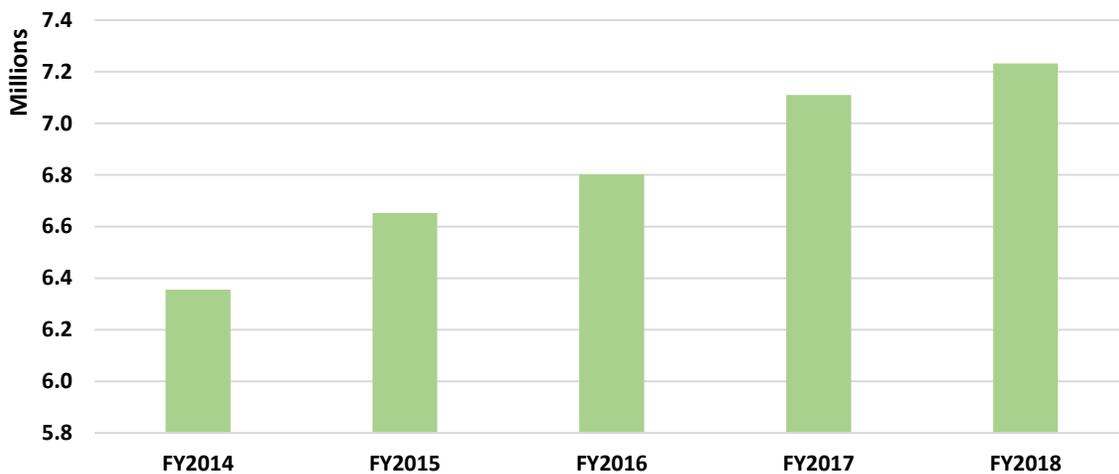
The balance in Deferred Capital Revenue increases each year by any new Provincial grant funding received, and is reduced each year by the by the annual recognition of capital grant revenue over the life of each capital project. In FY2018, the balance in Deferred Capital Revenue can be explained in the table below:

Deferred Capital Revenues	FY2018	FY2017	Change
Deferred Capital Revenue – Opening Balance	182,845,300	183,288,010	(442,710)
Additions – New Grant Funding Received (Net of Insurance Proceeds)*	5,362,574	5,442,990	(80,416)
Current Year Recognition of Deferred Grant Revenue	(5,934,773)	(5,885,700)	58,073
Closing Deferred Revenue Balance	182,273,101	182,845,300	572,199

*In FY2018, School Protection Program Insurance proceeds covered a loss in the amount of \$1,047,469 that was experienced as a result of damage incurred to the modular classroom during the move from the Cloverley site to the Ridgeway site in FY2017. These proceeds were netted against the related expenses and not deferred.

Employee Future Benefit Liability: This figure is provided annually to the School District by the Province using actuarial estimates. It measures the estimated future cost to the District to provide employee benefits such as retirement allowances, vacation and sick pay and maternity leave benefits. The annual increase is linear and predictable, suggesting that the cost of benefits increases over time as wages increase, and that the workforce is accumulating seniority and benefit entitlements.

Five Year Employee Future Benefit Liability



Capital Lease Obligation: During FY2018, the District entered into a new replacement photocopier lease contract with a five year term expiring November, 2023. The contract met the conditions of a capital lease. Initial lease liability was \$804,568. Over the course of the year, the District made lease payments of \$106,253 which included \$22,005 in interest expense. The District has commitments to pay \$182,149 quarterly.

Tangible Capital Assets and Amortization Expense

Each year, the District undertakes capital work, either by way of upgrading and extending the useful life of its existing buildings, or the construction of new, replacement projects. The funds expended on these capital projects, as well as those spent on fleet and maintenance vehicles, furniture and equipment and computer hardware and software are capitalized as Tangible Capital Assets. The costs of these assets are written off over their expected useful lives through a systematic recording of Amortization Expense.

Furniture and Equipment, Fleet and Maintenance Vehicles, and Computer hardware and software are all deemed to be disposed of at the end of their useful life, and the asset value, and its accumulated amortization are removed from the asset register.

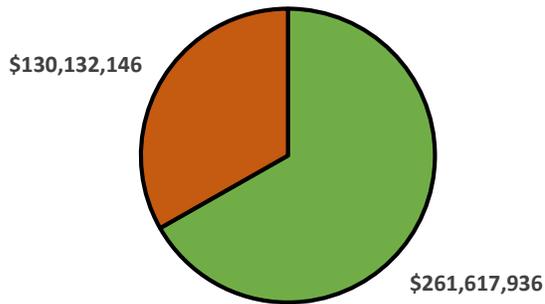
Estimated Useful Lives of Tangible Capital Assets:

Buildings	• 40 years
Furniture and Equipment	• 10 years
Vehicles	• 10 years
Computer Hardware & Software	• 5 years
Assets under Capital Lease	• Term of the Lease

The School District's Tangible Capital Asset balances are recorded in the schedule below:

	Sites	Buildings	Furniture & Equipment	Vehicles	IT Equipment & Software	FY2018 Total	FY2017 Total
Opening Balance	12,472,243	365,105,982	2,901,504	1,383,955	4,773,602	386,637,286	384,822,004
Additions		13,449,093	1,080,989	284,180	1,426,980	16,241,242	4,135,989
Deemed Disposals			(613,043)	(456,938)	(1,191,273)	(2,261,254)	(2,320,707)
Closing Balance	12,472,243	378,555,075	3,369,450	1,211,197	5,009,309	400,617,274	386,637,286
Add: WIP Balance		3,605,051				3,605,051	9,138,714
Tangible Capital Assets Total	\$12,472,243	\$382,160,126	\$3,369,450	\$1,211,197	\$5,009,309	\$404,222,325	\$395,776,000
Accum. Amortization-Opening		118,311,530	1,503,801	733,144	2,165,918	122,714,393	115,152,608
Amortization Expense		8,295,740	290,150	138,396	954,721	9,679,007	9,882,492
Deemed Disposal Recapture			(613,043)	(456,938)	(1,191,273)	(2,261,254)	(2,320,707)
Accum. Amortization, Closing		<u>\$126,607,270</u>	<u>\$1,180,908</u>	<u>\$414,602</u>	<u>\$1,929,366</u>	\$130,132,146	<u>\$122,714,393</u>
Closing Net Book Value of TCA	<u>\$12,472,243</u>	<u>\$255,552,856</u>	<u>\$2,188,542</u>	<u>\$796,595</u>	<u>\$3,079,943</u>	\$274,090,179	<u>\$273,061,607</u>

Accumulated Amortization as a Proportion of Total Asset Value



- Unamortized Capital Cost of Tangible Capital Assets (Excluding Land)
- Accumulated Amortization

An entity with fully amortized Tangible Capital Assets may indicate additional investment in renewal and replacement is needed.

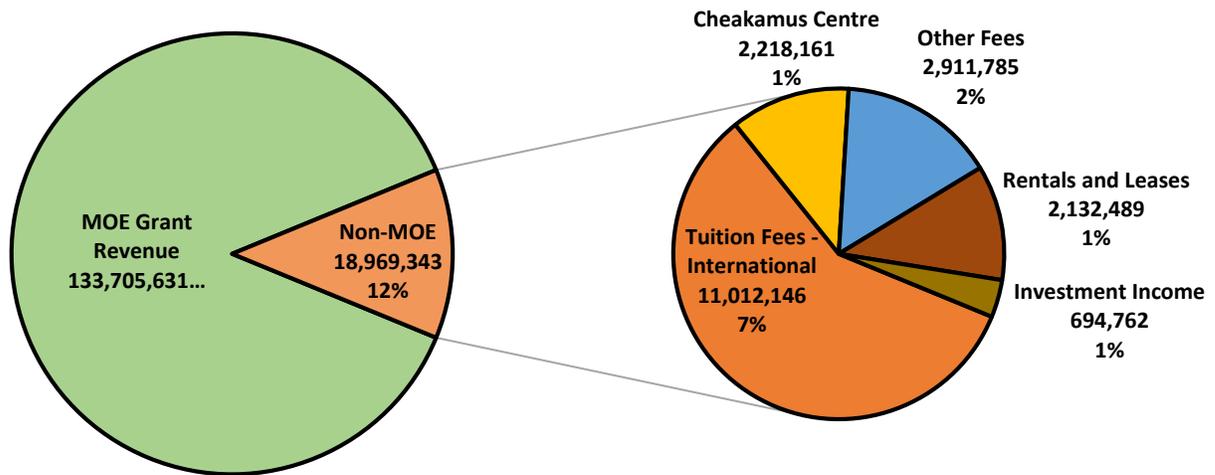
The Operating Fund

Revenue

The School District accounts for all general operating revenue and expenses in the Operating Fund. 88% of the School District's Operating revenue is received each year in the form of the per-pupil Operating Grant. Operating Revenues are summarized below:

	2018 BUDGET	2018 ACTUAL	Actual vs Budget		2017 ACTUAL
			Variance	%	
PROVINCIAL GRANTS - MINISTRY OF EDUCATION					
Operating Grant, Ministry of Education	\$129,485,757	\$129,602,729	\$ 116,972	0.09%	\$127,678,098
Other Ministry of Education Grants					
Pay Equity	2,966,047	2,966,047	-	0.00%	2,966,047
Funding for Graduated Adults	12,000	16,452	4,452	37.10%	13,698
Transportation Supplement	40,566	40,566	-	0.00%	40,566
Economic Stability Dividend		92,203	92,203		81,337
Return of Administrative Savings	665,252	665,252	-	0.00%	665,252
Carbon Tax Grant	90,000	113,861	23,861	26.51%	119,203
Student Learning Grant			-		765,291
Scorer / Marker	17,740	17,740	-	0.00%	17,740
Curriculum Implementation			-		
Skills Training Access & Support		17,079	17,079		22,500
Support Staff Benefits		98,802	98,802		
Support Building Capacity		52,000	52,000		
French Education Partnership			-		2,000
Total Provincial Grants - MOE	133,277,362	133,682,731	405,369	0.30%	132,371,732
PROVINCIAL GRANTS - OTHER	10,000	17,900	7,900	79.00%	4,256
FEDERAL GRANTS	5,000	5,000	0	0.00%	5,000
TUITION					
Summer School Fees	104,275	104,275	-	0.00%	116,450
Offshore Tuition Fees	9,185,000	10,907,871	1,722,871	18.76%	9,911,303
Total Tuition	9,289,275	11,012,146	1,722,871	18.55%	10,027,753
OTHER REVENUE					
Miscellaneous					
Cheakamus Centre	2,386,058	2,218,161	(167,897)	-7.04%	2,368,487
District Miscellaneous	192,000	244,343	52,343	27.26%	467,149
Band & Strings	583,000	588,820	5,820	1.00%	535,115
Recoveries and Donations	211,500	340,006	128,506	60.76%	529,905
School Miscellaneous	332,500	334,559	2,059	0.62%	341,442
Artists for Kids	214,838	283,851	69,013	32.12%	254,954
Academy Fees	1,148,300	1,120,206	(28,094)	-2.45%	1,113,141
Total Other Revenue	5,068,196	5,129,946	61,750	1.22%	5,610,193
RENTALS AND LEASES	2,030,638	2,132,489	101,851	5.02%	1,919,987
INVESTMENT INCOME	576,300	694,762	118,462	20.56%	515,655
TOTAL OPERATING REVENUE	\$150,256,771	\$152,674,974	\$ 2,418,203	1.61%	\$150,454,576

Sources of Operating Fund Revenue



The most significant source of School District Revenue, aside from Provincial Operating Grants, comes from International Tuition Fees which accounted for approximately 7% of operating revenue in FY2018. Cheakamus Centre, Rentals and Leases, Programs of Choice and Other Miscellaneous Revenues account for approximately 4% of Operating Revenue, and the remainder, less than 1% is earned through investment income.

Analysis of Changes in Operating Revenue:

Revenue	Changes – Current year Budget to Actual	Changes FY2017 to FY2018
Provincial Grants (MOE)	Current year Operating Grant Revenue in line with expectations based on 1701 enrolment count. Small fluctuations result in February and May from changes to enrolment in Distributed Learning.	Year over year increase resulting from 2018 increased enrolment (64.5 FTE) and per pupil grant increase from \$7,218 to \$7,301. One-time extraordinary Student Learning Grant Funds of \$765,291 received in 2017.
International Tuition Fees	Exceeded current year expected revenues as a result of one-time non-recurring recognition of \$1.3 M of deferred MSP premiums revenue. Anticipate next year this revenue item to be in line with budget expectations.	Current year planned international student admissions were reduced by approximately 25FTE from prior year levels in order to ensure international student enrolment did not interfere with implementation of restored language provisions.
Other Revenues	Cheakamus Centre revenues were lower than budgeted due to expected corporate rentals not realized. Other revenue streams were budgeted conservatively due to their unpredictable nature, and came in higher than anticipated.	FY2017 Other Revenues included a \$286,000 donation of artwork to AFK. FY2017 revenues generated by Cheakamus Centre were higher due to additional corporate rentals not realized in FY2018.

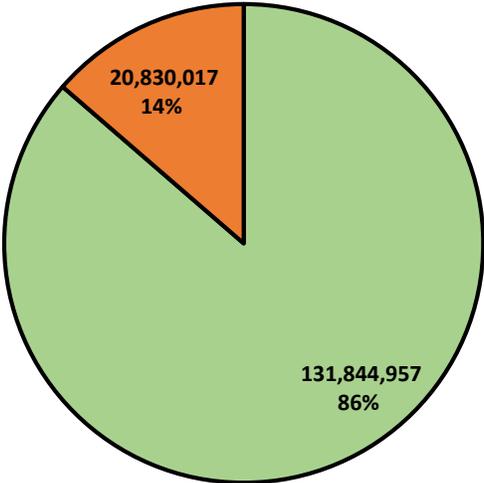
Revenue	Changes – Current year Budget to Actual	Changes FY2017 to FY2018
Investment Income	Investment Revenue exceeded budget estimate due to increasing interest rate environment, and lower than expected use of cash reserves for capital projects. As well, a conservative approach to estimating investment income has been maintained.	Increased anticipated revenue due to increasing interest rate environment from FY 2017.

Expenses

Salaries and Benefits

During FY2018, staff Salaries and Benefits made up 86.36% of the Operating Budget. In FY2017, this number was slightly higher, at 88.64%. A five year trend analysis of Salaries and Benefits, as a percentage of the total Operations Budget, indicates that staffing costs consistently fall in the range of 86% to 88% of the total Operating budget.

Salary and Benefits as a Proportion of Total Operating Expenses



Salaries and benefits expense has consistently ranged from 86% to 88% of Operating Budget over the last five years. Average Teacher Salary for FY2018 was \$77,300 and benefit cost estimate was 26.31%.

	2018 BUDGET	2018 ACTUAL	Actual vs Budget		2017 ACTUAL
			VARIANCE	%	
SALARIES					
Teachers	\$ 66,693,054	\$ 65,008,622	\$ (1,684,432)	-2.53%	\$ 65,978,288
Principals and Vice Principals	9,517,570	9,519,308	1,738	0.02%	9,199,005
Educational Assistants	12,749,268	12,779,955	30,687	0.24%	12,265,802
Support Staff	11,692,745	11,123,371	(569,374)	-4.87%	11,094,476
Other Professionals	3,677,178	3,754,613	77,435	2.11%	3,718,005
Substitutes	3,836,450	4,290,006	453,556	11.82%	4,884,616
	108,166,265	106,475,875	(1,690,390)	-1.56%	107,140,192
EMPLOYEE BENEFITS	26,526,034	25,369,082	(1,156,952)	-4.36%	26,215,997
TOTAL SALARIES AND BENEFITS	\$ 134,692,299	\$ 131,844,957	\$(2,847,342)	-2.11%	\$ 133,356,189

Variance Analysis of Salary Expense: Operating Fund expenditures do not capture any additional staffing or classroom space costs resulting from the restoration of Class size and Composition language. All of these additional expenses have been recorded as expenditures within the Special Purpose Fund. See discussion section within Special Purpose Fund on CEF Staffing grant and CEF Overhead grant for further information.

Teacher Salaries:

FY Actual	\$65,008,622
FY Budget	\$66,693,054
PY Actual	\$65,978,288

The budget includes provision for 10 District On-Call (DOC) Teachers to back fill illness or other absences. As these DOC salaries are paid, they are charged to the Substitutes line item. Typically, the Substitutes category is overspent by a similar amount, effectively offsetting the underspent amount in Teacher Salaries.

The variance in Teacher Salary expenditures from prior year (2017) to 2018 was not significant, despite having experienced a drop in student FTE enrolment on 2017 of approximately 200. This was due to management's decision to maintain the higher staffing levels established in the 2017 Preliminary Budget to ensure minimal disruption of service delivery.

Principals and Vice Principals:

FY Actual	\$9,519,308
FY Budget	\$9,517,570
PY Actual	\$9,199,005

Current year salary and benefit expenses for this salary group are in line with budget expectations. \$320,000 increase in expenses from prior year result from 0.5 FTE augmentation to support District succession planning, and the implementation of new Administrator salary grid.

Educational Assistants:

FY Actual	\$12,779,955
FY Budget	\$12,749,268
PY Actual	\$12,265,802

Current year expenses are in line with budget expectations. Changes in year over year expenses result from the implementation of contractual salary increments and Economic Stability Dividend.

Support Staff:

FY Actual	\$11,123,371
FY Budget	\$11,692,745
PY Actual	\$11,094,476

Variance from budget expectations results from an average of 6.0 FTE support positions vacant over the course of the year. This includes several part-time school-based positions, and full-time positions within the ICT, Finance, Maintenance and Facilities Departments.

There were no significant changes from year to year in support staff salaries, after considering the Economic Stability Dividend and contractual salary increments.

Other Professionals:

FY Actual	\$3,754,613
FY Budget	\$3,677,178
PY Actual	\$3,718,005

This group of employees are the exempt staff and Trustees. Current year salary expenses for this group were in line with budget expectations. During FY2018, retroactive salary adjustments were paid to eligible staff in this category, resulting in a variance from budget. Some savings were achieved in this category due to delays in hiring after taking into consideration the budgeted \$150,000 Administrative Savings for hiring delays.

Substitutes:

FY Actual	\$4,290,006
FY Budget	\$3,836,450
PY Actual	\$4,884,616

Aggressive teacher recruitment efforts by School Districts across the Province have resulted in an acute shortage of TTOC's everywhere. This shortage reduced the District's ability to replace discretionary teacher absences and placed the primary focus of TTOC utilization on the replacement of enrolling Teachers absent due to illness. Typically, there is a much greater overspend in the Substitutes category (see discussion re: Teachers above). However, given this shortage of TTOC's, the expected overspend in Substitutes did not materialize. As well, there was lower than budgeted utilization of illness time by Support staff.

Operating Fund Expenses	2018	2018	Actual vs Budget		2017
	BUDGET	ACTUAL	Variance	%	ACTUAL
SERVICES AND SUPPLIES					
Services	7,847,284	8,493,831	646,547	8.24%	8,361,770
Student Transportation	56,000	52,860	(3,140)	-5.61%	47,243
Professional Development and Travel	705,285	862,068	156,783	22.23%	794,407
Rentals and Leases	25,000	31,632	6,632	26.53%	22,552
Dues and Fees	58,100	56,648	(1,452)	-2.50%	60,172
Insurance	420,000	349,626	(70,374)	-16.76%	407,961
Interest	-	-	-		-
Supplies	4,377,333	3,677,097	(700,236)	-16.00%	3,962,026
Utilities	2,940,810	2,613,006	(327,804)	-11.15%	2,936,833
TOTAL SERVICES AND SUPPLIES	\$ 16,429,812	\$ 16,136,768	\$ (293,044)	-1.78%	\$ 16,592,964

Variance Analysis of Operating Expense by Object Services

FY Actual \$8,493,831

FY Budget \$7,847,284

PY Actual \$8,361,770

As expected, actual expenses vary from budget in several Service categories throughout the District. Typically, these variances, both over and under combine to bring actual expenditures in line with Budget. Although in FY2018, expenses were in line with those paid in FY2017, there were several extraordinary adjustments having impact on the Financial Statements, resulting in an unusual overspent amount of \$646,547. These include:

- **Medical Expense Premiums paid by International Students**

Impact to expenses: \$450,747 Increase

A change in accounting treatment of Medical expense premiums has led to a recognition of previously unrecorded expenses relating to the provision of extended health coverage for International Students. The total adjustment recorded was \$450,747 and was recorded as a Miscellaneous contracted service expense. No financial implications result from this adjustment, as there is an offsetting revenue recorded in respect of the collection of the premium revenue.

- **Write off of prepaid expenses of \$367,000**

Impact to expenses: \$367,000 Increase

In previous fiscal years, the School District incurred legal and consulting expenses relating to the public process regarding the possible disposition of the Braemar parcel. At the time, the expenses had been capitalized in anticipation of recouping them upon disposition of the land. As the Board is not considering disposition of the property at this time, Management has written off these expenses during this fiscal period.

- **Deferral of Prepaid Commission Expenses of \$288,000**

Impact to expenses: \$288,000 Decrease

A third one-time adjustment in the amount of (\$288,000) in recognition of prepaid commission expenses. Fees are paid to international student agencies for recruitment costs related to the International Student Program. These fees were paid in FY2018 and relate to students who will be attending school in FY2019. The District has deferred these expenses in 2018, and will recognize them next year.

Variance Analysis of Operating Expense by Object
Professional Development and Travel

FY Actual	\$862,068
FY Budget	\$705,285
PY Actual	\$794,407

- **District Quebec Trip**

Impact to Expenses \$116,000 Increase

Typically, the District expects to be over budget in this category as a result of the District Quebec trip. There is no cost to the District however, as all costs are paid by families, and an equal and offsetting revenue is recorded in “District Miscellaneous.” As the trip is cost neutral, the District budgets neither the revenue, nor the expense.

Removing the extraordinary impact of the Quebec trip brings current year actual expenses in line with prior year amounts, and is more closely aligned with budget. The added focus on teacher attraction and recruitment this year required that the District increase its search parameters, even extending its efforts out of Province during the course of the year.

Variance Analysis of Operating Expense by Object
Insurance

FY Actual	\$349,626
FY Budget	\$420,000
PY Actual	\$407,961

- **Reclass of EPLP payment**

Impact to Expenses \$0

The budget and year to year variance is a result of the reclassification of this expense as a professional service instead of an insurance expense. The EPLP is a branch within the BC Public Sector Employer Association providing consulting advice to HR managers, and is recouped directly by the Provincial government. The reclassification of this expense contributes to the current year variance from budget in the Services object.

Variance Analysis of Operating Expense by Object
Supplies

FY Actual	\$3,677,097
FY Budget	\$4,377,333
PY Actual	\$3,962,026

- **Recording Copier Lease Payments to Capital Lease**

Impact to expenses \$106,253 Decrease

During FY2018, The District entered into a new lease for photocopying equipment at all locations. As the requirements for classifying this transaction met the conditions for lease capitalization, the

impact of this treatment removes \$106,253 from operating expenses and transfers them to the Capital Fund as a reduction in Long term debt and capital fund interest expense.

- **School Block Budget Carry forward**

Impact to Expenses \$398,000 Decrease

Each year, schools are allocated money for supplies and equipment through the District Block Budget. Unspent Block funds at year end are carried forward to the next year for use by the school. The budget assumes all schools will spend all current year allocations and carry forward block amounts in full each year. In FY2018, the unspent block budget carried forward for use in 2019 is approximately \$398,000.

Current year supplies expenses are in line with previous year supplies expenses, and insight from the identified adjustments above provide sound reasoning for a significant amount of the variance from budget.

Variance Analysis of Operating Expense by Object

Utilities

FY Actual	\$2,613,006
FY Budget	\$2,940,810
PY Actual	\$2,936,833

- **Savings from NGN Network**

Impact to Expenses \$232,000 Decrease

NGN Network is the Provincial Network connecting all schools across the Province. The costs are recouped through the Operating Grant each year. In FY2018, the estimated budget expense for NGN network was \$612,910. The actual costs paid were \$380,664 as the Ministry of Education passed along unanticipated savings for the NGN operating costs to all School Districts.

- **Electricity and Natural Gas Expense Savings**

Impact to Expenses \$100,000 Decrease

The District experienced budget savings in the costs for heat and hydro utility expenses. Approximately \$50,000 each was saved in costs for both Hydro and gas over the course of the year.

Accumulated Operating Surplus

In May of 2018, in response to the Financial Health Working Group recommendation that Boards of Education adopt a Use of Surplus Policy, the Board adopted Policy No. 710, *Accumulated Operating Surplus*. This policy commits the Board to undertake a thorough annual review of the Accumulated Operating Surplus balance, and clearly identify specific appropriations each year.

As a result of operations, the FY2018 annual operating surplus was \$4,970,144 higher than anticipated, resulting from the following variances from budget:

	FY2018 Amended Budget	FY2018 Actual	Variance From Budget favourable/ (unfavourable)	FY2017 Actual
Total Operating Revenue	150,256,771	152,674,974	2,418,203	150,454,576
Total Operating Expenses	(151,122,111)	(147,981,725)	3,140,386	149,949,153
Acquisition of Capital Assets with Operating Funds	(248,400)	(836,845)	(588,445)	(3,199,185)
Change in Accumulated Operating Surplus	(1,113,740)	3,856,404	4,970,144	(2,693,762)
Accumulated Operating Surplus:				
Opening Fund Balance July 1, 2017	6,162,327	6,162,327	-	8,856,089
Add: Current year change	(1,113,740)	3,856,404	4,970,144	(2,693,762)
Closing Fund Balance June 30, 2018	5,048,587	10,018,731	4,970,144	6,162,327

The Accumulated Operating Surplus Fund represents a source of funding that the Board may draw from to balance future operating budgets, pay for non-recurring extraordinary expenses, use as a source of working capital, and create resiliency to address unusual events.

Management recommends appropriations of Accumulated Operating Surplus to fund District initiatives which support the Board's Budget Priorities and Strategic Objectives. Recommendations to the Board were provided which supported the following internal restrictions upon Accumulated Operating Surplus:

Category	Amount	Purpose
Operations Spanning the School Year	\$3,881,311	Management proposes that this amount be set aside to balance next year's operating budget, provide for future capital equipment needs, and settle outstanding Purchase Orders issued at June 30, 2018.
Anticipated, Unusual Expenses	\$2,400,000	Management proposes that this amount be set aside as a contingency to support the staffing plan and fund employee benefits approved by the Board in the 2019 Preliminary Budget.
Unrestricted	\$3,737,420	Policy 710, Accumulated Operating Surplus recommends that unrestricted operating surplus be in the range of 2%-4% of Operating Expenses. (FY2018 = 2.51%)
TOTAL	\$10,018,731	Closing Accumulated Operating Surplus Balance June 30, 2018

Special Purpose Fund

The Special Purpose Fund consists of restricted grant and other funding subject to a legislative or contractual restriction on its use. These revenues are deferred until the relevant expenditures are incurred. The School District incurred the following expenditures in FY2018 year as related to significant Special Purpose grants:

Grant	Source	FY2018		Discussion
		Amount Received	Amount Expended	
Annual Facility Grant (Operating portion)	Ministry of Education	626,273	626,273	Please see discussion in the <i>Capital Projects</i> section under “Annual Facility Grant (AFG) Funding”
Learning Improvement Fund (LIF)	Ministry of Education	513,650	513,650	Funding used specifically to augment Educational Assistants’ hours providing additional support to complex learners.
StrongStart	Ministry of Education	224,000	224,000	NVSD Strong Start early learning centres provide school-based, drop-in programs for children aged birth to five and their parents or caregivers. Seven centres are operated at elementary schools throughout the District.
Ready, Set, Learn (RSL)	Ministry of Education	61,250	61,250	Eligible RSL events for 3 to 5 year olds and their parents are hosted to support early learning and facilitate a smooth transition to Kindergarten
Official Languages in Education French Programs (OLEP)	Ministry of Education	268,464	268,464	Funding for core French-language programs and curriculum resources.
CommunityLINK	Ministry of Education	1,088,361	1,088,361	Funding for programs and initiatives to improve the education performance of vulnerable students, including both academic achievement and social functioning.
Coding and Curriculum Implementation	Ministry of Education	-	17,202	Funding in the amount of \$117,327 was received in FY2017 for a Ministry-led initiative to train teachers and facilitate the implementation of coding modules in schools under the new curriculum.
Priority Measures	Ministry of Education	-	473,903	Funding in the amount of \$1,296,488 was received in FY2017 to respond to immediate implications of restored class size and composition language. \$473,903 of unspent funding was carried forward and used in 2018.

Grant	Source	FY2018		Discussion
		Amount Received	Amount Expended	
Classroom Enhancement Fund (CEF) – Overhead	Ministry of Education	3,923,418	3,923,418	Eligible expenses included overhead staffing and equipment costs resulting from restoration of class size and composition language. Further discussion provided below.
Classroom Enhancement Fund (CEF) – Staffing	Ministry of Education	7,840,163	7,517,890	Eligible expenses included teacher staffing resulting from restoration of class size and composition language. Further discussion provided below.
Carlile Youth Inpatient Unit	Ministry of Education	243,540	183,459	Funding for staffing and supplies required to operate an educational support program for youth aged 13 to 18 years struggling with mental health challenges and substance abuse issues. The Program is open to youth throughout the Vancouver Coastal Health Region, and is delivered at an inpatient centre at Lions Gate Hospital. In FY2017, the first year of the program, the School District received \$300,000. All unspent funds are carried forward to future years.
Education & Mental Health Hub	Ministry of Mental Health and Addictions	225,000	-	Funding to support an innovative two-year School District initiative to expand classroom-to-community mental health and addictions connections in the School District.
Violence Prevention	City of North Vancouver	20,000	20,000	Funding to support various School District initiatives to address violence in the community, with the primary objective being to increase student wellness and personal safety.

Classroom Enhancement and Priority Measures Funding

The District received \$7,840,163 in CEF funds (Staffing). Together with \$473,903 unspent Priority Measures funding received in the previous fiscal year, these funds were used to support the additional Teacher staffing required as a result of reinstatement of Class Size and Composition language. An additional \$3,923,418 was received in CEF (Overhead) Funds. Of this, \$3,503,078 was used to pay for the additional EA and support staff required to meet the restored contract provisions, and \$420,340 was spent on supplies and equipment needed to outfit the additional classroom divisions.

Major Capital Projects

Seismic Replacement Projects



Argyle Secondary School: Originally approved by the Province with an estimated capital cost of \$41M, the project budget has been increased to \$53.5M. This project includes a new seismic replacement school designed to meet today's standards for safety, accessibility and modern learning. It will be built on the existing playing fields and will have the capacity to accommodate 1,200 grade 8 to 12 students. Once construction is complete, the students will move to the new school and the existing buildings will be demolished and turned into new playing fields. The new school includes a Neighbourhood Learning Centre component that provides community access to the facility. Construction is underway, with anticipated occupancy for September of 2020.



Mountainside is the final site that requires seismic upgrading. Completion of this project will bring the District's seismic upgrade program to a close.



Handsworth Secondary: The Ministry of Education is providing \$62.3 million to replace the 58-year-old school with a brand-new, seismically safer facility. The project also expands Handsworth's capacity by 200 spaces to 1,400 to meet a growing student population. The new school will be built on the west side of the property. Upon completion, the current building will be demolished and replaced with a new grass field. An architect has been chosen, and schematic design is underway. It is anticipated that this project will go to tender in the spring of 2019, and construction to take approximately eighteen months. Anticipated occupancy is September, 2021.



Mountainside Secondary: \$75,000 in funding was provided by the Province to undertake a feasibility study to determine the most cost effective strategy – full replacement or upgrade of the existing facility to meet current seismic standards. Further work is being undertaken in 2018/19 to complete the study.

Annual Facility Grant (AFG) Funding

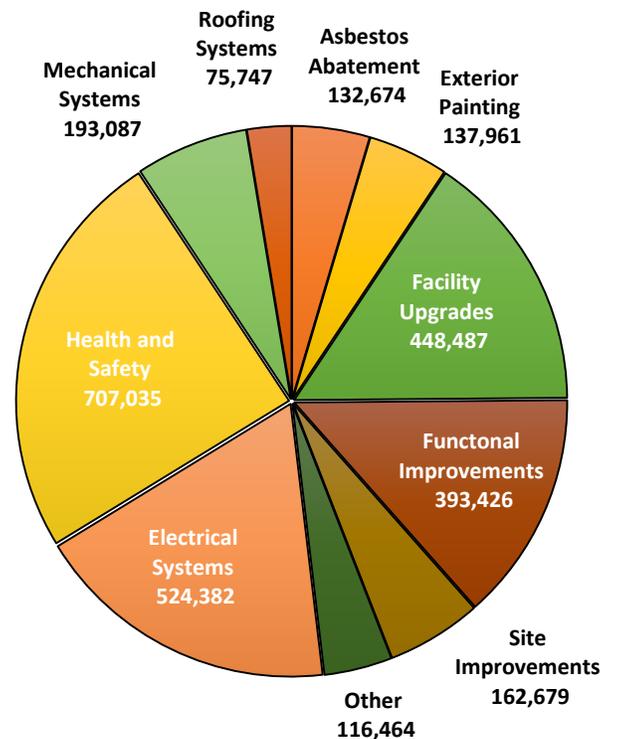
In FY2018, the North Vancouver School District received approximately \$2.8 Million in AFG funding. These funds are used throughout District schools to address ongoing maintenance and improvement needs



Eligible Uses of AFG Funds:

- Roof Replacements and Major Repairs
- Mechanical System Upgrade and Repair
- Electrical System Upgrade and Repair
- Facility Upgrades
- Loss Prevention-Fire and Security Alarms
- Technology Infrastructure Upgrades
- Site Upgrades
- Disabled Access
- Asbestos Abatement
- Health and Safety Upgrades
- Site Servicing

FY2018 Use of AFG Funds \$2,891,942



A Board of Education is responsible for managing its annual facility grant funds to enable any emergent health and safety expenditures to be addressed within a fiscal year

CEF – Additional Classroom Spaces

In order to provide the additional classroom spaces for the extra divisions that were created by the reinstatement of class size and composition language in the collective agreement, The Ministry provided approximately \$2.3M in capital funding. Several new portables were installed, and renovations of existing spaces were undertaken at various locations throughout the District.

Expenditures to Create Additional Classroom Spaces by School – 2017/18

Boundary	16,305	Montroyal	4,805
Brooksbank	295,846	Norgate	8,163
Carisbrooke	12,272	Queen Mary	1,904
Carson Graham	49,176	Ridgeway	309,414
Cleveland	2,988	Ross Road	328,790
Dorothy Lynas	14,172	Seymour Heights	6,754
Handsworth	22,292	Sherwood Park	16,411
Highlands	505,770	Upper Lynn	7,628
Lynn Valley	509,012	Westview	\$29,652
Lynnmour	23,430	Other Miscellaneous	183,232
		Total	\$2,348,016

Ministry of Education Restricted Funds

From time to time, School Districts receive funds that require authorization from the Ministry to be expended. These funds are held in a Ministry of Education (MOE) Restricted Reserve Fund. When land and buildings surplus to the needs of the School District are sold, *The School Act* requires that the proceeds of sale be allocated between the School District's Local Capital Fund and MOE Restricted Fund based on the proportionate share of the original contributions towards the capital expenditure. Dispositions of land and improvements in prior years provided for \$5.7M of funds in the MOE Restricted Fund.

Those funds are being utilized by the School District to contribute towards its share of the Argyle replacement project. Over the course of FY2018, the School District used \$1.9M of these funds for design and architectural fees leaving \$3.9M remaining at year end.



School Enhancement Program

The School District received \$843,072 through the School Enhancement Program (SEP). Eligible capital projects for this grant include:

- Electrical upgrades (power supply, distribution systems)
- Energy upgrades (LED lighting, high-efficiency boilers)
- Health and Safety upgrades (fire systems, indoor air quality)
- Mechanical upgrades (heating, ventilation, plumbing)
- Building Enclosure upgrades (roofing, exterior walls, windows)
- Washroom upgrades
- Flooring upgrades

School Enhancement Program expenditures during FY2018 included fire alarm and lighting system upgrades at several District Schools.

SEP Expenditures by School – 2017/18

Blueridge	18,083	Queensbury	16,452
Boundary	17,417	Ross Road	52,000
Brooksbank	77,149	Seymour Heights	16,452
Capilano	87,498	Sherwood Park	62,205
Carisbrooke	76,923	Upper Lynn	50,653
Cleveland	101,762	Westview	16,452
Dorothy Lynas	65,721	Windsor	18,083
Eastview	71,772	Other	23,107
Montroyal	71,345	Total	\$843,072

Future Considerations – Risks and Opportunities



Recruitment and Retention

School Districts across the Province are reporting significant challenges in the recruitment and retention of qualified staff. Last year's reinstatement of the class size and composition language within the Collective Agreement has created additional demand for qualified Teachers and support staff. In North Vancouver, the impact of this recruitment pressure is further exacerbated by the high cost of housing and long commute times due to ever increasing traffic congestion.

To proactively address the attraction, recruitment and retention of highly skilled staff, the School District undertook a comprehensive Employee Engagement Survey in January 2017. The results of this survey identified areas of strength as well as uncovered some areas for improvement. Results of the survey were shared with the Board, Partner Groups, the Administrator at each school and the Manager of each department. Managers and Administrators were empowered to devise a plan to increase the feeling of Engagement among District staff. Over the course of the 2018/19 School year, the District will undertake a follow-up survey to measure progress. Additional initiatives supported by a District Administration plan propose the use of surplus funds to respond to the professional development needs of Teachers, and further contribute to North Vancouver School District's reputation as an "Employer of Choice."

Funding Formula Review Process

School Districts have significant fixed costs. These include maintenance and operations of facilities, class size and composition staffing requirements and administrative functions to support School District operations. As a result, Districts are reliant on a stable, predictable funding stream, in order to ensure consistent delivery of services from year to year across the District.

The Province is currently undertaking a Funding Formula Review. Over the last year, the Ministry of Education has engaged in consultations with Trustees, Superintendents and Secretary-Treasurers across the Province. The information gathered will be used to determine if a new funding formula is needed, or



if the existing model should be maintained. Throughout this process, the Ministry has clearly articulated that the Formula Review will not result in an injection of additional new funding into BC’s public education system. Changes, if any, will result in a reallocation of existing funds, meaning some Boards will gain, while others lose. The results of the Funding Formula Review Process are expected by December, 2018 with changes, if any, to be in place for FY2019.

Employer Health Tax

In the FY2019 Provincial Budget, the Province announced it was implementing a new Employer Health Tax (EHT). This tax will be levied at a rate of 1.95% of salary expense. The new tax, effective January 1, 2019 is replacing Medical Services Plan Premiums, which are expected to be phased out by December 31, 2019. The estimated financial impact from this new tax is summarized in the table below:

Fiscal Year	Total Salaries*	MSP Expense	EHT Expense	Total Expense	\$ Increase from Base Year
2017/18 –Actual (Base Year)	117,225,321	1,628,089	0	1,628,089	0
2018/19 – Projected	120,665,137	1,085,392	1,176,485	2,26,1877	633,788
2019/20 - Projected	122,354,449	542,696	2,385,912	2,928,608	1,300,519
2020/21 - Projected	124,067,411	0	2,419,315	2,419,315	791,226

* Assumes salary increases of 1.4% per year.

Once the EHT is implemented, and the MSP is fully repealed, beginning in FY 2020/21, it is estimated that the EHT will add approximately \$791,000 annually in ongoing additional salary benefit costs. School Districts await further clarification from Ministry staff as to how these costs will be funded. In the interim, as a means to mitigate the added costs of the implementation of this new payroll tax, for FY2019, the Ministry of Education increased the per student Operating Grant amount to \$7,423 from \$7,301.

International Education

The School District relies to some extent on International student enrolment to supplement Operating Grant revenue. Global economic conditions are the single largest factor which impact international student demand for spaces in North Vancouver schools. As the twelve month global economic outlook is generally positive, the District does not anticipate any events which will negatively impact this revenue over the course of the next fiscal year.

As a means to promote a rich, diverse international student program and mitigate against local economic downturns in any given geographical area, the District actively adopts a recruitment strategy whereby one third of the students come from each of Asia, Europe, and Central and South America. During the previous fiscal year, the District adopted a conservative approach, reducing slightly the number of anticipated international students as a means to preserve flexibility within the District to create the new classroom spaces required by class size and composition language reinstatement.

Technology Requirements



To provide education within a 21st century learning environment, The Board will be required to commit significant financial resources. The demand for technology hardware, software, and system utilization continues to grow exponentially. In the absence of a dedicated funding stream to support technology infrastructure and implementation, finding the means to provide the required services and ensuring that information is secure and protected is an ongoing challenge for the School District.

Future investments in technology in support of education will enable the District to maintain its leading edge position. Development of a District Technology Plan to support the framework for enhancing student learning and provide real-time reporting on student progress is a key objective for the North Vancouver School District. District Administration will propose a long term funding strategy which incorporates a levelling approach to support these ongoing future required technology investments.

Restored Contract Language Impacts

Remedy Expenses In cases where, despite best efforts by the District, class size or composition contract requirements could not be met, Teachers were entitled to remedy. Provisions established in the Memorandum of Understanding governing the reinstatement of class size and composition language between the BCTF and the Provincial Government permitted remedy to be taken in the form of co-teacher support, additional non-instructional time, or a specialist teacher. During FY2018, the District calculated total remedy costs of \$1,324,217 incurred over the course of the school year. At June 30th, \$876,081 in remedy had been taken by teachers, leaving remedy owing of \$448,136. In anticipation of remedy costs, the Ministry of Education provided funding for \$1,198,357, leaving an unfunded remedy liability of \$125,860. The District is holding \$332,456 pending an arbitrator's decision in the fall, as to how the remedies not taken by June 30th, 2018 may be satisfied.

Restored District Committees The restoration of the collective agreement reinstated District Committees which have a direct influence on staffing. The *Special Needs Schools Committee* makes recommendations over the placement of 7.0 FTE of Teacher staffing. The *Mainstream and Integration Committee* can allocate extra Education Assistant (EA) staffing to schools, as per the Collective Agreement, however, there is no language in the Collective Agreement which limits the total amount of EA staffing that can be generated. As the Committees have been reinstated as a result of restored contract language, the costs associated with the decisions of the Committees are funded for as long as the Ministry continues to provide CEF Funding.

Conclusion

As was the case with School Districts around the Province this year, the implications of the restoration of the Class Size and Composition Language was evident in all aspects of School District Operations during FY2018. Starting with the aggressive recruitment strategies, the intensive renovation and construction of new classroom spaces, the organization and placement of children and following up with an unusual process of Remedy measurement. It was a year of innovation and nimble response to swiftly changing environments. The Province provided the required financial resources and staff responded to the challenges with a great deal of enthusiasm, professionalism and competence throughout the process.

Despite the added costs, and additional resources needed to meet the requirements of the restored contract language, the District ended the year in a surplus position. The allocation of that surplus provides an opportunity to reinvest funds next year to increase the capacity of our teaching staff, to renew and update our fleet and maintenance assets, to establish seed funding that will be used to acquire and maintain the technology resources needed to ensure our students have the tools to succeed in a 21st century learning environment, and to ensure adequate contingency funding exists, providing continuity of program delivery now and over the next three years.



Schedule B.3.
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **H.O.P.E. for Boys Leadership 11**

Narration:

At the May 22, 2018 the Board of Education meeting, Trustees received a presentation from Walter Mustapich, Vice Principal of Sutherland Secondary School, which provided an update on the Boys Club Network Program within our secondary schools and an overview of the H.O.P.E for Boys Leadership 11 BAA course curriculum. This new BAA curriculum has since been updated to align with the new redesigned Ministry curriculum. As we heard in the presentation, H.O.P.E. for boys Leadership 11 also explores Aboriginal worldviews and perspectives and has a strong emphasis on the development of the individual through receiving intense support in the areas of Hope, Opportunity, Positive Mentorship and Education for boys ages 13-18.

It is recognized that the NVSD has a regular practice of having BAA courses brought forward to the Board of Education in late Nov/December for approval by the Board and it is recognized that the joint committee (NVT/NOVA) recommends a different course version that removes H.O.P.E for Boys and other aspects of the offering from the course. It is important for the Board to consider approval of this course due to the following reasons:

* Given that this BAA course did not come to the Public Board meeting last December 2017 for discussion due to it not being in alignment with the re-designed curriculum, there was no opportunity for trustees to ask questions and seek understanding to more fully understand the program's intent and outcomes.

* The opportunity for trustees to ask questions and comment on this course and its premise was provided at the May 22, 2018 Board meeting. Through this discussion there appeared to be a better understanding of the value in NVSD offering this BAA course. The comments made by trustees provided a sense of inspiration to the idea of offering a BAA course of this nature.

* This current board will be disbanding at the end of October 2018. If this BAA course is approved at this time, this action could be considered part of the current North Vancouver Board of Education's legacy.

* The Joint Committee provides a recommendation to the Board of Education on BAA courses and it is the Board of Education that determines if a course is passed or not.

* And finally, if we approve this course tonight the students of the Boys Club Network will have the security of knowing the course will be available to them September 2019 and schools/district can begin planning to insert the course offering into course planning sessions.

Examples within the curriculum the students will explore:

* The 'Big Ideas' prepare the boys taking the course to explore the wisdoms of Hope, Opportunity, Positive Mentorship and education and makes connections to the First Peoples Principles of Learning.

* They will explore and challenge their character and behavior, and develop tools to understand and manage conflict peacefully, with empathy and appreciation for diversity.

Schedule B.3 (continued)

Narration (continued):

- * They will engage in activities that will guide them to understand the mental health issues affecting adolescents and young adults today.
- * They will go deep into the world of finance and explore a more in-depth approach to financial literacy.
- * They will begin to engage in outreach and initiatives that challenge them to consider and act on issues impacting local and global stewardship and citizenship.

The updated H.O.P.E. for Boys Leadership 11 BAA course meets the new curriculum standards and is currently approved as such by the Abbotsford School District and the West Vancouver School District and, of course, ultimately the Ministry of Education. Various districts across the province are at different stages of utilizing the H.O.P.E for Boys Leadership 11 course:

- * West Vancouver School District is offering H.O.P.E. for Boys Leadership 11 at Sentinel Secondary School as an off-timetable course. This is its first year in operation at Sentinel. All three Secondary Schools will be offering a Boys Club Network Club this year, and both West Vancouver Secondary and Rockridge Secondary are exploring offering H.O.P.E. for Boys Leadership 11.
- * Langley School District, led by Director of Curriculum and Instruction Dawne Tomlinson, is working on getting H.O.P.E. for Boys Leadership 11 curriculum approved in Langley. In the meantime, The Boys Club Network Club currently operates out of Aldergrove Secondary School and will soon expand to several other Langley School with the aim of including the curriculum in the near future.
- * Prince George School District is working on adopting H.O.P.E. for Boys Leadership 11 and is starting its first clubs as we speak.
- * Nelson School District has a large Boys Club Network Club at Trafalgar Middle School and will be expanding into its feeder Secondary School with the intention of introducing H.O.P.E. for Boys Leadership 11 in its Secondary School. Currently Trafalgar runs a Boys

Club Network Class twice a week with its grade 8 boys focusing on many aspects of our grade 11 curriculum.

Why boys?

- * To put it simply we are losing our boys. These statistics are from Stats Canada:....
- * Adolescent boys are 4 times as likely to commit suicide as adolescent girls
- * Adolescent boys are 5 times as likely to drop out of school as adolescent girls.
- * Adolescent boys are twice as likely as adolescent girls to be diagnosed with a learning disability.
- * Adolescent boys are 18 times as likely as adolescent girls to be a victim of a crime.
- * The cost to taxpayers in hard dollars when a boy enters our court system and/or social services is between 2.8 and 4.2 million dollars. (source: Kash Heed. Former Solicitor General and West Vancouver Police Chief).

Schedule B.3 (continued)

Narration (continued):

* Boys Currently make up 40% of post-secondary student populations. Girls 60%.

* Boys don't talk. They don't talk to each other or their families about their worries, troubles, or mental health. Almost always we find out when it is too late. Youth Psychiatrist Dr. Steve Mathias, BCN curriculum contributor and active mentor, has engaged BCN to help him better understand the communications preferences of adolescent boys, because even he and his Foundry network find it difficult to establish communication with boys. BCN provides a safe and encouraging place for boys to talk, and they do. They love learning about boys, men, life, history, opportunity, etc., from other men.

The Ministry of Education also states that, 'A key goal in modernizing the education system is to provide students with an education that is still rigorous, but also flexible and innovative, one from which they gain the knowledge, skills, and abilities they need to succeed in today's modern world.'

H.O.P.E. for Boys Leadership 11 does this. It is innovative. No, there is nothing like it out there. It addresses a great need, to reach our boys, in a safe and innovative manner that aligns with the new curriculum.

And finally, as of recent, The Boys Club Network has been asked by the BC Ministry of Education, to take part in initiatives of the Solicitor General, and they have accepted their offer. BCN has been known to both Ministries provincially, and relevant ministries federally for several years - meeting regularly to prove our concept and contribute ideas.

Effective this fall, under the auspices of the BC School Superintendents Association, and in league with Safer School Together, BCN will be the prevention and connection pillar in a series of initiatives presented to those identified school districts where boys are particularly at-risk of disconnection, hopelessness and unfulfilled potential.

At the invitation of the Ministry, they will be presenting the 'H.O.P.E. for Boys Leadership 11' to 60 BC School Districts at a conference on October 22nd. It would be encouraging given that the NV School District has supported and fostered The Boys Club Network over the years that the H.O.P.E For Boys Leadership 11 was approved for the 2019/20 school year to demonstrate a sense of leadership and confidence toward our youth.

RECOMMENDED MOTION:

that the Board of Education approve the specific Ministry approved BAA called H.O.P.E for Boys Leadership 11, as currently offered in Abbotsford B.C., in the North Vancouver School District for introduction into the 2019/20 school year.

Schedule ...B.4...
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Proposed New Trustee Handbook**

Narration:

With a focus on supporting the incoming new Board of Education, a Trustee Handbook was developed by the current Board of Education as a single source document to support Trustees in their role(s) and as a quick reference to provide clarity on roles, responsibilities and guidelines to follow if any concerns arise.

The Trustee Handbook provides references to the British Columbia *School Act* and supports existing Policies and Procedures that govern the North Vancouver Board of Education. The Trustee Handbook is also a companion document to the British Columbia School Trustee Association *Learning Guide* for Trustees.

As part of the review process for drafting the new Trustee Handbook, Trustees identified District Policies and Administrative Procedures requiring addition/revision.

At the Board's recommendation, *Policy 104: Board of Education – Meetings* requires updates to the Administrative Procedures for attendance as well as edits for consistency and accuracy.

Mark Pearmain, Superintendent of Schools, will introduce the *Proposed New Trustee Handbook* and for information purposes, *Proposed Revised Administrative Procedures for Policy 104: Board of Education – Meetings* as attached to this Administrative Memorandum of September 25, 2018.

Attachments:

Proposed New Trustee Handbook

Proposed Revised Policy 104: Board of Education – Meetings – Administrative Procedures (for information only)

RECOMMENDED MOTION:

that the Board of Education approve the *Proposed New Trustee Handbook* as attached to this Administrative Memorandum of September 25, 2018.



Trustee Handbook

SEPTEMBER 2018

HANDBOOK


North Vancouver
School District
the natural place to learn®

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1.0 Introduction

Why do we have Boards of Education and locally elected school Trustees?

Democracy is founded on citizens giving informed consent to those who will govern them. Therefore, democracy cannot exist without an educated citizenry. Only education can empower the citizen to give informed consent. Not all citizens will attend post-secondary education so it is in K-12 schools where educated citizens are created. High school graduates must have acquired the knowledge, critical thinking, and related skills to be able as voters to wisely choose their elected representatives who will preserve their democratic constitution and thus protect their critical rights and freedoms.

Our Canadian Constitution delegates the governance of K-12 education to the provinces and their ministries of education.

In British Columbia, our Ministry of Education shares this power with boards of education composed of locally elected school Trustees. The existence of boards of education is recognition of the unique importance to democracy of education and an educated citizenry. Boards of education are the only representative bodies whose members are elected by universal franchise that have their governance function solely directed at a singular sector: education.

The ministry defines the public interest in education as viewed from the province as a whole, whereas the boards of education define a complementary public interest as viewed from their unique community perspectives. These local perspectives are developed by school trustees democratically elected by the residents themselves.

Trustees engage their communities in building and maintaining a school system that reflects local priorities, values and expectations. School trustees listen to their communities, guide the work of their school district and set plans, policies and the annual budget. Reflecting the strength of local representation, boards report back to their communities on how students are doing. Boards are directly accountable to the people they serve.

– BCSTA Website (<http://bcsta.org/about/about-trustees/>)

In the North Vancouver School District:

In North Vancouver, the Board of Education's purpose is to enable each learner within the school district to develop to their individual potential and to acquire the knowledge, skills, and attitudes needed to contribute to a healthy society and a prosperous and sustainable economy.



In accordance with the *School Act*, the Board is a corporate body with authority and responsibility to govern the local delivery of public education. As members of the corporate Board, trustees are accountable to the public for the collective decisions of the Board, and for the efficient and effective use of public money to improve student learning through quality educational programs and services.

School Trustee Oath of Office:

1 (1) The following is to be used as the oath of office for persons elected or appointed to office as trustees under the School Act, with the necessary changes in form as applicable:

I,.....[name of person elected or appointed]....., do [swear] [solemnly affirm] that:

- I am qualified to hold office as a trustee in the.....[name of school district].....School District and meet the trustee qualification requirements set out in the School Act;
- I have not, by myself or any other person, knowingly contravened the School Act respecting vote buying, intimidation or other election offences in relation to my election as a trustee; [not applicable to persons who have been appointed]
- I will abide by the School Act and I will faithfully perform the duties of my office, and will not allow any private interest to influence my conduct in public matters;
- I will comply with the requirements of the School Act that relate to conflict of interest and, in particular, I will comply with the requirements relating to disclosure of pecuniary and indirect pecuniary interest in a matter.

School Act, s. 175 (1)(i)

1.1 Purpose of the Trustee Handbook

This Trustee Handbook is meant for the North Vancouver Board of Education to use as a guide, and for newly elected Trustees to become more familiar with their role.

1.2 BCSTA Learning Guide

Trustees are encouraged to review the BCSTA *Learning Guide* as a further reference. The BCSTA Learning Guide can be accessed here: bcstahub.org (requires a username and password).

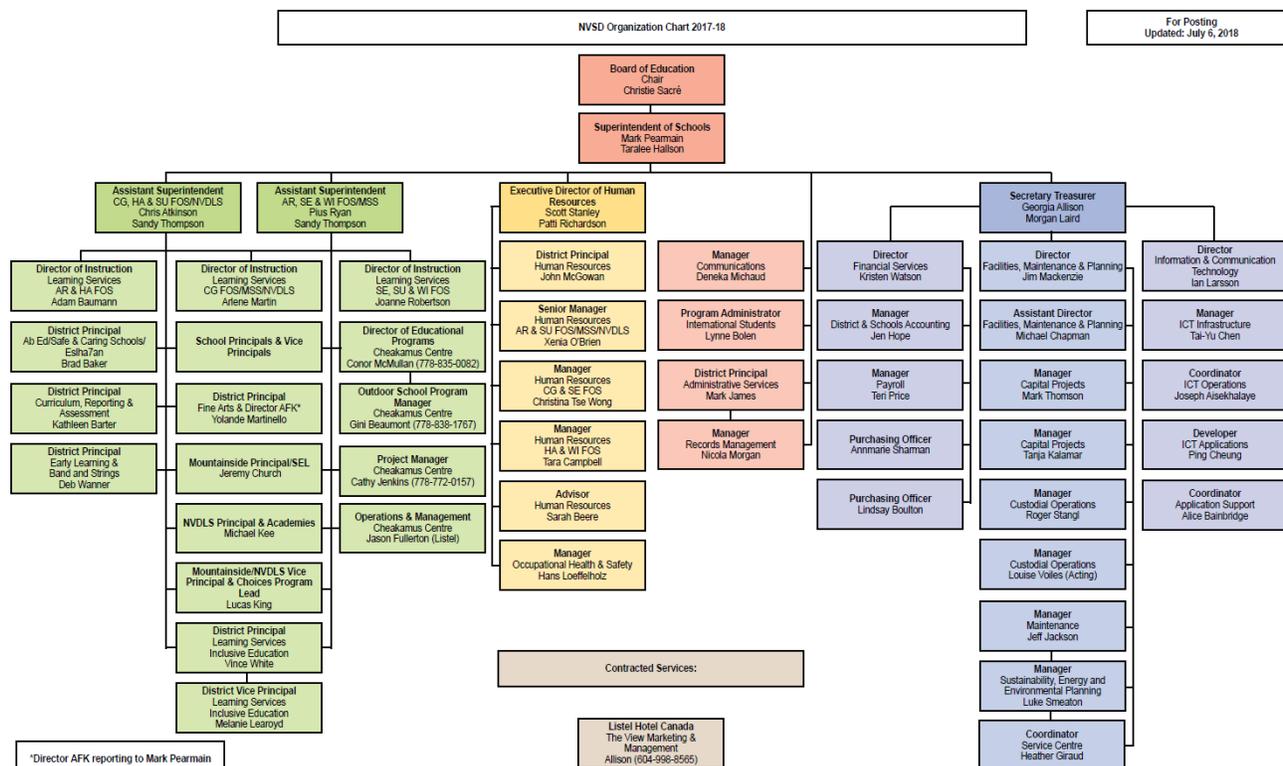
References to the BCSTA *Learning Guide* can be found throughout the Trustee Handbook.

2.0 About the NVSD

The North Vancouver School District is an urban school district with boundaries that encompass both the City of North Vancouver and the District of North Vancouver municipalities. Over 15,000 students are enrolled in 25 elementary and 7 secondary schools in our school district.

2.1 Organization Chart

(click image to enlarge)



This is updated throughout the year – please visit the [School District website](#) for the most recent version.

2.2 Statements of Mandate, Vision and Values

[See Appendix A, B, and C](#)

The North Vancouver School District takes pride in our statements of Mandate, Vision and Values.

<http://www.sd44.ca/Board/VisionValuesGoals/ValuesGoals/Pages/default.aspx>

Our Values and Goals documents are included in the Appendix section for your reference. We encourage you to be familiar with the NVSD high-level goals and plans – they are used to determine governance and guide budget decisions. They set the framework for what we do.

[Our Goals:](#)

Our six high-level goals take us above and beyond our mandate in the pursuit of the highest level of service we can provide to students and the community.

EXPAND

the availability of best instructional practices and enriched curriculum

ENCOURAGE

the growth of collaborative, adaptive and personalized learning environments

NURTURE

an inspiring and healthy work environment

DEVELOP

and promote innovative and sustainable programs

PROVIDE

leadership in environmental education and sustainability practices

STRENGTHEN

and expand reciprocal community relations

2.3 District Policies

[See Appendix D](#)

Among the significant roles of a school board is the development of clear policies to guide the operation of the school district. Policy development and review is completed through the Policy Review Committee. The Superintendent of Schools, to whom the Board of Education assigns responsibility for the implementation of its policies, Chairs the Policy Review Committee and develops administrative procedures to accompany District policies.

<http://www.sd44.ca/Board/PoliciesProcedures/Pages/default.aspx>

2.4 NVSD Partner Groups – Partners in Education (local)

The North Vancouver School District is fortunate to have highly engaged education partners that work in conjunction with the Board to support learning.

Partner groups provide representation on various committees, attend Public Board Meetings, and provide feedback to the Board on initiatives, policies and programs. They also have the opportunity to participate in joint advocacy.

As a whole, each group provides a unique perspective on the many, necessary considerations in managing the complexities of a school district.

Employee Groups:

North Vancouver School District employees are represented by the following employee groups:



[Canadian Union of Public Employees \(CUPE\), Local 389](#) - support staff



[North Vancouver Teachers' Association \(NVTAs\)](#) – teaching staff (our teachers are members of the British Columbia Teachers' Federation and represented locally by the North Vancouver Teachers' Association).



North Vancouver Administrators

North Vancouver Administrators (NOVA) - Principals and Vice Principals

Student Representation:

District Student Leadership Council (DSLCC) – student representatives from each secondary school, sponsored by four Principals and Vice Principals. The DSLCC hosts an annual student forum in the Spring.

Parent Representation:



[North Vancouver Parent Advisory Council \(NVPAC\)](#), sometimes referred to as “District PAC” or “DPAC”

2.5 Other Partnerships

The North Vancouver School District also has partnerships with various bodies such as:

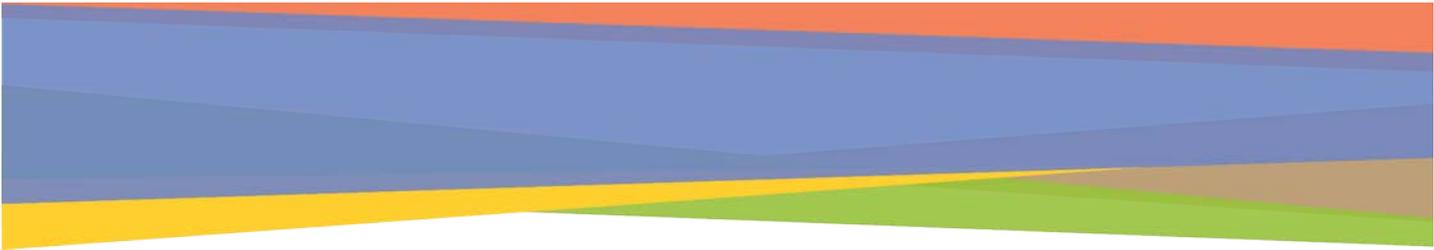
- City of North Vancouver ([CNV](#))
- District of North Vancouver ([DNV](#))
- Squamish Nation ([SN](#))
- Tsleil-Waututh Nation ([TWN](#))

2.6 BC School Act

Through the [BC School Act](#), the Government of British Columbia delegates much of its authority for the governance of education to locally elected boards.

The *School Act* is the legislation in place that sets goals, roles and responsibilities for K-12 education. *School Act* Regulations are legal requirements that must be met by the Government of BC, school boards, teachers and parents. Boards of education have a co-governance relationship with the provincial government “to achieve the goals and purposes established by the province for the public education system.” (BCSTA)

See also: [BCSTA Learning Guide](#)>Governance>Co-Governance with the Ministry of Education



Frequently Asked Questions (FAQ) are organized below by topic.

When presented in a question/answer format, responses are provided in brief – please refer to [District Policies](#) and other resources listed for comprehensive information.

3.0 Frequently Asked Questions (FAQ)

3.1 FAQ about the [Board](#)

Question: Who belongs to the Board or Board of Education?

Answer: The North Vancouver Board of Education is composed of seven elected trustees. They are the elected body that oversees the policy and governance of the North Vancouver School District. There are three elected representatives from the City of North Vancouver and four elected members from the District of North Vancouver.

Addressing the school district Senior Staff as the “Board” is quite common. The “Board of Trustees” and “Board of Education” refers to the Trustees.

Resource(s): <http://www.sd44.ca/Board/BoardMembers/Pages/default.aspx>

Question: What does “corporate Board” or “Board as a Collective” refer to?

Answer: The North Vancouver Board of education acts as one entity. Each board member has their own opinion and perspectives, and votes as an individual. A majority of votes determines the decision of the Board and Trustees are expected to honour the decisions of the board. Trustees are accountable to the entire electorate, not the city/district they represent, nor any stakeholder or advocacy group that they may be supported by.

In accordance with the *School Act*, the Board is a corporate body with authority and responsibility to govern the local delivery of public education. Its authority and responsibility rest solely in the corporate Board. Individual Trustees have no individual authority.

As members of the corporate Board, trustees are accountable to the public for the collective decisions of the Board, and for the delivery and quality of educational services. A trustee serves the community as an elected representative, but the trustee’s primary task is to act as a member of the corporate Board.

Resource(s): [Policy 101: Board of Education – Role and Function](#); [Policy 108: Board of Education – Trustee Code of Ethics](#); [BCSTA Learning Guide](#)>Governance>Clarifying Roles and Responsibilities>Roles and Responsibilities of the Board; [School Act](#).

Question: What is the distinction between Governance and Operations?

Answer: Governance is generally identified with the role of the Board of Education. Operations is generally attributed to Senior Staff and deals with day-to-day operations of the School District. It is recommended that the boundaries be observed and respected. It is also imperative that the Board of Education be thoughtfully and regularly updated on Operational challenges/issues/restrictions by the Superintendent and Senior Staff to ensure trust and transparency. If there are circumstances where the Board of Education or individual Trustees move into the Operational realm, the Superintendent will work with the Board Chair to ensure all Trustees are aware of the distinctions between these respective roles .

Trustee Tip!

Be mindful of our boundaries – the Board is responsible for governance and staff are responsible for operations. The Superintendent provides oversight of staff in fulfilling their duties and assignments. Remember that we need to be respectful of our role in the organization.

Resource(s): [BCSTA Learning Guide](#)>Governance>Building a Successful Board>Governance vs Operations – Where should the line be drawn; [Policy 101: Board of Education – Role and Function](#)>Administrative Procedures; [Policy 108: Board of Education – Trustee Code of Ethics](#); [School Act](#); [Statement of Education Policy Order \(Mandate for the School System\)](#).

Question: I was endorsed by a stakeholder group. Is this a problem?

Answer: Individual Trustees are elected on a platform that is unique to them; however, once a Board of Education is formed, Trustees are responsible to all members of the community. Trustees are expected to conduct their business and to act as individuals who are not encumbered by or tied to any one particular group. Trustees will need to consider what is in the best interests of the public and the students when making decisions. Their judgements must be independent of all parties affected by the decisions and not beholden to any sectors of the wider community or the school district.

Question: Do we create Board of Education Goals?

Answer: Trustees actively support the NVSD's [10-Year Strategic Plan](#). This plan was created with active public engagement and outlines our high-level goals and objectives.

The Board of Education may choose to create Board Goals that direct its specific work for the year/term. This process would occur amongst Trustees with the support of staff. The Board Goals should align with the Strategic Plan. For example, a Board Goal may be “to

actively promote more public engagement in Standing Committees and Board meetings.”
The Board could then measure their progress with this goal.

3.2 FAQ about Roles and Responsibilities

Question: What should a [Trustee](#) do to be functioning in their role in North Vancouver?

Answer: The role of the Trustee is multi-faceted and diverse. Some examples of the role of Trustee in NVSD are as follows:

- Actively participating in understanding and connecting with the larger school district community.
- Creating connection with the community and actively promoting the values of the NVSD: Trust, Responsibility, Respect and Collaboration.
- Visiting their liaison schools and meeting with the Principal/Vice Principal, teachers and the PAC to understand the local context of their school’s successes and challenges. See [Appendix E](#) for suggested communications regarding visiting schools.
- Being actively involved in committee representation and promoting the NVSD with our community partners.
- Reading up on issues to be better informed to make well-balanced governance decisions.
- Engaging with parents/community members when concerns are raised and assisting them in connecting with the appropriate staff to manage the issue.
- Communicating information to the Superintendent (who may involve the management team or Senior Staff when required) as heard from the public and endeavour to see the public’s interests reflected in board decisions.

Resource(s): [Policy 101: Board of Education – Role and Function](#); [Policy 108: Board of Education – Trustee Code of Ethics](#); [BCSTA Learning Guide](#)>Governance>Clarifying Roles and Responsibilities>Roles and Responsibilities of the Board; [School Act](#).

Question: What is a FOS? What does this stand for?

Answer: Each secondary school is considered a “family” with its surrounding feeder schools. The purpose of the Family of Schools (FOS) model is to build and maintain positive community within secondary school neighbourhoods, enhance staff collaboration, and optimize student supports. Each Trustee is assigned by the Board to a FOS each year (see FAQ “What is a Trustee Liaison?” below)

Question: What is a Trustee Liaison?

Answer: The function of the Liaison Trustee to a specific Family of Schools (FOS) is to ensure connection and awareness of local issues for Trustees as they perform their fiduciary and statutory duties. This important role of the Trustee illustrates to the general public, local school community and staff a commitment and interest of Trustees of the day-to-day affairs of the school district and to providing an opportunity for direct feedback.

Trustee Tip!

Trustees are usually parents too! It's sometimes difficult to wear both hats, especially when issues arise concerning your child. For this reason, Trustees will not normally be assigned as a liaison to their child's school.

The assignment of a Trustee to a Family of Schools (FOS) aligns with the school year (September 1 to June 30). Following the Board's final meeting of each year, the Board Chair will assign each Trustee to a liaison area consisting of a secondary school and its surrounding elementary schools (Family of Schools, or FOS). Trustee Liaison assignments shall be rotated among Trustees each year.

Resource(s): [Policy 101: Board of Education – Role and Function](#); [Policy 102: Board of Education – Committees and Representation](#); [BCSTA Learning Guide](#)>Governance>Trustee Liaison and Representation.

Question: How do I contact my liaison school? How do I visit my liaison school? What should we talk about?

Answer: Trustees can contact their liaison school directly through the school Principal by email/phone at any point in time during the school year. The school Principal will have all information/contact information for their PAC Chair. School Principals will invite Trustees to school-based events over the course of the year; however, Trustees are encouraged to reach out to the school Principal to set up visits/tours. It is not unreasonable for Trustees to request a time to meet. See [Appendix E](#) for suggested communications regarding visiting schools.

Question: How are committee assignments determined?

Answer: The Board shall review annually all Trustee representational assignments. Subject to approval of the Board, the Board Chair may, for a calendar year, appoint Trustees to represent the perspective of the Board to external organizations or agencies in those instances where the maintenance of external relationships is considered essential to Board effectiveness or where representation is required by legislation or contract. These assignments may be discussed informally at a Trustee Seminar or working session. Following the Board's meeting in November of each year, the Board Chair will assign each Trustee to represent the Board on internal and external committees, organizations, or agencies.

Resource(s): [Policy 101: Board of Education – Role and Function](#); [Policy 102: Board of Education – Committees and Representation](#); [BCSTA Learning Guide](#)>Governance>Trustee Liaison and Representation.

Question: What if I am not able to attend a Committee meeting or school event?

Answer: Trustees who are not able to attend a committee meeting can suggest to the committee Chair/school Principal that they try to send another Trustee in their place. If the committee Chair/school Principal agrees to an alternate, the Trustee should ask that the Board Chair identify another Trustee to attend in their place.

Resource(s): [Policy 101: Board of Education – Role and Function](#); [Policy 102: Board of Education – Committees and Representation](#);

Question: I am a Trustee, but I am also a parent. Should I be aware of anything?

Answer: The dual role of Trustee and Parent needs to be handled cautiously in the school setting. Trustees need to be mindful of their perceived influence resulting from their governance role in the district and be respectful in their communications at their children's school. It may be helpful to state that they are speaking only as a parent in these conversations. A Trustee may choose to have the other parent or other family member or family friend address the issue on their behalf if they feel that would be helpful. If a Trustee has concerns about a possible meeting they should inform the Board Chair and then contact the Superintendent for advice.

Trustee Tip!

To avoid misunderstanding, make it very clear when you are speaking as a Trustee or as a Parent. Trustees have influence in the school setting which could be perceived as a conflict of interest when advocating for anything that would be of benefit to their own child.

Resource(s): [Policy 101: Board of Education – Role and Function](#)>[Administrative Procedures](#); [Policy 108: Board of Education – Trustee Code of Ethics](#); [BCSTA Learning Guide](#)>Governance>Trustee Liaison and Representation.

Question: I am a newly elected Trustee and did not agree with decisions that the previous Board of Education made. How do I go about changing past decisions?

Answer: Boards of Education are elected on a 4-year cycle and are ‘new’ Boards each time an election occurs. Decisions made by the Board are binding. Contracts/Agreements are legally binding and, while they may have ‘out clauses’, this can cause financial hardship to the school district. In an election of a new Board, staff will update the new Board on contracts/agreements/strategic plans/operational plans/budgets, legal cases and any strategic initiatives in the first year of their mandate. New Boards of Education can shift priorities and focus on other areas within the Strategic Plan but it is a general principle that Boards do not overturn previous decisions unless the circumstances that affected the decision have substantially changed, rendering the decision either inoperable or inappropriate.

From [Policy 108: Board of Education – Trustee Code of Ethics](#): Trustees also recognize and uphold the integrity and merits of their predecessors’ work and achievements.

Question: How do Trustees choose a [Chair & Vice Chair](#)?

Answer: Trustees vote each year in a secret ballot at a Public Board meeting for the Chair and Vice Chair positions. Trustees need to agree for their name to go forward (i.e., accept the nomination) and then a vote is held during the Public Board meeting (usually in November). The total number of ballots per person is not released, rather simply who has been elected. Ballots are destroyed by motion of the Board after electing the Chair and Vice Chair.

Often, [BCSPEA](#) and [BCSTA](#) Trustee reps are elected at the same time.

Question: What is the difference between [Trustees](#) and [Senior Staff](#) in North Vancouver?

Answer: Trustees are locally-elected representatives of the public who form the Board of Education. The Board sets the overall direction for the school district. Senior Staff include the Superintendent, Secretary Treasurer, Assistant Superintendents and Executive Director of Human Resources. They are highly educated and trained/experienced professionals who are responsible for the day to day operations and functioning of the school district. Items such as interpretation of Collective Agreements, allocation of staffing, placement of

Principals/Vice Principals in schools are operational responsibilities and are the responsibility of Senior Staff.

3.3 FAQ about the [Strategic Plan](#) and [Operating Plan](#)

Question: What is the NVSD 10-Year Strategic Plan?

Answer: In the 2010/11 school year, the North Vancouver Board of Education developed a [10-Year Strategic Plan](#) in consultation with stakeholders. This plan supports the overarching Vision of the North Vancouver School District and priorities in pursuit of the highest level of service. The 10-Year Strategic Plan outlines six high-level strategic goals with various objectives to measure the success of the school district. The current 10-Year Strategic Plan ends June 2021.

Question: What is the NVSD 3-Year Operating Plan?

Answer: The [3-Year Operating Plan](#) is an accompaniment to the 10-Year Strategic Plan, developed by Staff to provide strategies for the specific objectives identified in the 10-Year Strategic Plan. As this plan is “operational”, the Board of Education supports the 3-Year Operating Plan but is not involved in its development. Development of a new Strategic Plan beyond 2021 will form part of the work of the new Board.

3.4 FAQ about **Trustee Stipend**

Question: What is the Trustee Stipend? How do we claim expenses? Who determines the amount of the Trustee Stipend?

In accordance with the provisions of the *School Act*, Trustees shall receive an annual stipend paid on a monthly basis, the amount of which shall be set annually by Board resolution. Additional amounts, also set by Board resolution, shall be paid to the Chair and Vice-Chair respectively. The annual stipend is currently adjusted annually, each July 1, in accordance with the increase in the Vancouver Consumer Price Index.

Resource(s): [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses](#)

Question: Who determines the amount of the Trustee Stipend?

[Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses](#) outlines the process for the annual approval of the Trustee Stipend. Any change to the Stipend becomes effective July 1st of each year unless otherwise approved by the Board of Education at a Public Board Meeting. Effective July 1, 2017, the stipends are: Chair - \$26,516; Vice Chair - \$25,188; Trustee - \$24,435.

Resource(s): [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses](#)

Question: How do Trustees claim expenses?

Trustees may submit authorized expenditures for reimbursement on an Expense Reimbursement Form through the Executive Assistant for the Secretary Treasurer. The expenditures that qualify for reimbursement are outlined in [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses - Administrative Procedures](#).

Resource(s): [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses](#)

3.5 FAQ about Technology

Question: Does the SD provide technology for Trustees? What happens if it breaks/we lose it?

Answer: The Board believes that all Trustees require resources to effectively assist them in carrying out their duties and will provide such resources to Trustees during their term in office. Currently, the Board has determined that these resources may include an iPad and a printer (including print cartridges and paper), School District e-mail service, business cards, lapel pin, and a communication allowance for home internet connection and personal cell phone. This allocation of resources has been determined by previous Boards and the new Board may choose to re-evaluate which resources may be required for Trustees to carry out their duties. The equipment provided by the District must be returned to the Board upon termination of their role as Trustee.

Resource(s): [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses, Administrative Procedures](#)

Question: What happens if the laptop/iPad breaks or we lose it?

Answer: North Vancouver School District technology equipment that has been provided to a Trustee is to be utilized by the Trustee throughout the term of office. At the end of the term, the equipment will be returned to the School District, unless the Trustee has been re-elected to office for another term immediately following the current term. Should a Trustee find that the equipment does not work properly, the Trustee should contact the Executive Assistant for the Secretary Treasurer so that arrangements can be made for the equipment to be repaired or replaced. If the equipment is lost or stolen, the Trustee is to contact the Executive Assistant to the Secretary Treasurer to advise of the loss and determine viability and timeline for replacement.

Resource(s): [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses, Administrative Procedures](#)

3.6 FAQ about Meetings and Events

Question: What is Board Planning?

Answer: Board Planning is a meeting held by the Superintendent, Secretary Treasurer, Board Chair and Vice Chair to plan each upcoming Board meeting agenda. This meeting typically occurs two weeks prior to the Public Board Meeting.

Question: How are [Public Board Meeting](#) agendas created? How are items added to the agenda?

Answer: Agendas for the Public Board Meetings are created by the Chair, Vice Chair and Senior Staff based on operational needs at the District, policy updates, informational items and Board request. Individual Trustees may add Motions to the agenda by making a Notice of Motion at the previous Public Board Meeting or by contacting the Board Chair or Secretary Treasurer at least one (1) week in advance of the meeting.

Resource(s): [Policy 104: Board of Education – Meetings, Administrative Procedures](#)

Question: What is the process if I can't attend a meeting?

Answer: If a Trustee is not available to attend a meeting, it is requested that they advise through email:

- Board Chair
- Superintendent
- Secretary Treasurer
- Executive Assistant to the Secretary Treasurer

Advanced notice is always appreciated.

Question: Is meeting attendance made public?

Answer: Meeting attendance for [Public Board Meetings](#) and [Standing Committee Meetings](#) will be taken and made public in September.

Question: Who is my point of contact when I have questions related to agenda items for the Board meeting?

Answer: The Board Chair and/or Superintendent are the point of contact for any questions regarding the agenda for Board meetings.

Question: What are Robert's Rules of Order?

Answer: Robert's Rules of Order are rules for governing proceedings. They are established meeting guidelines to keep order and resolve issues in a fair manner.

As per the [Administrative Procedures of Policy 104: Board of Education – Meetings](#):

It is the intention of the Board that its meetings be conducted in a dignified and efficient manner. Rules of order will be applied as a means of assisting the conduct of Board business without providing undue formality or hindering useful discussion.

Except where otherwise provided in the *School Act* or in Board policy, the procedures included in Robert's Rules of Order (Newly Revised) shall govern the conduct of meetings. The Secretary Treasurer will serve as parliamentarian, providing procedural advice to the Board.

See also: <http://robertsrules.com/>

Question: What is distinction between Debate and Discussion?

Answer:

Debate

Decision-making of the Board of Education is conducted in public (unless it is an In Camera meeting) and follows the basic democratic principles of majority carries. Trustees are expected to come to public meetings ready and prepared to discuss, debate and make decisions. Each individual Trustee can and does have their own individual opinion on any specific topic and has the right to vote in an individual way; however, the will of the Board is the final decision on any topic. Trustees uphold the decisions of the Board, but it is appropriate for an individual Trustee to state how they voted and to share why or why not a decision was made.

As per [Policy 108: Board of Education – Trustee Code of Ethics](#), Trustees shall present their views through the process of Board debate. Regardless of holding a minority position in debate or casting an opposition vote, trustees shall accept and endorse the

majority decisions of the Board and be supportive of any proposed action or implementation that will ensure decisions have the intended outcome.

Discussion

Discussion amongst staff/Trustees occurs on a regular basis and is a means for Trustees to be educated about the on-going work and initiatives of the school district. Discussion may occur in a public Standing Committee meeting where formal presentations occur or in Trustee Seminars where topics are brought forward for information. Decisions are NOT made in these situations and the intent of Seminars and Standing Committee Meetings is for an open, respectful exchange of ideas/opinions/facts.

Resource(s): [Policy 108: Board of Education – Trustee Code of Ethics](#)

Question: What constitutes having an [In-Camera meeting](#)?

Answer: Any official Board business that has to do with sensitive information that cannot be shared in public. In-Camera Meetings (closed/private Board meetings) are held in response to items that pertain to issues that involve:

- Land
- Legal
- Personnel

Examples may include: the renewing of a lease for a vacant school property, the disciplining of a staff member, contract negotiations and/or any legal cases (lawsuit, Human Rights complaint, etc.) involving the school district.

Resource(s): [Policy 104: Board of Education – Meetings](#); [BCSTA Learning Guide](#)>Governance>Board Meetings>Closed or In-Camera Meetings.

Question: I am unable to attend an [In Camera meeting](#) and will be calling in, how do I obtain any documents that may be pertinent to the meeting?

Answer: In Camera meetings often contain sensitive materials (e.g. personnel matters, legal matters, contracts, etc.) that are provided by legal counsel or by Senior Staff. These materials may be collected back at the end of meeting for shredding, or placed in sealed envelopes for re-use at a subsequent In Camera meeting. As a result, it may not be appropriate to email or post documents on the NVSD Portal for remote access.

Documents from legal counsel are considered privileged and should be distributed and collected back in a controlled manner. This provides Trustees with confidence that matters are being treated in a confidential manner for the protection of privacy and interests of all parties. Documents created by consultants or outside groups for presentation(s) are not owned by the school district and therefore cannot be released prior to the meeting if not granted by the outside group. Release of documents will be determined by the Superintendent and Secretary Treasurer.

If a Trustee attended the In Camera meeting by teleconference, they may make arrangements to come in at a later date to read any documents that were discussed in the meeting.

Note: Trustees are expected to attend all scheduled meetings of the Board. *Telephone or Electronic participation should be used sparingly and only under extenuating circumstances including, but not limited to, illness, family emergency, unavoidable travel, and extreme weather conditions.*

Question: I am unable to attend an [In Camera meeting](#) and will not be calling in. How do I receive the outcomes of the meeting?

Answer: When a Trustee is absent due to illness or personal business that prevents the Trustee from being present at an In Camera meeting, the Trustee will be required to advise the Chair as soon as possible. Following the meeting, the Chair will provide the absent Trustee with a brief overview of the topic(s), discussion, and any motions that were acted upon by the Board. The absent Trustee and the Chair must agree that any information provided to the absent Trustee will be kept in confidence, and with the same rigor, had the Trustee attended the meeting.

Minutes of an In Camera meeting are included with the subsequent In Camera Agenda and materials. The minutes of a meeting document the motions that were acted upon by the Board. The Board Chair will not be required to provide motions that were acted upon to an absent Trustee prior to the minutes being approved by the Board at the next In Camera meeting.

Question: Why do we have [seminars](#)? Shouldn't all meetings be in the public?

Answer: Trustee seminars are opportunities for Trustees to be informed/educated by staff on initiatives/challenges within the school district. Seminars are informal sessions where NO decisions or debate occur; rather, it is organized around opportunities for Trustees to ask staff questions in a safe, non-political atmosphere. Staff will also present to Trustees on timely or topical items during the school year. Seminars are not un-common and are

utilized, in various forms, across other local government (School Boards, Municipal – i.e., DNV/CNV Council “Workshop” or “Meeting of the Whole”).

Any formal decision of the Board of Education and debate on its decisions must occur in a public session unless it involves legal, land or personnel issues. Public meetings are formal meetings that follow a strict pre-planned agenda with Board business being the priority items. For example, an update on Occupational Health and Safety initiatives to modernize training procedures would be provided at a Trustee Seminar. An update on the Strategic Plan would occur at a Public Board meeting or Standing Committee meeting.

Question: Why are the Public Board meetings [video recorded](#)? When did this start?

Answer: At the [Public Board meeting of June 20, 2017](#), the North Vancouver Board of Education passed a motion for staff to research options for live streaming and archiving of public board meetings to improve accessibility to its decision-making process and enhance the Board’s continued efforts to be transparent, accountable and open in its deliberations. The first video-recording by staff was at the [Public Board meeting of May 24, 2018](#).

3.7 FAQ about Communication and Advocacy

Question: Who is allowed to speak on behalf of the Board?

Answer: In North Vancouver, the Board Chair may speak on behalf of the Board. In their absence, the Vice Chair may be asked to step in.

Resource(s): [BCSTA Learning Guide](#)>Communications and Community Relations>Communicating Decisions of the Board.

Question: What if I am contacted by the media and I am not the designated Board Spokesperson?

Answer: The Chair of the Board speaks on behalf of the Board of Trustees. If a reporter contacts an individual Trustee they are speaking as an individual and not on behalf of the Board.

See also: [BCSTA Learning Guide](#)>Communications and Community Relations>Communicating Decisions of the Board.

Question: What if I disagree with the Board’s position/decision, can I speak about that?

Answer: Yes. An individual trustee is entitled to explain how they voted and why, but needs to carefully choose when and how they do this. As members of the corporate Board,

trustees are accountable to the public for the collective decision of the Board, and for the delivery and quality of educational services.

Resource(s): [Policy 101: Board of Education - Role and Function](#)

See also: [BCSTA Learning Guide](#)>Communications and Community Relations>Communicating Decisions of the Board.

3.8 FAQ about Access to Information

Question: I want to get information on a topic. How do I do this?

Answer: Trustees have a variety of ways of gaining information/asking questions. The [NVSD website](#) contains the majority of information required/requested to answer most questions posed by parents to Trustees.

Trustee Seminars provide Trustees an opportunity for questions to be asked of staff on any topic as well as staff to inform Trustees on detailed issues/topics. The seminar format has been created to provide 15 minutes “burning questions” opportunity for Trustees to ask top-of-mind questions. If staff cannot provide a detailed answer at that time, the topic will be brought back to a future Trustee Seminar for follow up. Staff also provide in-depth 30 minute updates on particular topics selected by the Superintendent for Trustee awareness/understanding.

Trustees can also email questions to the Superintendent at any time who will respond to all Trustees with the question and corresponding response (unless questions/comments are related to topics that have been addressed In Camera).

The Board, by majority vote at a Public Board Meeting, can direct staff to create reports/research particular topics as required.

See also [FAQ on Decision Making](#)

Question: What is the Portal? Why do Trustees need to access the Portal?

Answer: The North Vancouver School District has a secure web portal for staff and Trustees, accessible with a login and password. The Portal is a repository of information, forms and documents. Trustees have access to a section on the Portal called “Trustees & Exec”. Trustee Resources, information from BCSTA and Draft Summary of Motions are posted here. As well, a calendar of important dates and events is located on “Trustees & Exec”. Materials for meetings are posted in the calendar for easy reference.

Question: I want to read a contract for one of our leased schools. How do I go about doing this?

Answer: Any information that is requested by an individual Trustee will be made available for all Trustees. Items such as contracts, leases, etc. can be viewed at the Education Services Centre in a private setting and are often under confidentiality restrictions. Trustees are to contact the Secretary Treasurer's Office to request access to the documents and arrange a time to come in for review. Legal documents are not shared electronically.

Question: I want to see the Superintendent's contract. Can I do this?

Answer:

Contracts for annual salaries above \$125,000 are available for review. This would include all Senior Staff. Further, all salary information is published, as per Government mandate, on a yearly basis. If any Trustee would like to review a contract of a Senior Staff member please contact the Secretary Treasurer.

Question: When the Board passes a motion, how does the Board get updated on that motion over time?

Answer: The Board can receive updates on past motions by:

1. requesting an update at the Public Board Meeting;
2. receiving updates at Trustee seminars;
3. requesting an update from the Superintendent at any point in time.

New processes are being created to track and update Trustees on any motion(s) that have been passed during the term by the Board of Education.

Question: What is a Freedom of Information (FOI) Request?

Answer: The Freedom of Information and Protection of Privacy Act (FOIPPA) gives members of the public the right to request and obtain copies of records held in the North Vancouver School District.

Trustee Tip!

All communications (including @sd44 email and text messages on District cellphones) are subject to FOI which means they are searchable and are public record. When communicating about a student, it is always good practice to use initials only. Trustee notes may be considered public record

The Secretary Treasurer is the Privacy Officer for the NVSD. FOI Requests are directed to the Secretary Treasurer.

3.9 FAQ about Decision Making

Question: How are decisions by the Board of Education made?

Answer: Decisions by the Board of Education are made at a Public Board Meeting or an In-Camera meeting if it is related to Personnel, Land or Legal issues by voting, with majority rules.

Trustees are expected to come to Public Board Meetings prepared to debate/discuss to make their decision (and vote).

Information that is helpful for making a decision will have been provided through:

- Staff at Standing Committee Meetings
- Staff at Trustee Seminars
- Asking Questions of the Superintendent (responses will be provided to all Trustees)
- Weekly Trustee Update (emailed by the Superintendent)
- Ad-hoc emails relevant to timely Ministry Announcements, critical events or specific questions
- NVSD Website
- Secure [Trustee Portal site](#) (includes Calendar, materials for Meetings, Trustee Resources)
- Emails/Updates from BCSTA
- BCPSEA
- Individual research conducted by the Trustee(s)

See also [Access to Information](#)

3.10 FAQ about [Professional Development](#)

Question: What is the Professional Development program for Trustees (i.e., financial, Roberts Rules, policy development)?

Answer: Senior Staff will conduct ongoing professional development sessions for the elected Trustees. There are also professional development opportunities through the [British Columbia School Trustees Association](#) (BCSTA) and Trustees are encouraged to attend. The following is a sample of the opportunities provided:

BCSTA Academy & AGM:

- Roberts Rules of Order
- Budgeting / Financials
- Governance

In-house (NVSD):

- Orientation
- Parliamentarian – conducting effective meetings (Robert’s Rules or Order)
- Legal – Role of a Trustee and governance mandate (e.g. Harris & Co)
- Budget – Finance & Facilities presentation
- Financial Reporting – Quarterly reporting, reading financial statements
- Board Governance vs Self Governance
- Collective Agreements – understanding CA language (e.g. Restored Language)
- Employee Matters – HR, Labour Relations & Disciplinary examples (Executive Director of HR and/or legal counsel have made a presentation to Trustees in the past to explain the process for staff discipline)
- Employee Engagement Survey
- The structure of a school district and Who’s Who

- Roles of senior education positions in organization: Director of Instruction, District Principals, Principals/Vice Principals. What is their mandate and how do they assist in effective organizational management
- Roles of senior corporate services positions in organization: Executive Director of HR,
- Directors of ICT, Finance, Facilities & Planning. What is their mandate and how do they assist in effective organizational management
- Role of [BCPSEA](#), [BCSTA](#), [BCASBO](#), [BCSSA](#), [PSEC](#)
- Role of [NVTA](#), [CUPE](#), NOVA
- Exempt Employees – who are they, why are they exempt, how do they get funded, etc.

Question: How much do I get for Professional Development?

Answer: Approximately \$1100.00 is provided per Trustee for yearly professional development.

3.11 FAQ about Code of Conduct

Question: Why do I need to worry about the perception of Conflict of Interest?

Answer: As a member of the Board of Education, Trustees have the elected authority to make strategic decisions and create policy for the school district. As such, Trustees are seen as the “employer” by staff, parents and community members, as well as “decision makers” whose decisions can affect staff, parents and community members. In both cases, Trustees do not want to be perceived as using their role to pressure others or benefit from a situation or decision.

Resource(s): [Policy 101: Board of Education - Role and Function](#)>[Administrative Procedures: BCSTA Learning Guide](#)>Governance>Individual Trustees-Knowing Yourself>Conflict of Interest

Trustee Tip!

Conflict of interest or perceived conflict of interest is complicated. If unsure about potential legal or personal ramifications of conflict of interest, please consult with the Secretary Treasurer for guidance. The school district may seek legal advice.

Question: How do I deal with concerns raised by a community member or parent?

Answer: Trustees are conduits of information to staff. In the case of a concern raised by a community member/parent a Trustee can listen to the concern raised and advise the parent/community member which staff to connect with. They can also inform the Superintendent of the concern raised. Ultimately, all concerns raised by community members/parents should be directed to staff through the Superintendent. The Superintendent will then redirect the concern to the appropriate staff member for follow up. This process is laid out in the Administrative procedures of Policy 101.

Resource(s): [Policy 101: Board of Education - Role and Function>Administrative Procedures](#)

Question: What do I do if a parent contacts me about a specific concern?

Answer:

What to do:

Refer the parent back to the school administrator about the specific concern

If the parent has reached out to you by email – forward the email to the Superintendent for follow up by the appropriate staff member.

What not to do:

When a Trustee brings forward a concern “on behalf” of a parent and/or acts as the intermediary, it could be perceived as a conflict of interest. Trustees are always advised to direct parent complaints/concerns/questions to staff for response.

Resource(s): [Policy 101: Board of Education - Role and Function>Administrative Procedures](#)

Question: Who do I contact if I have a concern about a staff member? Or another Trustee?

Answer: The Superintendent is the main point of contact for any personnel concern relating to a staff member.

Under the NVSD Trustee Code of Ethics procedures, any concerns regarding another Trustee would initially go through the Chair/Vice Chair of the Board of Education. A clear defined process is to be followed should a dispute/concern arise. Supports will be provided to the Board as required/requested.

Resource(s): [Policy 108: Board of Education - Trustee Code of Ethics](#)

3.12 FAQ about Other Organizations

Question: What is the BCSTA? What is our involvement with BCSTA?

Answer: [British Columbia School Trustee Association](#). The BCSTA serves Boards of Education in BC in their work to improve student achievement. BCSTA provides resources and support such as professional development, legal counsel and advocacy. The North Vancouver Board of Education is a member of good standing in the BCSTA. Individual members of the Board have served on committees within BCSTA over the years. NVSD has also been active in utilizing the BCSTA Annual General Meeting for advancing advocacy causes through motions.

Question: What are metro BCSTA meetings?

Answer: Metro BCSTA meetings are monthly meetings held in the metro region for Trustees to discuss current issues/opportunities within the metro region.

Question: What do the BCSTA provincial councillor and alternate do?

Answer: Each year, between December 1st and the following January 15th, each member of the Board of Education elects one Trustee as its Provincial Councillor and one Trustee as its alternate. The Provincial Council Representative Trustee attends the three Provincial Council meetings held each year. The terms of the Provincial Council are outlined in the BCSTA Bylaws, however, the role of the Provincial Council includes approving the annual BCSTA budget, approving membership fees and other monetary expenditures, approving interim policies of the BCSTA between Annual General Meetings, and providing advice to the BCSTA Board of Directors. Included in the Provincial Council agenda are resolutions (motions) that have come forward that are considered emergent that need action if passed. The Provincial Council Representative Trustee is representative of the full Board of Education and acts/votes on behalf of the Board.

Resource(s): [BCSTA Learning Guide](#)>Board Development and Leadership>the British Columbia School Trustees Association (BCSTA)>Structures to Support Provincial Leadership.

Question: What is BCPSEA?

Answer: [British Columbia Public School Employers' Association](#). The BCPSEA is the accredited bargaining agent for British Columbia's Boards of Education, for unionized teaching and support staff in the K-12 public education system in BC. BCPSEA provides human resources services. One Trustee is elected as a representative to the Board. The

BCPSEA representative needs to be aware of possible restrictions due to conflict of interest if a Trustee is a teacher or is married to an educator.

Question: What is the Canadian School Board Association (CSBA)?

Answer: [Canadian School Boards Association](#). The CSBA consists of members from provincial school boards across Canada. Their focus is on advocacy for educational success for every student. They promote the value of locally elected school boards. The CSBA holds an annual professional development conference (“Annual Congress”). Information about this event can be found at the following link:

<http://cdnsba.org/professional-development/csba-congress>

3.13 FAQ about Miscellaneous

Question: What is the SOFI Report?

Answer: The Statement of Financial Information (SOFI) is a report that is completed annually and submitted to the Ministry of Education by December 31st of each year. The report reflects the expenditures of a given fiscal year and it includes the Audited Financial Statements for the respective year. The SOFI report provides additional information beyond what the Audited Financial Statements provide, however the documents support each other. The SOFI reports can be found on the School District website at:

<https://www.sd44.ca/Board/BudgetFinancialInformation/Pages/default.aspx>

Question: What is the Statement of Disclosure under the Financial Disclosure Act?

Answer: The Financial Disclosure Act requires elected officials and nominees to identify what areas of influence and possible financial benefit they might have by virtue of their office. Current Trustees and election candidates submit the completed Statement of Disclosure to the Secretary Treasurer by January 15th who will keep the forms on file. The information is available to the public.

Resource(s): <https://www2.gov.bc.ca/gov/content/governments/organizational-structure/financial-disclosure>

4.0 Roles and Responsibilities

4.1 Board

School Boards have a duty to govern districts and their schools in accordance with specified powers in a fiscally responsible and cost effective manner. They have a responsibility to ensure that:

- Schools provide students with opportunities for a quality education
- To set education policies that reflect the aspirations of the community and that are consistent with overall provincial guidelines
- To provide leadership and encouragement to schools and the community
- To cooperate with the community and social service agencies in the delivery of non-educational support services to students, and
- To focus on the following areas of district concern:
 1. Implementation of provincial and local education programs
 2. School finance and facilities
 3. Student access and achievement
 4. Teaching performance
 5. Accountability to parents, taxpayers, the community, and to the Province.

Resource(s): [Policy 101: Board of Education – Role and Function – Administrative Procedures](#)

The Board of Education provides overall direction for the school district by establishing a vision, values and strategic priorities.

See also: [BCSTA Learning Guide](#)>Governance>Fundamental Board Roles and Responsibilities>Foundations: The Board’s Fiduciary Responsibilities

4.2 Trustees

A school trustee is a member of the Board of Education. As members of the corporate Board, trustees are accountable to the public for the collective decisions of the Board, and for the delivery and quality of educational services. A trustee serves the community as an elected representative, but the trustee's primary task is to act as a member of the corporate Board.

Trustees shall:

- Become familiar with District policies and procedures, meeting agendas, and reports in order to participate in Board business
- Refer queries, issues, or problems raised by a parent or community member about a school or school policy to the appropriate staff and, where appropriate, inform the Superintendent or designate
- Keep the Board and the Superintendent informed in a timely manner of all matters coming to his/her attention that might affect the School District
- Support the decisions of the Board and monitor progress to ensure decisions are implemented
- Share the materials and ideas gained from a trustee development activity with fellow trustees at the next available opportunity
- Stay current with respect to provincial, national, and international educational issues and trends
- Attend school and District functions when invited and when possible
- Act as a liaison to assigned schools. Advise the assigned Trustee if they plan to visit a school, in an official capacity, to which they are not assigned
- Fulfill ad hoc committee and representational assignments as appointed by the Board
- Attend all scheduled meetings of the Board and participate in debate and voting on motions; in the event of an unavoidable absence, trustees shall inform the Board Chair, Superintendent, Secretary Treasurer and Executive Assistant to the Secretary Treasurer.

Resource(s): [Policy 101: Board of Education – Role and Function – Administrative Procedures](#)

See also: [BCSTA Learning Guide](#)>Governance>Clarifying Roles and Responsibilities>Roles and Responsibilities of Individual Trustees

4.3 Board Chair and Vice Chair

The Board Chair presides at all meetings of the Board and ensures that such meetings are conducted in accordance with the *School Act* and the Board's policies and procedures, and where silent, Robert's Rules of Order.

Responsibilities for this role include but are not limited to:

- Conducting and Chairing the Board of Education meetings;
- Board Planning
- Responding on behalf of the Board of Education to media enquiries;
- Representing the Board of Education at community and provincial events;
- Maintaining effective working relationships between Trustees;
- Ensuring that proper processes of Governance are followed
- Ensuring that policies/procedures related to the Code of Ethics are followed;
- Supporting Trustees in their role;
- When acting as chair of the Board, the Chair must represent the decisions and opinions of the seven Trustees as a collective, and not his or her own personal opinions.

The Board Vice Chair is responsible to support the Chair of the Board in meeting their responsibilities. The Vice Chair will assume the role of Chair if the Chair is away or cannot conduct their role.

If a complaint or concern is raised by another Trustee about the Chair they will need to follow the complaints process.

Resource(s): [Policy 101: Board of Education – Role and Function – Administrative Procedures](#)

See also: [BCSTA Learning Guide](#)>Governance>Clarifying Roles and Responsibilities>Roles and Responsibilities of the Board Chair

4.4 Superintendent

The Board of Education shall appoint a Superintendent of Schools for the School District as specified in the *School Act*. The Superintendent of Schools is the chief administrative and executive officer of the Board of School Trustees, accountable to it for carrying out its objectives and management policies and for giving leadership in educational administration and instructional programming.

The Superintendent shall be responsible for the general organization, administration, supervision and evaluation of educational programs, the supervision of all employees of the Board and the operation of schools in the School District. The Superintendent must also perform other duties set out in the *School Act* regulations.

The Superintendent is the main conduit of information for Trustees and supports the Board of Education in its governance responsibility.

Resource(s): [Policy 602: Superintendent of Schools](#)

See also: [BCSTA Learning Guide](#)>Governance>Clarifying Roles and Responsibilities>Roles and Responsibilities of the Superintendent/CEO; [Policy 602: Superintendent of Schools](#).

4.5 Secretary Treasurer

The Secretary-Treasurer is responsible for the business operations of the school district and presides over official records of the school district. They are the chief Parliamentarian in support of the Board of Education, reporting directly to the Superintendent.

In accordance with the *School Act*, the attendance of the Secretary-Treasurer is required in order to conduct meetings of the Board. No business can occur without the Secretary-Treasurer. If the Secretary-Treasurer is unavailable, an acting Secretary-Treasurer will be appointed for the meeting (short-term).

See also: [BCSTA Learning Guide](#)>Governance>Clarifying Roles and Responsibilities>Roles and Responsibilities of the Secretary-Treasurer.

4.6 Staff/Senior Staff/District Management

School District Staff are the employees hired by the North Vancouver School District to carry out the assigned duties and functions of the operation that are delegated by the Superintendent. The Superintendent is the sole employee who reports directly to the Board of Education.

Senior Staff refers to the Senior Executive Committee (Superintendent, Secretary Treasurer, Assistant Superintendents and Executive Director of Human Resources). District Management refers to Directors of Learning Services, Directors of Corporate Services and Management Staff who work at the Education Services Centre.

See also: [BCSTA Learning Guide](#)>Governance>Building a Successful Board>Governance vs Operations – Where should the line be drawn; [School Act](#).

5.0 The Board as an Employer

How the Board of Education fulfills its role as employer:

While Trustees hold no individual authority, the collective Board of Education is the Employer of all School District employees and manages this responsibility through delegation to its Superintendent and through governing policy development. Terms and conditions of employment are bound by various regulations and legislation and additionally, Trustees have a fiduciary duty of fidelity, obliging them to preserve and promote the image, reputation and integrity of the Employer. This includes an obligation to foster confidence by the general public in the School District and its services.

Trustee Tip!

Trustees are seen as the Employer and as such, “boundaries” need to be understood in all interactions with staff. So that there is no perceived conflict of interest, Trustees do their best to balance their roles as Trustee versus Parent when advocating for students.

6.0 Meetings and Events

The School Act states that a Board must meet as often as is necessary to transact its business and must establish procedures governing the conduct of its meetings. A written copy of those procedures must be available to the public.

6.1 Public Board Meetings

The Board shall conduct regular or special meetings at which all formal and legal business of the Board will be conducted. Regular meetings, scheduled in advance by the Board, shall be held monthly during the school year, usually on the third or fourth Tuesday of the month. An additional special meeting may be held at any time with the consent of all Trustees present at a properly called meeting of the Board, or if all Trustees holding office waive notice. Meetings will be held in July and August at the call of the Chair of the Board for urgent business only.

[Policy 104: Board of Education – Meetings](#)

6.2 Standing Committee Meetings

The purpose of the Board’s Standing Committees is to provide increased opportunities to share and receive information and input, to review and consider matters, and to make recommendations to the Board of Education. Each Standing Committee shall have a Chair appointed by the Board and hold public meetings in accordance to a schedule established annually by the Board. All Trustees are members of each of the Standing Committees.

A representative of each of the Board of Education’s five partner groups and two student representatives of the Student Leadership Council (SLC) shall be invited by the Committee Chair to participate in the discussions of the Standing Committee. The partner groups include the North Vancouver Parent Advisory Council (NVPAC), the North Vancouver Teachers’ Association (NVTAs), the Canadian Union of Public Employees – Local 389 (CUPE), Secondary School Administrators and Elementary School Administrators. The Committee Chair may invite other employees and members of the community to participate in specific discussions. Meetings will be open to any interested persons and will be conducted in an inclusive and informal manner.

[Policy 102: Board of Education - Committees and Representation](#)

6.3 Trustee In Camera Meetings

Meetings of the Board are open to the public unless, in the opinion of the Board, the public interest so requires that persons other than Trustees should be excluded from a meeting. Such matters include those where privacy of employees, students, parents or others need to be respected or matters subject to negotiations (e.g., labour contracts, land sales) or litigation. The Secretary Treasurer or another employee designated by the Board must be present at the time that a decision of the Board is rendered and must record any decision. Minutes of such meetings shall be kept in the same manner as those of a regular meeting, but shall be approved or amended only in an in-camera session. Minutes of in-camera meetings shall be filed separately from those of regular meetings.

The Board will prepare a record containing a general statement as to the nature of the matters discussed and the general nature of the decisions reached at in-camera meetings. The record will be open for inspection by members of the public by appointment with the Secretary Treasurer.

[Policy 104: Board of Education – Meetings:](#)

See also: [BCSTA Learning Guide](#)>Governance>Board Meetings>Closed or In-Camera Meetings

6.4 Trustee Seminars

Trustee Seminars will be scheduled each month during the school year. Seminars will be of an informal discussion session with the Superintendent of Schools and the Board Chair setting the dates and agenda in consultation with Trustees. No minutes will be taken. Trustee Seminars are not open to the public. Information shared at Trustee Seminars is not confidential in nature and can be shared with the public while also maintaining and respecting privacy obligations.

[Policy 104: Board of Education – Meetings](#)

6.5 Board Events

Trustees can expect to attend the following Board events:

- All Public Board Meetings, Board Standing Committee Meetings, In Camera Meetings and Trustee Seminars
- Representative Committee Meetings

- School Remembrance Day Assemblies (November)
- Class Acts: A Celebration of Education in the North Vancouver School District (March)
 - 25-Year Service Employee Recognition
 - Trustee Reception
- Superintendent’s Luncheon (May)
- Board Retirement Dinner (June)
- Liaison School Graduation Ceremonies

6.6 Video Recordings – Things to consider

Trustees are viewed “in the public eye” and should be aware that their actions and behaviours may be scrutinized by the public and/or media.

In the North Vancouver School District, Public Board Meetings are video recorded and live streamed to the public. Comments during the meetings will be recorded, posted and archived.

Trustees may find the following tips helpful:

- speak clearly into the microphone;
- keep cellphone use to a minimum;
- if you are utilizing an iPad or computer be cognizant that the images on the screen may be picked up by the cameras;
- If you are attending the meeting by phone (remotely) and you are watching the livestream you must mute the livestream sound on your computer and listen through the phone line to avoid feedback;
- Editing to the recording that will be posted to the main NVSD does not occur. Staff will not edit out any comments made by Trustees during the meeting.

7.0 Advocacy

The Board will often advocate, on behalf of the electorate for items that affect the educational programs within the NVSD. There are various methods of advocating for public education that the Board uses. Some examples are:

1. [Joint Advocacy Letters](#) (letters that are created/signed by all stakeholder groups on a particular issue)
2. [BCSTA AGM Motions](#) (as well as emergent motions at Provincial Council)
3. [Board Advocacy to Minister of Education](#)
4. BCSTA Metro
5. Community Associations (Foundry, HOPE, etc.) & Municipalities

Correspondence and Advocacy Letters are posted on the [District Website](#).

8.0 Access to Information

Staff provide information to Trustees so that they are educated, informed and understanding of the issue/topic that they are discussing/debating in public Board meetings.

Information requested by an individual Trustee will be shared with all Trustees so that all members of the Board have access to the same information.

Trustees access information through:

- Staff at Standing Committee Meetings
- Staff at Trustee Seminars
- Asking Questions of the Superintendent (responses will be provided to all Trustees)
- Weekly Trustee Update (emailed by the Superintendent)
- Ad-hoc emails relevant to timely Ministry Announcements, critical events or specific questions
- NVSD Website
- Secure [Trustee Portal site](#) (includes Calendar, materials for Meetings, Trustee Resources)
- Emails/Updates from BCSTA
- Emails/Updates from BCPSEA
- Metro Meetings

Requests for formal reports or detailed data should come from the Board of Education as a collective, through motion or direction. This could occur at Public Board meetings, In Camera meetings or Trustee Seminars.

9.0 Professional Development

Trustees represent the public interest in public education, acting as liaison between the community and the education system. The Board recognizes that Trustees must remain informed and must continue to upgrade their skills. The Board may include funds in the annual budget to cover Trustee expenses for attendance at provincial, national and international seminars, conferences, or workshops related to education.

Trustees will endeavour to take advantage of educational conferences, workshops, and training sessions made available by local or provincial affiliations. Through participating in professional development opportunities, trustees can enhance their knowledge of trustee roles and responsibilities and become acquainted with current educational topics and trends.

Professional Development:

In order for Trustees to fulfill their role, Trustees may access professional development opportunities including:

- (i) Access to educational publications such as books, journals and newsletters;
- (ii) Participation in conferences, workshops and in-service activities at the local, provincial and national levels;
- (iii) Membership in BCSTA.

Trustees may choose to attend and participate in appropriate conferences, conventions, seminars, workshops and other programs that will contribute to their growth as a School Trustee. Professional development should reflect the goals of the Board as well as the needs of the individual. Materials and information acquired should be shared with all members of the Board.

Note:

- Budgetary considerations include travel and hotel costs for BCSTA AGM and BCSTA Academy events based on single occupancy and single night.
- If a Trustee registers for a conference/AGM/Academy and does not attend any costs will be deducted from their yearly allotment.

- Unused Professional Development funds at the end of the year do not get “rolled over” nor are they “paid out” to individual Trustees.

Budgetary provisions:

Currently the Board allots approximately \$1100.00 per Trustee annually to permit each Trustee to attend BCSTA’s Annual General Meeting and the December Academy.

Yearly Plan:

The Board will include a provision in its annual operating budget for Trustees to attend other conferences in addition to those hosted by the BCSTA. In December of each year, the Secretary Treasurer, in consultation with Trustees, will create a master calendar of conferences for the coming year. This will coincide with new Trustee assignments following the election of the new Chair and Vice Chair each year. The Board will review the calendar at a subsequent meeting and decide which trustee(s) will attend each conference. This may be revised quarterly as new conferences or activities are identified. The Board shall ensure that funds budgeted for trustee professional development will be used in an equitable manner. The Board Chair will monitor the conference expenses of trustees and decide how to further allocate any unspent funds.

[Policy 107: Board of Education – Trustee Stipend, Resources and Expenses - Administrative Procedures](#)

[Policy 108: Board of Education - Trustee Code of Ethics](#)

10.0 Acronyms

The Education System is filled with acronyms specific to the sector. The following list is to provide a quick reference for the most commonly used acronyms in the Education sector and North Vancouver School District.

10.1 Provincial/Federal/General

ADM:	Assistant Deputy Minister
AFG:	Annual Facilities Grant
AGM:	Annual General Meeting
BCASBO:	British Columbia Association of School Business Officials
BCCPAC:	British Columbia Confederation Parent Advisory Council
BCCT:	British Columbia College of Teachers (See TRB)
BC CASE:	British Columbia Council of Administrators of Special Education
BCPSEA:	British Columbia Public Sector Employers Association
BCPVPA:	British Columbia Principals/Vice Principals Association
BCSSA:	British Columbia School Superintendents Association
BCTF:	British Columbia Teachers' Federation
BCSTA:	British Columbia School Trustees Association
CA:	Collective Agreement
CEA:	Canadian Education Association (EdCan Network)
CLBC:	Community Living British Columbia
CRC:	Criminal Record Check
CSBA:	Canadian School Board Association

CSF:	Conseil scolaire francophone de la Colombie-Britannique
CUPE:	Canadian Union of Public Employees
DM:	Deputy Minister of Education
DPA:	Daily Physical Activity
FISA BC:	Federation of Independent School Associations of BC
FNESC:	First Nations Education Steering Committee
FOIPPA:	Freedom of Information and Protection of Privacy Act
FSA:	Foundation Skills Assessment
GSA:	Gay-Straight Alliance
IEP:	Individual Education Plan
LEA:	Local Education Agreement
LGBT2Q+:	Lesbian, Gay, Bisexual, Transgender, Two-Spirit, Queer and Queer Questioning
LIF:	Learning Improvement Fund
LOA:	Letter of Understanding
MCFD:	Ministry for Children and Family Development
MOA:	Memorandum of Agreement
MOE:	Ministry of Education
MOU:	Memorandum of Understanding
MyEd BC:	MyEducation BC Student Information System
PAC:	Parent Advisory Council
PSA:	Provincial Specialists' Association (under BCTF)
SEL:	Social Emotional Learning

SOGI:	Sexual Orientation and Gender Identity
SOFI:	Statement of Financial Information (report)
SWIS:	Settlement Workers in Schools
TQS:	Teacher Qualification Service
TRB:	Teacher Regulation Branch (was BCCT)
TTOC:	Teacher Teaching on Call

10.2 Local Agencies

CNV:	City of North Vancouver
DNV:	District of North Vancouver
NSEM:	North Shore Emergency Management
NSMS:	North Shore Multicultural Society
NSRJ:	North Shore Restorative Justice
NVRC:	North Vancouver Recreation and Culture Commission
NV RCMP:	North Vancouver Royal Canadian Mounted Police
SN:	Squamish Nation
TWN:	Tsleil-Waututh Nation
VCH:	Vancouver Coastal Health
WVSD:	West Vancouver School District

10.3 NVSD

AbEd:	Aboriginal Education (Indigenous Education)
AFK:	Artists for Kids

AP:	Advanced Placement
ASW:	Autism Support Worker
BAA:	Board/Authority Authorized Courses
BSW:	Behaviour Support Worker
CUPE Local 389:	Canadian Union of Public Employees, Local 389
DL:	Distributed Learning
DMA:	Digital Media Academy
DPAC:	North Vancouver Parent Advisory Council (see also NVPAC)
DSLCL:	District Student Leadership Council
DOI:	Director of Instruction
DP:	District Principal
EA:	Education Assistant
ELL:	English Language Learner
ESC:	Education Services Centre
F&F:	Finance and Facilities
F&P:	Facilities and Planning
FI:	French Immersion
FOS:	Family of Schools
IB:	International Baccalaureate Program
ICT:	Information and Communications Technology
LAC:	Learning Assistance
LST:	Learning Support Teacher

LSW:	Learning Support Worker
NOVA:	North Vancouver Association of Administrators
NVDLS:	North Vancouver Distributed Learning School
NVPAC:	North Vancouver Parent Advisory Council (see also DPAC)
NVTAs :	North Vancouver Teachers' Association
SBO:	School Board Office (see ESC)
SD 44:	School District No. 44 (North Vancouver)
SL:	Summer Learning
ST:	Secretary Treasurer
SUP:	Superintendent
TL:	Teacher Leader
ZAS:	Zone Assistant Superintendent

11.0 Resources (who to contact?)

Mark Pearmain, Superintendent of Schools

604-903-3449

mpearmain@sd44.ca

Concerns regarding school operations, government policy, school district policy, Educational initiatives; parent concerns (forwarding to Staff), concerns regarding staff.

Taralee Hallson, Executive Assistant to the Superintendent

604-903-3449

thallson@sd44.ca

Trustees may receive messages (Trustee updates, critical incidents, etc.) from the Executive Assistant to the Superintendent on the Superintendent's behalf.

Georgia Allison, Secretary Treasurer

604-903-3452

gallison@sd44.ca

Board Governance, delegations, finance, budget, Capital Plan, facilities, land.

Morgan Laird, Executive Assistant to the Secretary Treasurer

604-903-3452

mlaird@sd44.ca

Trustee stationary supplies (District iPads), expense reimbursements, registrations for professional development, BCSTA events, BCPSEA events, minutes from meetings.

12.0 Appendix

APPENDIX A - Vision, Values and Goals

Achieving progress by working together...

Our Vision

We provide world-class instruction and a rich diversity of engaging programs to inspire success for every student and bring communities together to learn, share and grow.

Our Values

Shared values set the tone for how we relate to one another in pursuing common goals. Our values guide us in working collaboratively to realize our Vision.

Trust We act with integrity. We are open and honest in our communication with one another.	Respect We relate to each other with care and appreciation. We honour diversity and recognize the exceptional in everyone.
Responsibility We are accountable for our actions. We support positive change, continuous improvement and the pursuit of excellence.	Collaboration We develop relationships and affiliations to achieve shared goals and consider each other in our decisions and actions.

Our Goals

Our six high-level goals take us above and beyond our mandate in the pursuit of the highest level of service we can provide to students and the community.

Expand the availability of best instructional practices and enriched curriculum.	Develop and promote innovative and sustainable programs.
Encourage the growth of collaborative, adaptive and personalized learning environments.	Provide leadership in environmental education and sustainability practices.
Nurture an inspiring and healthy work environment.	Strengthen and expand reciprocal community relations.

North Vancouver School District
the natural place to learn™

Vision - the North Vancouver School District's Vision was developed throughout the 2007/08 school year in collaboration with representatives from all our partner groups. The Vision represents an enduring picture of what we are working towards in all aspects of our operations. The Vision helps us to recognize the bigger picture, our place in it, how we are all connected in creating the very best educational environment possible, and how each of us contributes to a better world.

Values - a set of shared values sets the tone for how we relate to one another in pursuing common goals. Our values assist us in demonstrating consistent and fair leadership and guide us in working collaboratively and productively together to realize our Vision.

Goals - our six high-level strategic goals translate the Vision of the North Vancouver School District into clear priorities. Not only do they ground our decision-making, the goals communicate and inform everyone of where our focus will be during the next ten years. With goals in place, we are well positioned to realize our full potential. Our goals take us beyond our mandate in the pursuit of the highest level of service we can provide to students and the community. Our goals address our intentions for growth, innovation

and change, and to be achieved, they rely on continued collaboration with the community.

APPENDIX B - 10-Year Strategic Plan

Throughout the 2010/11 school year, the North Vancouver Board of Education embarked upon a consultative process to develop a 10-Year Strategic Plan for the School District. The plan supports the over-arching Vision of the School District and our priorities in pursuit of the highest level of service we can provide to students and the community.



APPENDIX C - 3-Year Operating Plan

The Operating Plan provides strategies for achieving specific objectives that are identified within the 2011-2021 Strategic Plan's Goals. Together, the Operating Plan and Strategic Plan serve as reference points for the future direction of the North Vancouver School District.



3 Year Operating Plan 2015 - 2018

APPENDIX D - NVSD Policies

There are several [NVSD Policies](#) but listed below are those which are specific to Governance and Foundations:

[Policy 101: Board of Education – Role and Function](#)

[Policy 102: Board of Education – Committees and Representation](#)

[Policy 103: Board of Education – Policy Development](#)

[Policy 104: Board of Education – Meetings](#)

[Policy 106: Statements of Mandate, Vision, and Values](#)

[Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses](#)

[Policy 108: Board of Education – Trustee Code of Ethics](#)

APPENDIX E - Template Emails

Dear <Principal>,

As your FOS Liaison Trustee I am excited to get to know my schools and communities. I would like to meet with you to understand the local context of XXXXXX (insert name of school) community and to get your perspective on the following:

- implementation of the new curriculum;
- Implementation of new reporting practices;
- school plan and what specific goals are being worked on;
- success of Aboriginal student(s) in your school;

Please advise of a times that could work for us to meet. I would also appreciate an opportunity to touch base with the PAC chair and visit some classrooms!

Thanks!

(insert Trustee name)

Possible questions to ask when meeting the Principal:

School Plan:

Tell me about your school plan and what is its focus?

Why and how did you come up with that focus for XXXX School?

How are you measuring your success?

What is the biggest challenge that the school is facing in fully implementing the school plan?

SEL:

How are you supporting/teaching our students about SEL?

Indigenous Education:

How many Indigenous students do you have in your school?

How are they doing (generally?)

What is the school doing to indigenize the curriculum? What is working? What is challenging?

School Culture/Community:

Tell me about your school community / culture?

How is your PAC – what are they focussed on?

New Curriculum:

How has the adoption of the new curriculum gone in XXXXX School?

What change(s) have you, as Principal, observed with the adoption?

What has been challenging for teachers in adopting this new curriculum?

What have you heard from your parent community?

APPENDIX F – Example of Letter to Ministries



January 18, 2018

The Honourable Katrine Conroy
Minister of Children & Family Development
Parliament Buildings
Victoria BC V8W 1X4

The Honourable Judy Darcy
Minister of Mental Health & Addictions
Parliament Buildings
Victoria BC V8W 1X4

The Honourable Adrian Dix
Minister of Health
Parliament Buildings
Victoria BC V8W 1X4

The Honourable Rob Fleming
Minister of Education
P.O. Box 9045, Stn. Prov. Govt.
Victoria BC V8W 9E2

Dear Minister Conroy, Minister Darcy, Minister Dix and Minister Fleming,

RE: Youth Mental Health

The North Vancouver Board of Education would like to acknowledge the continued work and partnership that the ministries provide to schools within the province surrounding the importance of youth mental health issues. On behalf of the community, we thank and congratulate you on the opening of Foundry North Shore and the newly developed Ministry of Mental Health & Addictions.

Positive Mental Health is a cornerstone to engagement and learning. Highlighting and recognizing mental health concerns are first noticed at the school level and we continue to see a great need for supporting our schools in understanding children and youth with social emotional and mental health concerns. Integrated supports at the school level, like those available at Mountainside Secondary, remain a vital link to student success with mental health challenges. The Board of Education is concerned that with the Foundry North Shore opening, ministries will see this as the sole solution for youth mental health issues. While Foundry North Shore is a welcome component to address the mental health needs of youth, it is a service removed from the day to day functioning of students in schools.

The Board has made a significant commitment to the integration of school and community services and supports for positive mental health. In 2014, the North Vancouver Board of Education championed the following carried motion at the provincial BC School Trustees Association:

“that BCSTA urge the provincial government to adopt an ‘inter-ministerial’ approach to coordinating youth mental health services so that school districts and health authorities have the necessary support to deliver timely and seamless youth mental health services.”

The School District continues to support students with programs like “Choices”, found within each of our secondary schools, and increase awareness of mental health issues through new curriculum and programs to de-stigmatize mental illness and educate students with tools and resources to help. Augmenting school based support with the community based Foundry North Shore will surely add to the success of our young people, but there is always more that we need to do. It is also important to consider these supports for the full range of learners including students with low incidence developmental or learning disabilities.

~/2





Educating students and staff about mental health and supporting students who are struggling will also help to alleviate issues like bullying within our communities. The sooner we can recognize challenges, the sooner that we can provide the appropriate supports, benefitting the positive well being of society as a whole.

The North Vancouver Board of Education is proud to encourage ministries to continue their good work in creating a greater continuum of support systems within and across schools, while achieving success with Foundry North Shore.

We would be pleased to meet with any appropriate Ministry staff to address any ideas to enable continued support.

Yours truly,

NORTH VANCOUVER
BOARD OF EDUCATION

A handwritten signature in black ink that reads "Christie Sacré".

Christie Sacré
Chair

cc Bowinn Ma, MLA North Vancouver-Lonsdale
Ralph Sultan, MLA West Vancouver-Capilano
Jane Thornthwaite, MLA North Vancouver-Seymour
Board of Education, School District No. 44 (North Vancouver)

APPENDIX G – Example of Joint Advocacy Letter



February 26, 2016

Eleanor Liddy
Executive Director
Student Information Services
PO Box 9163 Stn Prov Govt
Victoria, BC V8W 9H4

Dear Eleanor:

Re: Ongoing performance issues with MyEducation BC

On behalf of the North Vancouver School District, the North Vancouver Board of Education, the North Vancouver Parent Advisory Council, the North Vancouver Teachers' Association, the Canadian Union of Public Employees Local 389, and the North Vancouver Administrators' Association, we are writing to express our appreciation for the correspondence from Fujitsu America to our Board Chair in October 2015, acknowledging the concerns with the new MyEducation BC system. Executive Vice President Attal expresses an understanding of the sacred responsibility in supporting the education of children in British Columbia and a full commitment to seeing the program succeed. The letter closes with "we will not let you down".

We sincerely appreciate the sentiments and commitments expressed on behalf of Fujitsu. However, the implementation of the MyEducation BC student information software system has required our staff to work above and beyond to overcome the limitations and glitches experienced to date. Our staff is comprised of highly dedicated and skilled professionals with an exemplary record of effective software implementation and support. Our staff does indeed feel "let down" by the performance of MyEducation BC to date.

The overall end-user experience with the MyEducation BC product has been extremely disappointing, exhausting the tremendous goodwill demonstrated by staff in attempting to make the system workable. The experience of staff has created negativity towards the new student information system and has significantly impacted its effective implementation. We must share our extreme disappointment.

While progressing with the implementation process, our staff has expressed ongoing frustration with the limitations of the software, including the emergence of new challenges and the need for more fixes in working through the standard business cycle of operations. Please refer to the attachment for a representative sample of issues experienced to date and their impact on our operations.

We acknowledge that Fujitsu and Follett are working diligently every day to optimize system performance for MyEducation BC. We agree with the observation that more effort on Fujitsu's part is required to meet not only the standards of contractual commitments, but also in relation to the expectation of users.

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2121 Lonsdale Avenue, North Vancouver BC V7M 2K6 Canada Tel 604 903 3444 Fax 604 903 3445 Web www.sd44.ca



Letter to E Liddy
 Ongoing performance issues with MyEducation BC
 February 26, 2016
 Page 2 of 3



Issues continue to be identified and communicated through the appropriate channels for resolution on a priority basis. However, the continued and ongoing challenges associated with system performance will require the dedication of additional resources by Fujitsu. Improved response time for the resolution of basic issues is essential, as well as timely response to requests for enhancements. We acknowledge that issues are being addressed and resolved on a priority basis, but new issues continue to surface as we move forward.

Our school district takes great pride in its capacity to effectively implement student information systems to enable us to focus our collective energy on the delivery of educational services to our students.

We anticipate the immediate dedication of additional resources to enable improved responsiveness related to required fixes and software enhancements. We look forward to improved support and effort by Fujitsu and Follett to "pick us back up". The implementation process will only succeed with the necessary supports being in place.

Sincerely,

NORTH VANCOUVER
 BOARD OF EDUCATION



Christie Sacré
 Board Chair

NORTH VANCOUVER
 SCHOOL DISTRICT



John Lewis
 Superintendent of Schools

NORTH VANCOUVER
 PARENT ADVISORY COUNCIL



Amanda Nichol
 NVPAC Chair

NORTH VANCOUVER
 ADMINISTRATORS



Adam Baumann
 Co-Chair

NORTH VANCOUVER
 ADMINISTRATORS



Yolande Martinello
 Co-Chair

CANADIAN UNION OF PUBLIC
 EMPLOYEES LOCAL 389



Cindy McQueen
 President

NORTH VANCOUVER
 TEACHERS' ASSOCIATION



Carolyn Pena
 President

.../3

APPENDIX H – Example of BCSTA AGM Motion



British Columbia
School Trustees
Association

SUBSTANTIVE MOTION TO AGM SUBMISSION FORM

Deadline for submission: Sunday, February 25, 2018

TITLE

FUND TECHNOLOGY IN SCHOOLS

SPONSOR

Please select your Board, Branch, or Committee from the menu.

Please indicate if the proposed motion relates to an existing Foundational Statement or Policy Statement in [BCSTA's Policies](#).

- Relates to Foundational Statement No. [#] _____
- Relates to Policy Statement No. [#] _____
- Propose to make this resolution a new policy statement.
- This is an action resolution and does not change or contradict any existing Foundational or Policy Statement.

MOTION

THAT BCSTA ...

That BCSTA urge the Ministry of Education to directly fund technology (hardware and software) for use by students in schools. The funding should include consideration of the need for a hardware technology refresh on a 3 to 5 year cycle as equipment reaches its end of life.

RATIONALE

Provide a succinct description of why this motion is needed, plus any relevant background information.

This motion is needed because...

Technology is a vital part of 21st century learning. In the past, computers and tablets for students might have been thought of as an add-on or supplemental item; not necessary for the fundamentals of learning. Now, however, technology is an integral part of our lives and just as necessary for learning as textbooks were thirty years ago.

Our new curriculum is designed to focus on student-driven learning and to prepare our students for the future. Up-to-date hardware and software for students is necessary to achieve this objective. The addition of coding to the curriculum reinforces the need for up-to-date technology.

Currently, the North Vancouver School District relies on its Parent Advisory Councils (PACs) to fundraise in order to provide computers and tablets for student use in each school. Other

OPTIONAL REFERENCES

Provide references to additional background material, e.g., legislation, websites, etc. Please attach copies of any documents referenced.

Please send a word version of the completed motion submission form to motions@bcsta.org

Please visit <http://www.bcsta.org/content/legislative-committee> to see the [BCSTA Motion Checklist](#) and other resources regarding preparing motions for BCSTA's AGM and Provincial Council.

districts do the same. This creates a patchwork of equipment resourcing. Despite efforts by the district and the PACs themselves to equalize the resources amongst the various schools, significant variability remains. As a result, at schools where the PAC has a lesser ability to fundraise, the technology is outdated, underpowered, or non-existent.

Variability in student access to technology according to which school they attend is a serious problem. It exacerbates other disadvantages students may face, such as lower socioeconomic status, indigenous background, or status as a child in care of the Province. Reducing this variability for aboriginal children would be in line with Principles 4 and 5 from the Truth and Reconciliation Commission:

"Reconciliation requires constructive action on addressing the ongoing legacies of colonialism that have had destructive impacts on Aboriginal peoples' education, cultures and languages, health, child welfare, the administration of justice, and economic opportunities and prosperity."

"Reconciliation must create a more equitable & inclusive society by closing the gaps in social, health, & economic outcomes that exist between Aboriginal & non- Aboriginal Canadians."

(What We Have Learned: Principles of Truth and Reconciliation, The Truth and Reconciliation Commission of Canada, 2015)

A primary goal of our public education system is to provide equitable access to education across regions, schools, and populations across the Province. Directly funding up-to-date technology for all students in British Columbia would do much to achieve this goal.

APPENDIX I – Benefits Summary Page for Trustees



HUMAN RESOURCES
 Ph 604-903-3497
 Fax 604-903-4605
 hr@nvsd44.bc.ca

BENEFITS FOR TRUSTEES

July 1, 2018

BC Medical Services Plan (MSP 4200440)

100% Board paid. 12-month rate (unchanged since Jan 1, 2018): Single \$ 37.50 Couple/Family \$75.00

Basic Group Life Insurance (Great West Life 166260) Compulsory

70% Board Paid. 10-month Rate – Coverage is 3X Annual Salary

Effective July 1, 2018: \$0.118 per \$1000 of coverage. Please note: rates may change July 1st of each year

BCPSEA Benefits Package:

Extended Health Care (Pacific Blue Cross 20044)

100% Board Paid – One Rate (*effective July 1, 2018*): \$151.09

Dental Care (Pacific Blue Cross 20044)

Rates (*effective July 1, 2018*):

	<u>Monthly Rates</u>	<u>80% Board Paid</u>	<u>20% Employee Paid</u>
Single	\$64.03	\$51.22	\$12.81
Couple	\$127.29	\$101.83	\$25.46
Family	\$209.36	\$167.49	\$41.87

- Employees may opt out of MSP, Dental and/or Extended Health benefits coverage if covered under another/spousal plan. Should coverage under spousal plan be cancelled later, employees MUST enroll in School District #44 benefits within 30 days.
- Employees enrolled in MSP, Dental and/or Extended Health Benefits coverage who later wish to add a dependent spouse and/or children, enrollment MUST be completed within 30 days of addition. Late enrollments may not be possible.

DRAFT POLICY 104: BOARD OF EDUCATION - MEETINGS

ADMINISTRATIVE PROCEDURES

General Operating Procedures for Board Meetings

Notice of Meeting

Notice of all meetings shall be posted on the School District website. Except for meetings called with less than 24 hours' notice, the notice shall be posted at least 24 hours in advance of the meeting.

Time and Place of Meetings

Regular meetings of the Board shall be held in the Board Room and shall begin at 7:00 p.m., unless otherwise decided by the Board. No regular or special meeting, nor combination thereof, shall remain in session longer than three (3) hours, except by resolution of the Board.

Meeting Agendas

The Secretary Treasurer in consultation with the Board Chair and Vice Chair and the Superintendent of Schools shall prepare an agenda for each Board meeting. The Secretary Treasurer shall endeavour to provide the agenda and supporting materials to each Trustee 96 hours in advance of the meeting and no later than 24 hours prior to each regular meeting. Delivery of an agenda shall constitute notice of meeting. The agenda package shall be made available to the public on the School District website once the package has been delivered to Trustees.

Trustees who wish to have items included on the Public Board agenda may make a Notice of Motion at the Public Board meeting or may request the addition of the item to the Board Chair or Secretary Treasurer at least one (1) week in advance of the meeting.

Order of Business for Regular Meetings

The order in which the Board transacts its business at regular meetings shall be substantially as follows:

- Call to Order
- Adoption of Agenda
- Approval of Minutes
- Public Comment Period
- Action Items
- Information and Proposals
- Field Trips
- Superintendent's Report
- Trustee Reports
- Future Meetings
- Public Question and Comment Period
- Adjournment.

A change to the order of business may be proposed by any Trustee and shall require consent of those present without debate.

Quorum

A quorum for all Public, Special and In-Camera Board meetings shall be a majority of Trustees holding office at that time. At the appointed time for commencement of a meeting, the Chair shall ascertain that a quorum is present before proceeding to the business of the meeting. No business of the Board shall be conducted unless a quorum is present.

Public Comment Period

After approval of the minutes, the Board will provide a twenty (20) minute public comment period restricted to items on the Board agenda. Speakers will be allocated a maximum of two (2) minutes each. The Board will not respond to comments made during comment period. Members of the public wishing to discuss their concerns with Trustees should contact them after the meeting, by telephone or e-mail.

Rules of Order at Regular Meetings

It is the intention of the Board that its meetings be conducted in a dignified and efficient manner. Rules of order will be applied as a means of assisting the conduct of Board business without providing undue formality or hindering useful discussion.

Except where otherwise provided in the *School Act* or in Board policy, the procedures included in *Robert's Rules of Order (Newly Revised)* shall govern the conduct of meetings. The Secretary Treasurer will serve as parliamentarian, providing procedural advice to the Board.

Time Limits on Speech

Trustees speaking at a Board meeting shall adhere to the following rules:

- a) A Trustee may ask questions of clarification about the matter under consideration. Questions of clarification will not be counted in the time allotted for speaking to the question;
- b) A Trustee may speak to a question, or may speak in reply, for a maximum of three (3) minutes;
- c) After all other Trustees have had an opportunity to speak, Trustees may speak to a question, or may speak in reply for a second time for a further three (3) minutes;
- d) Trustees may only speak for a third time with the permission of the Chair of the meeting.

Attendance

Trustees are expected to attend all scheduled meetings of the Board. Meeting attendance for Public Board Meetings and Standing Committee Meetings will be taken and made public by September of each year. Attendance will be recorded as:

- Present
- Absent – personal
- Absent – illness
- Absent – with Board permission

Telephone and Electronic Participation

In accordance with Section 67 (6) of the *School Act*, the Board shall allow Trustees to participate in or attend a meeting of the Board by telephone or other means of communication if all Trustees and other persons participating in or attending the meeting are able to clearly communicate with each other. The Board believes that Trustees must be publicly accessible and accountable to the electorate. Therefore, this form of participation should be used sparingly and only under extenuating circumstances including, but not limited to, illness, family emergency, unavoidable travel, and extreme weather conditions. A Trustee participating in this way will be counted for the purposes of establishing a quorum.

Public Question and Comment Period

A twenty-minute question period will be provided at the end of a regular Board meeting during which attendees may provide comments or ask questions of the Board on business conducted during that meeting or on any matter pertaining to the School District. The Chair may defer a response if a question cannot be answered at that time.

While the Board believes that communication with the public is extremely important, the regular Board meeting is the formally designated means of transacting Board business and is not the appropriate setting for general discussion. The question and comment period is provided as a means for ensuring that residents present in the audience have an opportunity to obtain clarification concerning the meeting's proceedings, ask brief questions, or provide comments on other School District matters.

Residents who have more in-depth concerns or complex issues than cannot be suitably addressed during the comment and question period are encouraged to contact Trustees or staff individually or, if desired, to arrange a formal presentation on the Board agenda. In general, Board policy indicates that questions or concerns are best handled as near the location of the issue as possible. Matters currently under negotiation, litigation, or related to personnel, will not be discussed in public session.

Delegations at Meetings

As a vehicle for affirming its policy of open Board-community relations and the rights of citizens to make their views known to the Board, delegations are welcome to express such views at regular Board meetings or a Standing Committee meeting. Since issues can be considered and deliberated in more detail at the Committee level, whenever possible, the delegation will be requested to appear before the appropriate Standing Committee.

Requests for delegations at a regular Board meeting should be made in writing at least two (2) weeks in advance to either the Board Chair or the Secretary Treasurer. Requests to Standing Committees should be sent to the attention of the Secretary Treasurer at least one (1) week in advance.

A written statement outlining the issues should be presented at the time of the request for an appointment. Each delegation will be requested to name a spokesperson that will present the information to the Board or Standing Committee and act as a contact person to whom the Board may direct a reply at a later date. The delegation will be expected to limit any presentation to ten (10) minutes, followed by questions and comments. The Board will ordinarily take the presentation under advisement and may take action after due deliberation, usually at a subsequent meeting. If circumstances warrant, the Board may receive such delegation "in-camera".

If a delegation has already presented its brief at a Board and/or Standing Committee meeting, its request to appear again before the Board and or Standing Committee may be denied unless the delegation has new information that is significantly different from the information already presented. Such information must be provided in writing to the Secretary Treasurer.

Minutes of Board Meetings

The Secretary Treasurer shall record proceedings of all Board meetings and keep on file the official copy of the minutes as well as necessary associated background materials. The minutes will contain a record of official actions taken and the general nature of the discussions for background purposes only, but will not contain an account of comments or opinions expressed by individual Trustees. Wherever reasonable, Board resolutions should include a complete record of recommendations acted upon or actions intended. A draft summary of motions will be posted on the School District website within three (3) days of the Board

meeting, whenever possible. Minutes of regular meetings will be available on the School District's website after they have been approved by the Board (after the next Board meeting) or may be viewed at the Board's Administration Office by members of the public by appointment with the Secretary Treasurer. Copies may be obtained for an appropriate fee, in compliance with the *School Act*.

Audiovisual Recording of Regular and Special Meetings

- a) Public meetings of the Board may be recorded by any member of the public, provided that notice is given by the Board in advance of the meeting. This notice must be included as a notation to the Board agenda, and announced at the beginning of the meeting.
- b) Audiovisual recording (including live-streaming) is strictly limited to the Board's proceedings.
- c) The filming of minors is not permitted unless prior consent, in accordance with the School District's procedures for student image release permissions and the protection of student personal information, has been secured.
- d) Personal recordings of board meetings are not the property or responsibility of the Board. Any resulting audiovisual recording is not considered an official record of the meeting and the Board is under no obligation to accept personal recordings as such.
- e) At no time may recording disrupt the view or hearing of attendees.
- f) At no time may recording disrupt the proceedings of the meeting.
- g) Requests made by an individual member of the public, who is not a Trustee, not to be recorded should be directed to the Chair in advance of the meeting. The Chair will communicate to the gallery accordingly. Where an advance request is not possible, the Chair will accommodate the request with appropriate direction as necessary.
- h) Staff of the North Vancouver School District who are invited to speak or present at a meeting do so with the understanding that they may be recorded.
- i) There shall be no recording of tablet screens or digital resources used at the Board table, excluding public presentation materials.
- j) The Board reserves the right to request that any recording that disrupts its proceedings or contravenes this, or any other Board policy, be stopped immediately. The minutes of the meeting will record that such direction was given.
- k) Where a concern arises involving inappropriate recording or sharing of personally recorded audiovisual material, the Board will review the use and may take action to request that the recording be deleted/destroyed.
- l) Any violations of these procedures are the sole responsibility of the individuals who make and distribute the recording and the Board accepts no responsibility for the quality, completeness, misuse, distortion, distribution, maintenance, access, preservation or destruction of such recordings.

Schedule ...B.5...
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Proposed Revised Policy 108: Board of Education – Trustee Code of Ethics**

Narration:

As part of the review process for drafting the new Trustee Handbook, Trustees identified District Policies and Administrative Procedures requiring addition/revision.

At the Board's recommendation, *Policy 108: Board of Education – Trustee Code of Ethics* requires updates to language and the addition of Administrative Procedures for dealing with infractions of the Trustee Code of Ethics.

Mark Pearmain, Superintendent of Schools, will introduce *Revised Policy 108: Board of Education – Trustee Code of Ethics* and the *Administrative Procedures* as attached to this Administrative Memorandum of September 25, 2018.

Attachments:

Policy 108: Board of Education – Trustee Code of Ethics

Policy 108: Board of Education – Trustee Code of Ethics – Administrative Procedures

RECOMMENDED MOTION:

that the Board of Education approve *Proposed Revised Policy 108: Board of Education – Trustee Code of Ethics* and the *Administrative Procedures* as attached to this Administrative Memorandum of September 25, 2018.

108 Board of Education – Trustee Code of Ethics

Adopted: March 12, 2013

Proposed Revised: September 25, 2018

Policy

In accordance with the School Act, the North Vancouver Board of Education recognizes its primary mandate to determine policy for the effective and efficient operation of its schools. The Board is committed to providing high quality education for all public school students within a supportive, accessible, and enriching learning environment.

As democratically-elected members of the Board, Trustees fully acknowledge the critical trust invested in the Board by the electorate and are dedicated to governing the affairs and business of the North Vancouver School District in a fair, respectful, and professional manner that recognizes and affirms the rights and dignity of students. Trustees represent the broad needs of the entire School District and the community, allocating resources efficiently, inclusively, and responsibly in the best interest of all students.

Trustees advocate for public education and promote the values, goals, and initiatives of the School District to other levels of government and relevant bodies.

Commitment Statements

1. Decorum

By working collaboratively and creatively with administrators, teachers, parents, and community leaders, Trustees model and contribute to a positive and receptive learning and working culture both within the Board and the School District. In exercising their duties of governance, Trustees understand the importance of mutual respect, transparency, and impartiality. Committed to ethical practice and principles, Trustees shall act with integrity and be accountable for their actions and decisions. To fulfill the responsibilities of public office effectively, Trustees are expected to attend all scheduled meetings of the Board; in the event of an unavoidable absence, Trustees shall inform the Board Chair.

2. Decision Making

Trustees shall consider information received from all sources, base their decisions upon all available facts, and vote impartially in every situation. To facilitate effective decision making, Trustees must be knowledgeable about the School Act; statutory requirements; existing Board policy and practices, initiatives, and long-range plans; and current educational issues, both local and provincial. It is expected Trustees shall be diligent in familiarizing themselves with supporting documents, in advance of meetings, in order to make informed and credible decisions.

3. Confidentiality

Trustees shall preserve the confidentiality of information discussed at closed school board or committee meetings and shall not release privileged information in any format to the public until the Board has done so in an official capacity.

4. Working Relationships

Trustees shall work with fellow board members in a spirit of harmony and cooperation and be respectful of differences of opinion. Trustees shall refrain from making discrediting comments about others, engaging in unwarranted criticism, or taking private action that could compromise the integrity or authority of the Board. Trustees shall observe proper decorum and encourage full, open, and courteous discussions in all matters with other Trustees. Information that may be of potential concern should not be concealed or withheld.

5. Public Relations

Trustees welcome constructive engagement and participation from the broad school community in establishing and interpreting policy on school operations, goals, and directions. Trustees will endeavour to share and incorporate the opinions and views of others in the deliberations and decisions of the Board. Timely reporting out of information will be provided to those who are impacted by Board decisions.

6. Conflict of Interest

It is the ethical and legal duty of each trustee to avoid conflict of interest in all trusteeship responsibilities. Trustees shall not use the schools or the School District's programs for personal advantage or for the advantage of family and friends. When a trustee becomes aware that he or she is in a position that creates a conflict of interest or a perceived conflict of interest, he or she will declare the nature and extent of the conflict at a public board meeting and abstain from deliberating or voting on the issue giving rise to the conflict.

7. Legal Authority of Individual Trustees

Trustees recognize that, as a Corporate Board, the authority to make decisions must only be made within an official meeting of the Board. Individual Trustees or committees of Trustees may not exercise the rights, duties, and powers of the Board. The Chair is the official spokesperson for the Board; other Trustees shall not speak on behalf of the Board unless authorized to act in such a capacity.

8. Support for Board Decisions

Trustees shall present their views through the process of Board debate. Regardless of holding a minority position in debate or casting an opposition vote, Trustees shall accept and endorse the majority decisions of the Board and be supportive of any proposed action or implementation that will ensure decisions have the intended outcome. Trustees also recognize and uphold the integrity and merits of their predecessors' work and achievements.

9. Trustee Professional Development

Trustees will endeavour to take advantage of educational conferences, workshops, and training sessions made available by local or provincial affiliations. Through participating in professional development opportunities, Trustees can enhance their knowledge of trustee roles and responsibilities and become acquainted with current educational topics and trends.

10. Scope of Delegated Responsibility

Trustees shall respect the authority vested in the role of the Superintendent of Schools and his/her senior staff and shall give the responsibility to manage and operationalize policies and directions, which have been established and evaluated by the Board, to its executive officers.

Trustees will uphold the commitments articulated in the Trustee Code of Ethics and address any violation(s) through the process outlined in the Administrative Procedures.

The Board shall review this policy within six months of the Inaugural Board Meeting.

Administrative Procedures

Policy 108: Board of Education – Trustee Code of Ethics – Administrative Procedures

Resources

[School Trustee Oath of Office Regulation](#) - Ministry of Education, Province of BC

[Local Government Elections Regulation](#) - Ministry of Education, Province of BC

**DRAFT POLICY 108: TRUSTEE CODE OF ETHICS
ADMINISTRATIVE PROCEDURES**

Trustees are required to conduct themselves in an ethical and prudent manner in compliance with the Trustee Code of Ethics (the “Code”). The failure by Trustees to conduct themselves in compliance with the Code may result in the Board instituting sanctions.

To assist the Board of Education in self-governance, the following process will be followed in dealing with infractions/complaints under the Trustee Code of Ethics. It is recommended that Trustees attempt to work through challenges at the source prior to formalizing a complaint through the official process. If resolution at the source is not possible, the following processes will be followed.

Conciliatory Measures

A Trustee who believes that a fellow Trustee has violated the Code is encouraged to seek resolution of the matter through appropriate conciliatory measures prior to commencing an official complaint under the Code. It is recognized that for reasons which may include the nature of the issue of concern or the manner in which it has come to a Trustee’s attention, conciliatory measures may not be appropriate.

Conciliatory measures shall include:

1. The Trustee who believes a violation has occurred will engage in an individual private conversation with the Trustee affected.
2. Failing resolution through the private conversation the parties will engage the Board Chair, Vice Chair or designate to gain resolution. If the concern is with the Board Chair, the concern should be raised with the Vice Chair.
3. The Chair and at the Chair’s option the Chair and Vice Chair will attempt to resolve the matter to the satisfaction of the Trustees involved.

It is recognized that a contravention of the Code may occur that is relatively minor, or committed inadvertently or due to an error of judgment made in good faith. In such instances the priority shall be to alert the offending Trustee to the breach and his/her obligations under the Code. Only serious and/or reoccurring breaches of the Code by a Trustee should be investigated following the official complaint procedure. Both the offending and offended Trustee shall seek resolution in a conciliatory fashion marked by mutual respect, seeking to understand with an openness to growth and improvement.

Official Complaint Process

1. A Trustee who wishes to commence an official complaint under the Code shall file a letter of complaint with the Board Chair within a reasonable period of time following the alleged event occurring or of knowledge of the same and indicate the nature of the complaint and the section or sections of the Code that are alleged to have been violated by the Trustee. The Trustee who is alleged to have violated the Code and all other Trustees shall be forwarded a confidential copy of the letter of complaint as part of the confidential agenda materials for a closed meeting.
2. When a Trustee files a letter of complaint, and a copy of that letter of complaint is forwarded to all Trustees, the filing, notification, content and nature of the complaint shall be deemed to be strictly confidential, the public disclosure of which shall be deemed to be a violation of the Code. Public disclosure of the complaint and any resulting decision taken by the Board may be disclosed by the Board Chair only at the direction of the Board, following the disposition of the complaint by the Board at a Code hearing.
3. The Board Chair shall convene, as soon as is reasonable, a closed (in-camera) meeting of the Board to allow for a hearing of the alleged violation of the Code. As with any Board meeting,

quorum must be established for the meeting to proceed. For efficiency purposes and due to the potentially limited number of individuals who are able to participate in a vote related to a complaint, all Trustees will make best efforts to attend such meetings of the Board, even in circumstances where such individuals may be in a conflict of interest or may otherwise wish to abstain. Furthermore, a decision as to whether an individual will be permitted to attend a Board meeting related to a Code complaint by telephone may be made in a meeting held in advance of the meeting in which a complaint will be considered.

4. At the closed (in-camera) meeting of the Board, the Board Chair shall indicate, at the commencement of the meeting, the nature of the business to be transacted. Procedural fairness and the rules of natural justice shall govern the formal inquiry. Without limiting what appears below, the Board Chair shall ensure fairness in dealing with the complaint by adhering to the following procedures, which may be adapted by direction of the Board in order to address the circumstances of the complaint, provided that any deviation from this process is consistent with natural justice and procedural fairness:
 - a. The complaint shall be heard at a Code of Ethics hearing, at a closed (in-camera) Board meeting convened for that purpose.
 - b. All preliminary matters, including whether adaption to the process for the hearing should be amended or whether one (1) or more Trustees may have a conflict of interest in making a decision regarding the complaint, shall be dealt with prior to any submissions about the complaint.

A conflict of interest is as defined in the Code and as may be determined by an individual or a majority of those Trustees present at a Code of Ethics hearing. A conflict of interest is ordinarily raised only in circumstances where a Trustee has a personal interest in the outcome. It would not typically be raised in circumstances where a Trustee has been a witness to conduct that is the subject matter of a complaint since it is expected that all Trustees will conduct themselves in accordance with the Code and in the interests of the School District. If it is determined that a Trustee is in a conflict of interest, the Trustee shall not participate in deliberations or vote in respect of any resolution however the Trustee shall be present as required in order to maintain quorum of the Board.

- c. The sequence of the Code of Ethics hearing shall be in keeping with the following which is intended to provide a fair opportunity for both parties to be heard and to respond as appropriate. Neither party is obligated to make submissions or to respond to questions.
 - i. The complaining Trustee shall provide a presentation which may be written or oral or both. The complaining Trustee may opt to rely on the written Complaint in place of this presentation;
 - ii. The respondent Trustee shall provide a presentation which may be written or oral or both;
 - iii. The complaining Trustee shall then be given an opportunity to reply to the respondent Trustee's presentation;
 - iv. The respondent Trustee shall then be provided a further opportunity to respond to the complaining Trustee's presentation and subsequent remarks;
 - v. The remaining Trustees of the Board shall be given the opportunity to ask questions of both parties;
 - vi. The complaining Trustee shall be given the opportunity to make final comments; and
 - vii. The respondent Trustee shall be given the opportunity to make final comments.
- d. Following the presentation of the respective positions of the parties, the parties and all persons other than the remaining Trustees who do not have a conflict of interest shall be required to leave the room, and the remaining Trustees shall deliberate in private, without assistance from staff. The Board may, however, in its discretion, call upon legal advisors to assist them on points of law or upon staff in respect of any points of information or to provide administrative direction or for assistance in the drafting of a resolution.

- e. If the remaining Trustees in deliberation require further information or clarification, the parties shall be reconvened and the requests made in the presence of both parties. If the information is not readily available, the presiding Chair may request a recess or, if necessary, an adjournment of the hearing to a later date.
- f. If an investigation by an external party is requested by a majority of Trustees taking part in the deliberations (the "Voting Trustees"), such investigation will be conducted in accordance with the procedures of natural justice and a report of the same will be made to the Board upon the hearing reconvening, with an opportunity for submissions to be made by the parties in respect of the same. The Board may, in its discretion, call upon legal advisors to assist them in the event an investigation is requested.
- g. The Voting Trustees in deliberation may draft a resolution(s) indicating what action, if any, may be taken regarding the complaint and any party.
- h. The presiding Chair shall reconvene the parties and any other Trustees to the Code of Ethics hearing.
- i. The presiding Chair shall call for a resolution(s) to be placed before the Board and a vote will be conducted. Only the Voting Trustees shall be able to vote on any resolution(s). In the event that any of the Voting Trustees requests that the vote occur by secret ballot, the vote will proceed by secret ballot for all Voting Trustees with the exception of any Voting Trustees who participate by telephone. Any Voting Trustees who are permitted to participate by telephone are deemed to waive the right to a secret ballot upon participating by telephone.
- j. The presiding Chair shall declare the closed (in-camera) Board meeting adjourned.
- k. All documentation that is related to the Code of Ethics hearing shall be returned to the Superintendent or designate immediately upon adjournment or conclusion of the Code of Ethics hearing and shall be retained in accordance with legal requirements. This includes all notes taken by Trustees other than the parties in relation to the submissions or deliberations.
- l. In the case of an adjournment for any reasons, no discussion by Trustees whatsoever of the matters heard at the hearing may take place until the meeting is reconvened. Only those members present for all submissions made in a Code of Ethics hearing will be permitted to deliberate or vote in respect of any resolution of a complaint

Sanctions

A violation of the Code may result in the Board instituting, without limiting what follows, any or all of the following sanctions:

1. Having the Board Chair write a letter of censure marked "personal and confidential" to the offending Trustee, on the approval of a majority of the Voting Trustees at the closed (in-camera) meeting of the Board;
2. Having a motion of censure passed by a majority of the Voting Trustees at the closed (in-camera) meeting of the Board;
3. Having a motion to remove the offending Trustee from one (1), some or all Board committees or other appointments of the Board passed by a majority of the Voting Trustees at the closed (in-camera) meeting of the Board.

The Board may, in its discretion and by resolution of the Voting Trustees, make public its findings where the Board has not upheld the complaint alleging a violation of the Code or where there has been a

withdrawal of the complaint or under any other circumstances that the Board deems reasonable and appropriate to indicate publicly its disposition of the complaint.

If a party to a complaint does not attend a Code of Ethics hearing where appropriate notice has been provided, the matter will be adjourned in the first instance. If a complaining Trustee indicates they will not attend a Code of Ethics hearing or does not attend for the second Code of Ethics hearing where appropriate notice has been provided, the complaint will be deemed to be withdrawn. If a respondent Trustee indicates they will not attend a Code of Ethics hearing or does not attend for the second Code of Ethics hearing where appropriate notice has been provided, the Code of Ethics hearing will proceed in the absence of the respondent Trustee and the respondent Trustee will be deemed to have waived participation in the hearing.

Any staff support that is necessary or requested under this process is administrative only.

Appeals Process

Trustees who have been sanctioned or have had other measures imposed upon them by the Board of Education under this Policy can appeal those decisions through the Courts, at their own expense.

**Schedule ...B.6....
of the
Administrative Memorandum**

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Trustee Stipends**

Narration:

Section 71 of the *School Act* states that “a board may authorize annually the payment of remuneration to the chair, vice chair and other trustees, and...a reasonable allowance for expenses necessarily incurred by the trustees in the discharge of their duties.”

In March 2013, the Board of Education adopted [Policy 107: Board of Education – Trustee Stipend, Resources, and Expenses](#). This policy and related [Administrative Procedures](#) addressed the method by which the annual stipend would be adjusted annually, each July 1, in accordance with the increase in the Vancouver Consumer Price Index (CPI). The Board of Education must pass a resolution each year to authorize any change in remuneration.

The Board of Education is being asked to consider a proposed increase of 3.3% for the period of July 1, 2018 through June 30, 2019, based upon the annual change in the Vancouver CPI. The proposed changes to the Trustee Stipend are noted in the following table.

Total Trustee Stipend

Position	Current	Proposed	Change
Chair	26,516	27,352	836
Vice Chair	25,188	25,979	791
Trustee	24,435	25,201	766

When comparing the North Vancouver School District Stipends to other School District Stipends, the current and proposed Stipends fall within the ranges. Comparator School Districts include: Delta (SD37), Richmond (SD38), Burnaby (SD41), West Vancouver (SD45), and Vancouver (SD39). Please note that the comparator rates are those identified in December 2017.

Schedule B.6 (continued)

Narration (continued):

Annual Trustee Stipend Comparisons

Position	NVSD 44		Comparator SD Ranges (2017 rates)	
	Current	Proposed	Low	High
Chair	26,516	27,352	24,557	28,899
Vice Chair	25,188	25,979	22,862	26,677
Trustee	24,435	25,201	22,297	26,677

Should the Board of Education wish to review the annual stipend amounts paid to the Chair, Vice Chair, and Trustees, and not simply the proposed 3.3% increase noted above, the Board may wish to contemplate different methodologies used by other School Districts to set annual stipends, future increases, and frequency of the increases in keeping with the *School Act*. Contemplating different methodologies will take research and time and has therefore not been contemplated in the proposed motion.

RECOMMENDED MOTION:

that the Board adopt new rates of Trustee remuneration rates per annum: Chair - \$27,352; Vice Chair - \$25,979; Trustee - \$25,201, effective July 1, 2018.

Schedule B.7.....
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Meetings**

Narration:

Trustees, as publicly elected representatives, are accountable to the public. Their decision making process should be available for public scrutiny. The ongoing practice of holding informational “seminar” meetings in private has proven to be problematic, despite the best intentions of keeping trustees informed. Holding seminars in private has reduced transparency, undermined the public trust, and potentially contributed to an environment in which problematic behaviour occurred (as noted in the Ministry of Education Consultant Report). That report recommended: “That the Chair and Superintendent cease holding any further closed meetings of trustees until the end of current trustee term of office (exceptions: official in-camera meetings as legally required).”

Our current meeting structure includes regular standing committee meetings on “Education and Programs”, “Finances and Facilities”, and “Towards the Future for Schools”. These standing committee meetings provide an opportunity to inform trustees and the public and offer an opportunity for participants to ask questions and seek clarifying information.

Whereas the North Vancouver School District’s (NVSD) Vision of Community Connections and Communications respectively state that we aspire to: “build strong, trusting relationships that develop the confidence and sensitivity needed to share ideas and create solutions within our schools, families of schools and school district” and “build trust, respect, and mutual understanding through open, proactive communications that convey the achievements and challenges of the school district.”;

Whereas NVSD’s Values which “set the tone for how individuals relate to each other..., support consistency and fairness in leadership, and guide us in working productively together to realize our vision” include Trust and Responsibility. The value of Trust states that “We act with integrity. We are open and honest in our communication with one another”. The value of Responsibility states that “We are accountable for our actions”;

Whereas NVSD Trustee Code of Ethics states, “In exercising their duties of governance, trustees understand the importance of mutual respect, transparency, and impartiality. Committed to ethical practice and principles, trustees shall act with integrity and be accountable for their actions and decisions”;

Whereas acting consistently with these Vision, Values, and Code of Ethics is particularly important for elected representatives. As elected representatives, School Trustees are entrusted by their community to ensure that the local community values are represented in the implementation of the education of their children in a public setting. Transparency and accountability are necessary for community members to be informed voters and elect the best people to represent their community interests.

RECOMMENDED MOTION:

that the North Vancouver Board of Education direct staff to present information and materials formerly presented in private seminars at public standing committee meetings wherever possible.

Schedule ...C.1....
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **French Immersion Curriculum Update & France/Canada Connection**

Narration:

In January 2016, the North Vancouver School District's *French Immersion Review Committee* was established. The committee, led by Dr. Joanne Robertson, Director of Instruction, includes elementary and secondary French Immersion teachers, administrators, as well as Canadian Parents for French and Trustee representatives.

The core mandate of the committee was to enhance the French Immersion program K-12 by reviewing accessibility and programming options. Two goals were identified as priority for the initial work of the Review Committee:

1. *Review current Ministry policies regarding recommended French instruction, graduation requirements for secondary French Immersion students, and programming aligned with the new BC Curriculum.*
3. *Make recommendations regarding future options for enhancing the configuration of courses and increasing flexibility and choice in programming at the three secondary French Immersion sites.*

Between March and September 2016, the Committee consulted with students, parents, and staff to explore challenges and potential enhancements to the Secondary French Immersion program. The Committee examined the data from surveys and student forums, discussed concerns and considerations, and developed recommendations for the reconfiguration of the Secondary French Immersion program beginning in September 2017. These recommendations were presented to the Board of Education in October 2016, and new courses were developed for implementation of the revised program in September 2017.

Joanne Robertson, Julie Bertrand (District French Facilitator) and Laura Stewart (Windsor Secondary Teacher Leader) will provide an overview of the new course development and implementation process during the first two years of the redesigned Secondary French Immersion program. In addition, the team will present information about our newly signed partnership with Académie Orléans-Tours in France.

Schedule C.2
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Trustee Election Information**

Narration:

The Superintendent will provide an update on the 2018 School Trustee Election. He will highlight important dates and opportunities for the public to get to know candidates.

Schedule ...C.3....
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Land Management**

Narration:

Updates on the Board's Land Management have been provided at each of the monthly Public Board Meetings.

Mark Pearmain, Superintendent of Schools, will present the attached *Land Management Update* (September 2018).

Attachment:

Land Management UPDATE – September 2018

Land, Learning & Livability Community Engagement Update

Argyle Secondary School: Replacement Update

DGS Construction Company Ltd. has commenced construction of the new replacement Argyle Secondary School. The project commenced in June 2018 with a focus on site excavation and foundation work. The new school is scheduled for occupancy in the summer of 2020 with demolition of the existing school and construction of the new field commencing in the fall of 2020.

Handsworth Secondary School: Replacement Update

KMBR Architects and Planners has commenced the conceptual design work of the new replacement Handsworth Secondary School. The project is currently in the Schematic Design Phase with construction anticipated to commence mid-2019. A Public Standing Committee scheduled for October 2, 2018 will update the public on: site massing, initial parking and transportation designs and internal connections within the school.

Mountainside Secondary School: Seismic Upgrade

A Project Development Report is before the Ministry of Education for final review, prior to advancing to the Treasury Board for project funding request and approval in fall of 2018.

Queen Mary Elementary School: Portable

A portable classroom has been relocated from our Maintenance Facility to Queen Mary Elementary to alleviate enrolment pressures in the Queen Mary and Lower Lonsdale areas. Occupancy of the new portable is anticipated prior to the end of September 2018.

Braemar Elementary School: Parcel

There has been no change in the status of the Braemar parcel.

Lucas: Status

There has been no change in the status of the Lucas site.

Cloverley: Status

Cloverley Elementary replacement is now the School Districts number one priority in our five-year capital plan, which was submitted to the Ministry. Feedback on the five-year capital plan is not anticipated until March of 2019.

Cheakamus – Cabin Retrofits

The School District in partnership with BCIT, and construction industry stakeholders and vendors, completed Deep Energy retrofits on two existing cabins. The benefits include; improved indoor air quality, enhanced thermal comfort, and dramatically reduced energy consumption.

This demonstration project will be used as an example of best practice for existing building retrofits, and will elevate the profile of Cheakamus Centre and School District 44 as environmental leaders.

Schedule ...C.4....
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Tuesday, September 11, 2018 Standing Committee Meeting**

Narration:

The Board will find attached a copy of the meeting summary from the September 11, 2018 Standing Committee Meeting.

Trustee Cyndi Gerlach will report on highlights of the meeting.

Attachment:

Meeting Summary – Board of Education Standing Committee, September 11, 2018

BOARD OF EDUCATION STANDING COMMITTEE

NORTH VANCOUVER SCHOOL DISTRICT

Meeting Summary of September 11, 2018

Meeting Summary of the Board of Education's Standing Committee Meeting held at the Education Services Centre, 2121 Lonsdale Avenue, North Vancouver, British Columbia, on Tuesday, September 11, 2018.

Meeting Attendance:

Trustees Forward, Gerlach, Higgins and Sacré and were all in attendance.

Call to Order:

Standing Committee Chair Cyndi Gerlach called the Standing Committee Meeting to order at 7:00 pm, thanking those in attendance for coming to engage with the School District. The traditional territorial lands of the Squamish Nation and Tsleil-Waututh Nation were acknowledged.

District Principal Kathleen Barter - Curriculum, Instruction, and Assessment:

Change over the last three years regarding curriculum and assessment has been monumental. Last year the focus was on communication student learning (reporting to parents). Comments were changed on the report cards to be much more meaningful and easier to understand; feedback from parents has been great. The focus on assessment (ongoing in the classroom) and reporting (communicating to parents) will continue this year.

Principal Jeremy Church - Social and Emotional Learning and Mental Health:

The school district is focusing on supporting student mental health from kindergarten all the way to grade 12. Last year, the school district worked to educate administrators (principals, vice principals and district leadership) so that they are fully aware of how we can support students proactively with mental health. This year, the goal is to engage in meaningful conversations throughout our school district so that we can ask questions and delve into the areas in which we need to enhance or improve.

District Principal Yolande Martinello - Artists for Kids:

Last year, a partnership with the Indigenous Education Department brought powerful Indigenous arts learning to students in North Vancouver. Roughly 15,000 students came through the Artists for Kids Gordon Smith Gallery as a result of this initiative. This year, Artists for Kids will continue to engage our entire community and more information about these initiatives will be shared throughout the year.

District Principal Deb Wanner - Academies, Early Learning, Early Literacy, and Physical Literacy:

Regarding literacy, librarians in all schools are using a new online database for digital resources that is very robust and powerful for student learning. This year, the primary literacy program will be invigorated. Physical literacy was a big focus last year and continues to be this year. We are working with various community partners to bring professional learning opportunities to staff for them to teach physical literacy to students. We are also educating parents.

District Principal Brad Baker - Indigenous Education:

The term has changed to Indigenous Education from Aboriginal Education. The work is important for all students in many ways – from creating schools that are welcoming and create a sense of belonging for all, to the best practices embedded within the First Peoples' Principals of Learning that are permeating the entire curriculum and deepening learning for all students. Over the past 18-months there has been a powerful partnership with Indigenous Education and Inclusive Education where the past racist practices of labelling Indigenous learners as 'special needs' is being tackled head-on; the goal is reconciliation in order to move forward to fully support Indigenous students in all ways. Overall, we have very successful Indigenous students.

.../2

Director of Education Programs, Outdoor School, Conor McMullan - Cheakamus Centre:

Over the past several years the programs at the Cheakamus Centre have been revamped as there has been a focus on modernizing the Cheakamus curriculums to reflect BC's new curriculum. They are also embedded Indigenous Education in more wholesome ways. The response to these changes has been excellent. Clear proof of this success has been the amount of students who now go through the intermediate program and then want to come back to volunteer as a secondary school counsellor at Cheakamus Centre.

District Principal Vince White - Inclusive Education

Inclusion is now embedded in all of the work we do in the school district. It is now a natural and mindset that is inherent in our system – we should be proud of this. A lot of work has been happening, but some of the highlights from last year that will continue into this year are: staff professional learning on a variety of inclusive education topics, SOGI initiatives, reconciliation, new curriculum and the value it brings to support diversity. Areas we are working on this year include: concerted and creative efforts to recruit specialist teachers and support workers; a revised approach to Non-Violent Crisis Intervention training throughout the school district; implementation of standardized evacuation procedures for students with mobility-related needs; development of a Seclusion and Restraint Policy; and consultation to gauge how we are doing to assess areas of growth.

The presentations can be found online: [Meetings & Minutes 2017/18](#)

Next Meeting:

October 2, 2018
Mountain View Room

Schedule C.5
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Out-of-Country Field Trips - Secondary**

Narration:

Seycove – a field trip to Portland, Oregon and Hanford, Washington, USA has been scheduled for October 3-6, 2018. The trip involves approximately 20 Grade 11 students in the Performance Learning Program, who will be accompanied by two teacher supervisors.

Travel to and within Oregon and Washington states will be by bus. Students will be accommodated in hotels. The cost per student is approximately \$600, which will be paid by students.

The purpose of this extracurricular trip is to learn firsthand about the basics of nuclear science as a component of inquiry into the Atomic Age and the simmering tension that existed between world superpowers during the Cold War. Students will visit a nuclear reactor site in Oregon, as well as the Manhattan Project National Historical Park in Hanford, Washington. Students will tour the B Reactor there, interview retired reactor operators that worked on the site when it was classified top secret, and complete project work onsite.

Seycove – a field trip to the Oregon Coast, USA is scheduled for October 13-19, 2018. The trip involves 20 Grade 8 students in the Performance Learning Program (PLP), accompanied by three teacher supervisors.

Students will travel by bus and mini-van. Accommodations will be in State Park yurts and at the Audubon Society of Portland's Outdoor School. The per-student cost of approximately \$1,135 will be paid by the students.

The purpose of this extracurricular trip is to undertake field learning at various sites in Oregon. Students will explore the natural history of the Oregon Coast, act as marine biologists at the Oregon Coast Aquarium in Newport, and conduct field work on coastal beaches.

Schedule ...C.6....
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Superintendent's Report**

Narration:

The Superintendent will provide an oral report on items of interest or concern to the Board not otherwise covered in the agenda.

Schedule C.7...
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers' Association (BCPSEA)**

Narration:

Trustees will provide an update on information related to BC School Trustees Association and BC Public Schools Employers' Association.

Schedule C.8
of the
Administrative Memorandum

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Trustees' Reports**

Narration:

The Chair will call for reports from Trustees on their activities on behalf of the Board.

**Schedule ...D.....
of the
Administrative Memorandum**

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Future Meetings**

Narration:

Date and Time	Event	Location
Tuesday, October 2, 2018 at 7:00 pm	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, October 16, 2018 at 7:00 pm	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, November 6, 2018 at 7:00 pm	Inaugural Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, November 20, 2018 at 7:00 pm	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver

All meetings will take place on the 5th floor in the Mountain View Room, unless otherwise noted.
 Pedestrian Access: Main West Entrance at 2121 Lonsdale Avenue, proceed by elevator to 5th Floor.
 Vehicle Access: Parkade Entrance off West 21st Street and Lonsdale Avenue, park on Level P1 and proceed by elevator to 5th floor.

**ScheduleE.....
of the
Administrative Memorandum**

Meeting Date: September 25, 2018 **Board** **Board, in camera**

Topic (as per the Memorandum): **Public Question & Comment Period**

Narration:

In accordance with Board Policy 104: Board of Education – Meetings; twenty (20) minutes will be provided at the end of a regular Board meeting during which attendees may provide comments or ask questions of the Board on business conducted during that meeting or on any matter pertaining to the School District. The Chair may defer a response if a question cannot be answered at that time.

In accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.