

**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 23, 2014 at  
 7:00 pm

			Estimated Completion Time
A.	Call to Order		
A.1.	Chair Stratton's opening remarks	(no schedule)	7:00 pm
A.2.	Motion to Approve Trustee Participation by Teleconference		7:00 pm
A.3.	Approval of Agenda (that the agenda, as recommended in the Administrative Memorandum, be adopted.)	(no schedule)	7:00 pm
A.4.	Public Comment Period		7:10 pm
A.5.	Approval of Minutes (that the minutes of the Public Meeting of June 17, 2014 be approved as circulated)	(no schedule)	7:15 pm
B.	Action Items		
B.1.	World Teachers' Day Declaration – October 5, 2014		7:20 pm
B.2.	World Mental Health Day Declaration – October 10, 2014		7:20 pm
B.3.	Audited Financial Statements for the Year Ended June 30, 2014		7:50 pm
B.4.	Notice of Motion – Land, Learning and Livability Community Engagement		8:00 pm
C.	Information and Proposals		
C.1.	Mental Health: Understandings, Actions and Future Directions		8:15 pm
C.2.	Trustee Election Process – Timelines and Candidate Orientation		8:20 pm
C.3.	North Vancouver Teachers' Association Collective Agreement Ratification		8:40 pm
C.4.	Land, Learning & Livability Community Engagement - Update		8:50 pm

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PUBLIC BOARD MEETING  
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7:00 pm

(continued)		Estimated Completion Time
C.5.	Out of Country Field Trips - Secondary	8:55 pm
C.6.	Superintendent's Report	9:00 pm
C.7.	Trustees' Reports	9:10 pm
D.	Future Meetings	9:10 pm
E.	Public Question & Comment Period	9:30 pm
F.	Adjournment	(no schedule) 9:30 pm

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

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Georgia Allison  
Secretary Treasurer

Schedule A.2.....  
of the  
Administrative Memorandum

Meeting Date:            September 23, 2014            ☒ Board            ☐ Board, in camera

Topic (as per the  
Memorandum):            **Motion for Trustee Participation by Teleconference**

**Narration:**

Board Vice Chair Cyndi Gerlach is unable to attend the meeting in person but wished to participate by teleconference. Chair Stratton will poll the Trustees for their agreement.

**RECOMMENDED MOTION:**

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.

Schedule A.4.....  
of the  
Administrative Memorandum

Meeting Date:                      September 23, 2014                      ☒ Board                      ☐ Board, in camera

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

**Narration:**

In accordance with Board Policy 104: Board of Education – Meetings (June 23, 2010 revision), the Board provides a (10) minute public comment period as the first item of business after the adoption of the agenda. Speakers will be allocated a maximum of two (2) minutes each. The ten-minute comment period is intended to be restricted to items on the evening's Board Agenda and 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.

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 pm – 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 17, 2014.

**PRESENT:** F. Stratton, Chair  
C. Gerlach, Vice Chair  
L. Bayne  
B. Forward  
M. McGraw  
C. Sacré  
S. Skinner

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### **A.1. Call to Order**

Chair Stratton called the meeting to order at 7:00 pm and welcomed those in attendance including City of North Vancouver Councilors Bell and Clark. The traditional territorial lands of the Squamish Nation were acknowledged by the Chair.

### **A.2. Approval of Agenda**

Moved by C. Sacré

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

Seconded by M. McGraw

Carried

### **A.3. Presentation – The Gordon and Marion Smith Foundation for Young Artists**

Superintendent John Lewis introduced this agenda item and welcomed Richard Savage, Vice President of the Board of Directors for the Gordon and Marion Smith Foundation for Young Artists, and Astrid Heyerdahl, Executive Director.

Continuing in the Foundation's support of the Artists for Kids Program, Mr. Savage presented to Chair Stratton a cheque in the amount of \$50,000. Chair Stratton thanked the Foundation for its continued support and Mr. Savage acknowledged additional Smith Foundation Directors in the audience: Paul Killeen, Peter Roskell and Mel Gardner.

### **A.4. Public Comment Period**

The ten-minute comment period is intended to be restricted to items on the evening's Board Agenda. 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.5. Approval of Minutes – Public Meeting of May 27, 2014**

A correction to the May 27, 2014 minutes was requested in B.4. *Capital and Seismic Funding*, page 6, fourth paragraph. As the initial motion received a friendly amendment, the word "carried" should be removed.

Moved by S. Skinner

that the minutes of the public meeting of May 27, 2014 be approved as amended

Seconded by L. Bayne

Carried

#### **A.6. Presentation – District Student Leadership Council**

Chair Stratton welcomed the following Executive members of the District Student Leadership Council (DSLCL): Golzar Eijadi (Argyle), Chris Boulton (Windsor), Sara McIntosh (Sutherland), Ali Carter (Seycove) and Mikaela Brown (Seycove).

The students thanked the Board for an opportunity to recap some of the year's highlights as well as identifying DSLCL goals for 2014/15. The District Student Leadership Council membership is comprised of likeminded students from across the District who are able to come together and voice an opinion on what is going on in the school environment around them. Members of the DSLCL Executive, whenever possible, attend the various public meetings of the Board and sit on School District committees. As well as participation in BC Student Voice, the semi-annual student conference sponsored by the Ministry of Education, the DSLCL annually hosts a student forum for NVSD students and this year's topic was assessment and included discussion around the need for fair assessment and helpful feedback.

In their goals, the DSLCL also addressed increasing its visibility among students District-wide by holding open houses at each secondary school and reaching out to the elementary schools by introducing a peer tutoring program "Study Buddies", with the aim to increase leadership at the grades 4-7 level.

In closing, the DSLCL representatives thanked the Board for the opportunity to share their ideas and experiences. The students responded to Trustees' questions concerning more diversity in assessment; additional Board support for the DSLCL; mentorship for the Study Buddy program to train future tutors; and connecting with the NV District Parent Advisory Council.

On behalf of the Board, the Chair thanked the students for their involvement and leadership; and indicated that the Board would like to meet in the future with the DSLCL Executive.

Superintendent Lewis extended thanks to the Administrators who have sponsored the DSLCL this year: Principal Brenda Bell (Cove Cliff), Vice Principal Greg Hockley (Seycove) and Vice Principal Cary Hungle (Handsworth).

In response to a question, the Superintendent of Schools clarified that testimonials and feedback, including that provided by the DSLCL, will be included when presenting the "Handbook for Assessment, Evaluation and Reporting".

#### **B.1. Education Reports for Board Approval (previously presented at Education & Programs Standing Committee)**

Chair Stratton introduced this agenda item and noted that the Education reports had been presented and discussed at the June 10, 2014 Education and Programs Standing Committee meeting. Superintendent of Schools John Lewis advised that Boards of Education are required, by legislation, to prepare and annually submit the District Literacy Plan, the District Achievement Contract and School Plans.

Joanne Robertson, Director of Instruction, was invited to the table to provide brief highlights on the District Literacy Plan and the District Achievement Contract, both of which will be posted to the website. It was noted that the [District Literacy Plan - June 2014](#) is a statement of the School District's commitment to work collaboratively with key community stakeholders to improve literacy for all residents of the North Shore, and in particular aboriginal learners.

Ms. Robertson noted that the [Aboriginal Education Enhancement Agreement, 2011-2016](#), was presented at the June 10th Education and Programs Standing Committee meeting and is available on the website. There was a question raised about the continuation of the Ministry's current position of Superintendent of Aboriginal Achievement. It was agreed that more

**B.1. Education Reports for Board Approval (previously presented at Education & Programs Standing Committee) (continued)**

information was needed and that the topic would be brought forward in September for discussion at a future Trustee Seminar to determine if an advocacy letter was required.

The [District Achievement Contract – June 2014](#) is the Board of Education's public commitment to improving student achievement. The Achievement Contract is a three-year plan, updated annually, and is the basis for the Superintendent's Report on Student Achievement provided to the Board each December. Work will commence in the Fall to develop the next three-year plan.

Moved by C. Sacré

that the Board of Education approve the *District Literacy Plan – June 2014* as attached to this Administrative Memorandum of June 17, 2014 and presented by Joanne Robertson, Director of Instruction - Learning Services, at the June 10, 2014 meeting of the Education and Programs Standing Committee.

Seconded by L. Bayne

Carried

Moved by B. Forward

that the *North Vancouver School District Achievement Contract*, as set out in Schedule B.1. of this Administrative Memorandum of June 17, 2014, be adopted in principle, and that, prior to submission to the Minister of Education, the document be amended to reflect final data updates available after June 17, 2014.

Seconded by C. Sacré

Carried

Chair Stratton recommended that if individual Trustees have questions regarding the School Plans at their liaison schools, to get in touch with their individual principals.

Moved by L. Bayne

that the Board of Education approve the 2014-15 School Plans for improving student achievement, developed and reviewed by the School Planning Councils and approved by the appropriate Assistant Superintendent.

Seconded by S. Skinner

Carried

Appreciation was extended to Joanne Robertson, Director of Instruction, for providing highlights to the Board and also to both Ms. Robertson and her colleagues for the work done preparing the reports.

**B.2. Disposal of Real Property Bylaw No. 2014-1 Keith Lynn Secondary Alternate School (KLASS)**

Following an introduction by the Chair, Secretary Treasurer Georgia Allison provided background highlights concerning the Board's Community Consultation and School Closure process in the Fall of 2009 to identify surplus properties, as well as the Budget Consultation process in the Spring of 2010. At its Public Meeting of April 20, 2010, the Board passed a bylaw to close the Keith Lynn Alternate Secondary School effective June 30, 2011, or when the consolidated secondary alternate program was developed. KLASS was closed on June 30, 2012 and is currently vacant. The Ministry granted the disposition (Disposal of Land or Improvements Order M193/08) of the property on April 30, 2013, conditional to a transaction being closed by March 31, 2014. An application to extend the disposition authority to March 31, 2015 was submitted and subsequent approval by the Ministry was received on November 27, 2013.

Commencing in the fall of 2010, the Board generated and formalized a process towards the development of long-term land management strategies and the approval of the *Surplus Land Retention and Disposition Strategy (February 2011)*, the *Community Engagement Principles, Goals and Decision-Making Framework (February 2012)* and *Guiding Principles (Revised September 2012)* in long-term land management.

**B.2. Disposal of Real Property Bylaw No. 2014-1 Keith Lynn Secondary Alternate School (KLASS) (continued)**

Secretary Treasurer Allison reported that a Request for Proposals (RFP) was issued in July 2012 that included Keith Lynn Alternate Secondary School, and Monteray, Ridgeway Annex, and Plymouth Elementary Schools. The RFP generated limited qualified interest in the KLASS property but a single Proponent was selected to negotiate the outright sale or a 99-year lease of the property. Subsequently the purchase offer was withdrawn during the due diligence period.

It was further reported that the District of North Vancouver indicated an interest in purchasing the site for a highway connector ramp to the Seylynn Town Centre, part of a more extensive highway improvement project under consideration by the municipality and the provincial government. The District of North Vancouver presented an offer in mid-May 2014 to purchase the site and negotiations have been underway for several weeks. Secretary Treasurer Allison reported that the completion of a purchase and sales agreement is forthcoming for the disposition of the KLASS site and that Board approval is required to sign the agreement and remove the related subjects to the agreement.

The recommendation was presented for the Board to authorize the Secretary Treasurer to enter into an agreement on its behalf to sell, and complete the sale of the Keith Lynn Alternate Secondary School and site to the Corporate District of North Vancouver for a sale price of \$5M, and on such other terms and conditions as the Secretary Treasurer may consider reasonable and in the best interests of the Board of Education and the School District.

Through questions to the Secretary Treasurer, it was clarified that District of North Vancouver Council has not yet considered the sale agreement, which would most likely be on an early July council agenda. District of North Vancouver staff members were aware that the item would be before the Board for its consideration at this evening's meeting.

Moved by M. McGraw

that School District No. 44 (North Vancouver) Disposal of Real Property Bylaw No. 2014-1 Keith Lynn Alternate Secondary School be read a first time;

Seconded by S. Skinner

Carried

Moved by B. Forward

that School District No. 44 (North Vancouver) Disposal of Real Property Bylaw No. 2014-1 Keith Lynn Alternate Secondary School be read a second time;

Seconded by C. Sacré

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) Disposal of Real Property Bylaw No. 2014-1 Keith Lynn Alternate Secondary School be read a third time, passed and adopted.

Seconded by C. Sacré

Carried

**B.3. Notice of Motion – Facilities Leasing and Rentals**

Board Chair Franci Stratton introduced this agenda item and noted that Trustee Forward had presented a Notice of Motion at the May 27, 2014 Public meeting of the Board of Education.

In his introductory rationale for the motion, Trustee Forward noted that leasing and rental income is an important component of the North Vancouver Board of Education's Annual Budget and his motion stems from discussion during the 2014/15 budget presentation at the Board's Public Meeting of May 27, 2014.



### **B.3. Notice of Motion – Facilities Leasing and Rentals (continued)**

#### Moved by B. Forward

that a comprehensive review of the School District's facility leasing and rentals be conducted in consultation with community partners such as the North Vancouver Recreation Commission, VCH's Youth Mental Health Services, and others, and that, staff provide the Board with recommendations for review and approval by October 2014 to enhance and improve lease and rental revenues, and to optimize operation of the School District's facility lease and rental system. The Report will also help inform the second stage of the School District's Land, Learning and Livability Community Engagement process.

#### Seconded by C. Sacré

Discussion took place regarding the comprehensiveness and scope of the review and its timelines and parameters. A friendly amendment was proposed as follows and the question was called.

#### Moved by S. Skinner

that the Board of Education at a Trustee Seminar, in the Fall of 2014, discuss the possibility that a comprehensive review of the School District's facility leasing and rentals be conducted in consultation with community partners such as the North Vancouver Recreation Commission, VCH's [Vancouver Coastal Health] Youth Mental Health Services, and others, and that, staff provide the Board with recommendations for review and approval by October 2014 to enhance and improve lease and rental revenues, and to optimize operation of the School District's facility lease and rental system. The Report will also help inform the second stage of the School District's Land, Learning and Livability Community Engagement process.

#### Seconded by B. Forward

#### Carried

### **C.1. DIALOG Design Report on Re-Use/Re-Development of Lucas Centre and Cloverley School Sites**

Secretary Treasurer Georgia Allison introduced this agenda item and provided a brief background regarding the Board's development and implementation of long-term land management strategies relating to its surplus school sites. In June 2013, a Request for Expression of Interest for Consultant Planning Services was issued to facilitate the School District's land management planning process for the Lucas Centre and the Cloverley School and site. Following a short-listing process, DIALOG Design was selected given its demonstrated expertise with issues that would relate to the renewals of these surplus sites such as communication with elected bodies and the public, community engagement, identifying realistic land-use plans and development options for each site, and estimating the potential market value of each property.

Over the last five months, DIALOG Design has undertaken a substantive review of each facility which included numerous public events for community input as well as an on-line survey. In concluding the terms of their agreement, the DIALOG team would present their findings to the Board at its June public meeting.

Noting that the completion and presentation of the report is a milestone in the School District's land management planning process, the Secretary Treasurer welcomed to the table Kevin King, Senior Planner, DIALOG Design; Gordon Easton, Managing Director, Colliers Consulting; and Peter Joyce, President, Bunt & Associates.

Though Trustees had previously received an electronic version of the [\*Summary Report for the North Vancouver School District Land Management Planning Process for the Lucas Centre and the Cloverley School and Site\*](#), at the meeting Trustees received print copies of the Full Document Package which included the Summary Report as well as material from the Open Houses, On Line Survey results, and a Transportation Assessment for each site.

### **C.1. DIALOG Design Report on Re-Use/Re-Development of Lucas Centre and Cloverley School Sites (continued)**

Kevin King, Senior Planner, with DIALOG, provided the following highlights:

- Process and Engagement – The process considered a range of possible scenarios for leveraging value from land deemed surplus to the School District's needs. Considerations were framed by two key concepts, the land as a "lever for learning" and land as a "place for learning". A series of two stakeholder meetings and two open houses were held at each site; as well as an on-line survey.
- Lucas Centre – Options and Outcomes – the open houses were well attended. Key themes of community concern include the extent of open space provided, transportation volume, provision of community uses and concerns related to density. Six concepts were initially presented for feedback; after inclusion of the feedback and broad site planning considerations, two options were developed for further analysis.
- Cloverley – Options and Outcomes - the open houses were well attended. Key themes of community concern included change of land-use on the site, maintaining the tennis courts, maintaining open space, high density development, and traffic. Four concepts were initially presented for feedback; after inclusion of the feedback and broad site planning considerations, two options were developed for further analysis.
- Next Steps – The summary report provides an overview of the potential opportunity to realize value from School District owned lands and is a source of information for the Board's consideration of the future of the two sites. The City of North Vancouver's draft "Official Community Plan" has identified each of these sites as a "Special Study Area". If this designation is approved, it would mandate additional community consultation to be undertaken in determining future land uses and densities on these sites. Members of the DIALOG team will meet with City staff to provide an overview of the report.

The Chair clarified that having just received the report at the evening's meeting, time is required to review the report with further study and discussion at a Trustee Seminar in the Fall.

In response to Trustees' questions, it was clarified that: the DIALOG meeting with City staff was scheduled for June 18, 2014; in terms of community communication, the stakeholder and open house meetings were the primary source in tandem with the School District's *Land, Learning and Livability* blog and that a few letters were forwarded to DIALOG for clarification of process; land valuation was done using a real estate analysis that blends maximization along with community amenities; analysis included long-term lease option at a 25% discount on market value and is an option most typically used by larger post-secondary organizations and First Nations; method of feedback (dots) incorporated at second open houses, specifically Cloverley, didn't provide a quantifiable analysis but did create an impression; and that through the four meetings and on-line survey, the DIALOG team developed a better understanding of community concerns.

Appreciation was extended to the presenters and members of the DIALOG team for their project work which has provided the Board with a framework to go forward.

### **C.2. Elementary School Fees 2014-15**

Superintendent of Schools John Lewis introduced this item and noted that, in accordance with [Policy 706 - School Fees](#), the elementary fees included in the Board agenda package for Trustees' information have been reviewed by the School Planning Councils. In addition, the proposed fee schedules were also shared with parents at Parent Advisory Council meetings prior to their finalization. Superintendent Lewis noted that the range of fees is based on cost recovery and Trustees are encouraged to contact their individual schools for clarification.

With regards to elementary school student planners, the Superintendent confirmed that they are an important resource, and would pass along the concern about planners that could support children with cognitive learning challenges.

### **C.3. 2013/14 Year In Review**

John Lewis, Superintendent of Schools, provided a brief reflection on some of the highlights and significant events that took place in the School District during 2013/14 and were reported by the media. The presentation on the Three-Year Operating Plan that traditionally takes place at the June Public meeting was postponed given other demands on administrators' time due to the current labour action.

### **C.4. Public Board Meetings 2014/15 (Tentative Schedule)**

Chair Stratton referred Trustees to the *Tentative Schedule - Public Board Meetings 2014/2015* prepared in accordance with Board Policy 104: *Boards of Education – Meetings*. The schedule including Standing Committee dates will be finalized in September 2014. Superintendent Lewis noted that the date of the municipal election (November 15, 2014) was taken into consideration when developing the schedule and that November meeting dates can be reviewed in the Fall at the Board's discretion.

### **C.5. Tuesday, June 10, 2014 Meeting of the Education and Programs Standing Committee**

Given that the recent meeting's topics were previously covered off in agenda item B.1. Education Reports for Board Approval, Lisa Bayne, Chair of the Education and Programs Standing Committee, had nothing further to report.

### **C.6. Land, Learning and Livability Community Engagement – Update**

John Lewis, Superintendent of Schools, introduced this agenda item and provided a brief update on the status of the Board's work to date towards long-term management of School District surplus sites, not already covered off previously in the meeting.

- Morningstar Development Ltd is continuing in its process with the District of North Vancouver municipal requirements towards a public hearing for development of the Monteray site.
- The Lions Gate Christian Academy is continuing the due diligence process in consultation with the District of North Vancouver to work towards an August 1, 2014 occupancy date.
- Anthem Properties' development application for the Ridgeway Annex site did not receive City Council's approval to proceed to a public hearing. The City of North Vancouver Council has expressed interest to host a meeting with the Board of Education to discuss the School District's land management strategy and increase their understanding of the properties involved. A meeting between City Council and the Board of Education is being scheduled to enable further discussion of the Board's land management strategy and provide an opportunity to provide clarification of the proposed redevelopment of Ridgeway Annex by Anthem Properties.
- A comprehensive land management update of progress to date on each of the eleven identified surplus sites will be prepared for October 2014, to demonstrate the progress made over the past three years.
- Joint correspondence from the School District and the Corporate of the District of North Vancouver has been sent to the Minister of Education regarding the request for full replacement of Argyle Secondary School. The Board of Education and District Mayor and Council indicated they would be pleased to meet with the Minister and appropriate ministry staff to address any remaining concerns to enable this project to move forward.

Chair Stratton reported that Ralph Sultan, MLA for West Vancouver-Capilano, had written in support of the School District's request.

### **C.7. Superintendent's Report**

Superintendent Lewis noted that the following items are included in the *Superintendent's Blog* (<http://blog44.ca/superintendent>):

### **C.7. Superintendent's Report (continued)**

- Soaring Career Conference – thank you to District Administrator Brad Baker for coordinating the Indspire Youth Career Conference, which had 28 students plus staff from Argyle, Sutherland, Carson Graham and Esliha7an secondary schools in attendance. Thank you to the Aboriginal Education team who encourage students to set high goals and seek out opportunities for personal growth.
- The Canadian Parents for French *Concours d'art oratoire 2014* North Vancouver School District competition took place on April 14<sup>th</sup> and 15<sup>th</sup> at the Education Services Centre. Students' speeches were well written and well presented to an audience of their peers, teachers and parents.
- Results from 2014 Sea to Sky Regional Heritage Fair – This year five NVSD students will continue on from the regional fair to present their projects at the provincial heritage fair to be held in Kamloops at the end of June.
- International Aboriginal Day Celebrations - Queen Mary, Norgate and Westview Elementary Schools hosted the first ever combined Aboriginal Day Celebrations on June 12<sup>th</sup>. The event took place at Queen Mary with over 800 people in attendance. Thank you to the planning committee of Bill Reid, Barbara Leigh and Lisa Upton and all those involved in the celebration.

### **C.8. Trustees' Reports**

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

1. Meetings attended by Trustees included:

- Public Board meetings
- Trustee Seminar/In Camera meetings
- Education and Programs Standing Committee meeting
- Board Planning Committee meeting
- CNV Parks & Environment Advisory Committee
- CNV Advisory Planning Commission
- Table Matters Network meeting
- City Council meeting
- BCPSEA conference calls
- BCSTA Metro Board Chair meeting
- Communications Committee meeting

2. Events attended by Trustees included:

- NVSD Employee Retirement Dinner
- Secondary school graduation ceremonies
- Larson Elementary 50 year celebration
- Senior Boys Rugby playoffs
- Grade 12 exit interviews at Carson Graham
- Aboriginal Day Celebrations at Queen Mary with Westview and Norgate
- Carson Graham band concert
- Launch of "Think Before You Let Them Drink" campaign
- Lunch with Jane Thornthwaite, MLA North Vancouver-Seymour, and the Honourable Stephanie Cadieux, Minister of Children and Family Development
- First Nations Graduation Celebration
- Sutherland Secondary Graduation Ceremony
- Handsworth Secondary Grad Banquet

### **Notice of Motion**

Trustee Skinner advised that she had a notice of motion for addition to the next Public Board meeting agenda. The motion, as noted below, was received following the evening's Board Meeting.

**C.8. Notice of Motion (continued)**

Whereas the NVSD has embarked on the long term land management Land, Learning and Livability initiative and is now, according to the Summary Report delivered to the Board by DIALOG Design, at the Review of the Planning Study stage for the Lucas Centre and Cloverley School facilities and sites. AND that the DIALOG report focused mainly on real estate development as a means to generate capital for the NVSD, while leasing and other community alternative uses have yet to be fully explored. DIALOG also reported that the majority of community members consulted for the report do not support selling the property for real estate purposes. And further that a Ministry of Education Ministerial Order requires Boards of Education to conduct broad consultation with local government, community organizations and the general public regarding alternative community uses and the disposal of land. AND finally, that the Board of Education is the key decision making body in the future use of the surplus properties that are part of the Land, Learning and Livability initiative.

BE IT RESOLVED

That the Board of Education develop and execute a next stage action plan for the Land, Learning, Livability initiative which will encompass broad consultation on the matter of alternate community uses for the NVSD's surplus facilities and land. This next stage action plan will be conducted prior to the City of North Vancouver's Special Study Area Process and will include consultation with local government, community organizations and the general public.

**Motion to Extend**

Moved by L. Bayne

to extend the meeting past 10:00 pm.

Seconded by C. Sacré

Carried

**D. Future Meetings**

Future public meetings of the Board were previously addressed in Item C.4. Public Board Meetings 2014/15 (Tentative Schedule).

**E. Public Question and 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.

Amanda Nichol, City of North Vancouver resident, spoke to a comment made by the Chair during presentation of the DIALOG report, to which the Chair provided clarification.

**F. Adjournment**

The established agenda being completed, the Chair adjourned the meeting at 10:01 pm and thanked those who attended.

Certified Correct:

\_\_\_\_\_  
Georgia Allison  
Secretary Treasurer

\_\_\_\_\_  
Franci Stratton  
Chair, Board of Education

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

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

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the  
Memorandum): **World Teachers' Day Declaration – October 5, 2014**

**Narration:**

October 5, 2014 is World Teachers' Day. In 1994, UNESCO, the United Nations Educational, Scientific and Cultural Organization, inaugurated October 5th as an annual day to celebrate the essential role of teachers in providing quality education at all levels. World Teachers' Day represents a significant symbol of the awareness, understanding and appreciation displayed for the vital contribution that teachers make to education and development. UNESCO's World Teacher's Day theme is "*Invest in the future, Invest in teachers*" and addresses the critical role that teachers play in the development of the younger generation, the need to increase the number of teachers today, and the importance of teachers to society.

Along with over 100 countries around the world, the Canadian Teachers' Federation and its Member organizations across the country celebrate World Teachers' Day through a public awareness campaign that highlights the contributions of the teaching profession. The Federation's 2014 motto is "*It all starts with a qualified teacher*".

**RECOMMENDED MOTION:**

that the Board declare October 5, 2014 as World Teachers' Day in North Vancouver School District.

Schedule B.2.....  
of the  
Administrative Memorandum

Meeting Date:                      September 23, 2014                      ☒ Board                      ☐ Board, in camera

Topic (as per the  
Memorandum):                      **World Mental Health Day Declaration – October 10, 2014**

**Narration:**

World Mental Health Day, which is supported by the United Nations (UN), is annually held on October 10 to raise public awareness about mental health issues worldwide. This event promotes open discussions on illnesses, as well as investments in prevention and treatment services.

In 2014, the focus of World Mental Health Day is Schizophrenia.

Further in this evening's meeting, Assistant Superintendent Pius Ryan will speak to local community and School District initiatives to support positive mental health as well as raise awareness. To assist in building awareness of positive mental health please wear purple on October 10<sup>th</sup>.

**RECOMMENDED MOTION:**

that the Board declare October 10, 2014 as World Mental Health Day in North Vancouver School District.

Schedule B.3.  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the Memorandum): **Audited Financial Statements for the Year Ended June 30, 2014**

**Narration:**

Georgia Allison, Secretary Treasurer, will introduce the 2012/13 Audited Financial Statements.

The Financial Statements, audited by KPMG, have been prepared consistent with the format prescribed by the Ministry of Education. Stephen Wurz, Director, Financial Services, will provide an overview of the Audited Financial Statements. The Board's auditor, Ms. Lenore Lee of KPMG, is in attendance this evening to present the Auditor's Report to the Board and respond to questions.

The approved Financial Statements must be forwarded to the Minister of Education by September 30, 2014.

**Attachment:**

School District Audited Financial Statements Fiscal Year 2013/2014

**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, 2014 as presented in Schedule B.3. of September 23, 2014.



Audited Financial Statements of

# **School District No. 44 (North Vancouver)**

June 30, 2014

# School District No. 44 (North Vancouver)

June 30, 2014

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# School District No. 44 (North Vancouver)

Statement 1

## Statement of Financial Position

As at June 30, 2014

	2014 Actual	2013 Actual (Recast)
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	30,736,908	32,535,409
Accounts Receivable		
Due from Province - Ministry of Education	1,245,336	151,118
Due from Province - Other	12,085	22,373
Other (Note 3)	1,562,762	1,577,654
Inventories for Resale (Note 4)	457,236	342,381
<b>Total Financial Assets</b>	<b>34,014,327</b>	<b>34,628,935</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	3,848,455	57,501
Due to Province - Other (Note 5)	6,213,296	7,210,110
Other	7,172,315	9,449,063
Unearned Revenue (Note 6)	6,454,511	6,156,086
Deferred Revenue (Note 7)	3,274,621	3,446,797
Deferred Capital Revenue (Note 8)	179,480,933	182,066,906
Employee Future Benefits (Note 9)	6,355,156	6,311,960
<b>Total Liabilities</b>	<b>212,799,287</b>	<b>214,698,423</b>
<b>Net Financial Assets (Debt)</b>	<b>(178,784,960)</b>	<b>(180,069,488)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 10)	280,380,411	281,608,110
Prepaid Expenses	1,000,079	332,529
<b>Total Non-Financial Assets</b>	<b>281,380,490</b>	<b>281,940,639</b>
<b>Accumulated Surplus (Deficit) (Note 13)</b>	<b>102,595,530</b>	<b>101,871,151</b>

Contractual Obligations and Contingencies (Note 15 and 17)

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

Statement of Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	130,264,353	126,916,992	130,535,068
Other	150,000	249,156	247,649
Federal Grants	2,500	6,616	3,232
Tuition	7,243,000	7,591,171	6,965,380
Other Revenue	10,158,801	10,661,835	10,157,951
Rentals and Leases	1,550,850	1,596,821	1,639,970
Investment Income	402,000	415,640	355,961
Gain (Loss) on Disposal of Tangible Capital Assets (Note 11)		38,116	9,367,066
Amortization of Deferred Capital Revenue	5,058,861	5,278,271	4,253,274
Recognition of Deferred Capital Revenue		503,558	
<b>Total Revenue</b>	<b>154,830,365</b>	<b>153,258,176</b>	<b>163,525,551</b>
<b>Expenses</b>			
Instruction	129,182,618	122,777,139	127,218,243
District Administration	5,083,089	5,280,645	5,059,391
Operations and Maintenance	24,114,236	24,099,048	22,536,226
Transportation and Housing	484,463	314,819	358,981
Debt Services	60,000	62,146	68,706
<b>Total Expense</b>	<b>158,924,406</b>	<b>152,533,797</b>	<b>155,241,547</b>
<b>Surplus (Deficit) for the year</b>	<b>(4,094,041)</b>	<b>724,379</b>	<b>8,284,004</b>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>101,871,151</b>	93,587,147
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<b>102,595,530</b>	<b>101,871,151</b>

**School District No. 44 (North Vancouver)**

Statement 4

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	\$	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(4,094,041)</u>	<u>724,379</u>	<u>8,284,004</u>
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(8,653,177)	<b>(8,752,047)</b>	(22,153,799)
Amortization of Tangible Capital Assets	9,421,904	<b>9,421,904</b>	8,330,617
Net carrying value of Tangible Capital Assets disposed of		<b>557,842</b>	32,175
<b>Total Effect of change in Tangible Capital Assets</b>	<u>768,727</u>	<u>1,227,699</u>	<u>(13,791,007)</u>
Acquisition of Prepaid Expenses		<b>(1,470,303)</b>	(1,325,154)
Use of Prepaid Expenses		<b>802,753</b>	1,329,568
<b>Total Effect of change in Other Non-Financial Assets</b>	<u>-</u>	<u>(667,550)</u>	<u>4,414</u>
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u><u>(3,325,314)</u></u>	<u><u>1,284,528</u></u>	<u><u>(5,502,589)</u></u>
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>1,284,528</b>	<b>(5,502,589)</b>
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(180,069,488)</b>	<b>(174,566,899)</b>
<b>Net Financial Assets (Debt), end of year</b>		<u><u><b>(178,784,960)</b></u></u>	<u><u><b>(180,069,488)</b></u></u>

# School District No. 44 (North Vancouver)

Statement 5

## Statement of Cash Flows

Year Ended June 30, 2014

	2014 Actual	2013 Actual (Recast)
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	724,379	8,284,004
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(1,069,038)	1,398,121
Inventories for Resale	(114,855)	26,509
Prepaid Expenses	(667,550)	4,414
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	1,514,206	(6,040,260)
Unearned Revenue	298,425	1,098,859
Deferred Revenue	(172,176)	634,784
Employee Future Benefits	43,196	13,012
Loss (Gain) on Disposal of Tangible Capital Assets	(42,618)	(9,367,066)
Amortization of Tangible Capital Assets	9,421,904	8,330,617
Amortization of Deferred Capital Revenue	(5,278,271)	(4,253,274)
Recognition of Deferred Capital Revenue	(503,558)	
<b>Total Operating Transactions</b>	<b>4,154,044</b>	<b>129,720</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(8,577,289)	(11,203,464)
Tangible Capital Assets -WIP Purchased	(174,758)	(10,950,335)
District Portion of Proceeds on Disposal	42,619	9,399,241
<b>Total Capital Transactions</b>	<b>(8,709,428)</b>	<b>(12,754,558)</b>
<b>Financing Transactions</b>		
Loan Payments		-
Capital Revenue Received	3,753,697	14,508,616
Repayment of Due to Province	(996,814)	(73,440)
<b>Total Financing Transactions</b>	<b>2,756,883</b>	<b>14,435,176</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,798,501)</b>	<b>1,810,338</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>32,535,409</b>	<b>30,725,071</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>30,736,908</b>	<b>32,535,409</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	30,736,908	32,535,409
	<b>30,736,908</b>	<b>32,535,409</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**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 three-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.

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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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

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. Inter-departmental balances and organizational transactions have been eliminated.

The School District does not control any significant external entities and accordingly no entities have been consolidated with the financial statements.

The School District does not administer any trust activities on behalf of external parties.

c) Cash and Cash Equivalents

Cash and cash equivalents include cash and 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

Inventories of supplies are recorded at the lower of costs and net realizable value using the average cost method. 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, 2014**

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**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 n).

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 (EARS) of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed for use at June 30, 2016. 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, 2014**

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**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) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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

k) 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 executor 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.

l) Prepaid Expenses

Payments for insurance, subscriptions, membership and maintenance contracts for use within the 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.

m) 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.

n) Revenue Recognition

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

Contributions received or where eligibility criteria have been met, 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.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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

n) Revenue Recognition *(continued)*

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

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.

o) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest for the capital loan payable to the BC Provincial Treasury.

Allocation of Costs

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

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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

p) 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.

q) Measurement Uncertainty

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

r) Comparative Figures

Certain 2013 comparative figures have been recast to record additional post employment benefit obligations. Salaries and benefits expenses were increased from \$127,645,275 to \$127,669,084 and Accrued Employee Benefit Obligations from \$6,122,946 to \$6,311,960, resulting in a change to Accumulated Surplus from \$102,070,962 to \$101,871,151 at June 30, 2013 and a change to Accumulated Surplus from \$93,763,149 to \$93,587,147 at July 1, 2012.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<b>2014</b>	<b>2013</b>
GST/PST/HST Receivable	\$ 151,068	\$ 315,646
Recoverable Insurance Claims	72,281	25,502
Recoverable Payroll	119,875	126,274
Sundry Billings	693,230	711,375
Miscellaneous Receivables	503,488	364,512
Special Purpose	22,820	34,345
	<b><u>\$1,562,762</u></b>	<b><u>\$1,577,654</u></b>

**NOTE 4      INVENTORIES FOR RESALE**

Inventories for resale include:

	<b>2014</b>	<b>2013</b>
Publications	\$150,748	\$ 150,748
Artists for Kids - Prints	306,488	191,633
	<b><u>\$457,236</u></b>	<b><u>\$ 342,381</u></b>

**NOTE 5      CAPITAL LOAN PAYABLE**

The following loans approved under *Section 144* of the *School Act* are outstanding:

Approval Date	Year Borrowed	Interest Rate	Term	Amount Borrowed	Balance O/S
November 27, 2008	2008	0.45% – 1.02%	1 – 3 Months	\$6,213,296	\$6,213,296
Unamortized Discount					<u>(292)</u>
Total					<u>\$6,213,004</u>

The School District has been approved to borrow up to \$10,500,000 related to specific Capital Projects. The capital loan outstanding of \$6,213,296 is payable to the BC Provincial Treasury, Debt Management. The loan is advanced for one to three months at a time and interest is paid to the Province of British Columbia at the time of the maturity. The principal will be repaid through future land sales. The related unamortized discount on the loan interest of \$292 has been netted against the loan principal.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**NOTE 6      UNEARNED REVENUE**

	<b>2014</b>	<b>2013</b>
Balance, beginning of year	\$6,156,086	\$5,057,227
Changes for the year:		
Increase:		
Tuition fees collected	7,910,504	7,938,679
Other	249,128	283,706
	<u>8,159,632</u>	<u>8,222,385</u>
Decrease:		
Tuition fees recognized	(7,591,171)	(6,965,380)
Other	(270,036)	(158,146)
	<u>(7,861,207)</u>	<u>(7,123,526)</u>
Net changes for the year	<u>298,425</u>	<u>1,098,859</u>
<b>Balance, end of year</b>	<b><u>\$6,454,511</u></b>	<b><u>\$6,156,086</u></b>

**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.

	<b>2014</b>	<b>2013</b>
Balance, beginning of year	\$3,446,797	\$2,812,013
Changes for the year:		
Increase:		
Provincial grants	3,445,563	4,291,202
Other revenue	6,867,532	7,061,721
Investment income	4,901	6,041
	<u>10,317,996</u>	<u>11,358,964</u>
Decrease:		
Allocated to Revenue	(10,490,172)	(10,724,180)
Net changes for the year	<u>(172,176)</u>	<u>634,784</u>
<b>Balance, end of year</b>	<b><u>\$3,274,621</u></b>	<b><u>\$3,446,797</u></b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**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>2014</u>	<u>2013</u>
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$164,016,440	\$ 127,170,428
Increases:		
Capital additions	2,785,065	9,259,277
Transfer from deferred capital revenue – work in progress	17,560,647	31,840,009
Decreases:		
Amortization	(5,278,271)	(4,253,274)
Revenue Recognition Write off of Building	(557,842)	-
Net change for the year	<u>14,509,599</u>	<u>36,846,012</u>
Balance, end of year	<u>178,526,039</u>	<u>164,016,440</u>
<b>Deferred capital revenue – work in progress</b>		
Balance, beginning of year	17,610,646	40,384,017
Increases:		
Transfer from deferred capital revenue - unspent	1,473	9,066,638
Decreases:		
Transfer to deferred capital revenue subject to amortization	(17,560,647)	(31,840,009)
Net change for the year	<u>(17,559,174)</u>	<u>(22,773,371)</u>
Balance, end of year	<u>51,472</u>	<u>17,610,646</u>
<b>Deferred capital revenue - unspent</b>		
Balance, beginning of year	439,820	4,257,119
Increases:		
Provincial Grants – Ministry of Education	3,569,268	14,019,833
MOE Restricted portion of proceeds on disposal	127,857	372,688
Other	56,572	109,355
Investment income	-	6,740
	<u>3,753,697</u>	<u>14,508,616</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,785,065)	(9,259,277)
Transfer to deferred capital revenue – work in progress	(1,473)	(9,066,638)
MOE Restricted Capital applied to debt retirement	(503,557)	-
	<u>(3,290,095)</u>	<u>(18,325,915)</u>
Net change for the year	<u>463,602</u>	<u>(3,817,299)</u>
Balance, end of year	<u>903,422</u>	<u>439,820</u>
<b>Total deferred capital revenue balance, end of year</b>	<u><b>\$179,480,933</b></u>	<u><b>\$ 182,066,906</b></u>



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**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, 2014</u>	<u>June 30, 2013 (Recast)</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	\$ 8,104,888	\$ 6,100,103
Service Cost	557,072	442,481
Interest Cost	242,172	261,527
Benefit Payments	(644,385)	(478,753)
Increase (Decrease) in obligation due to Plan Amendment	-	(173,120)
Actuarial (Gain) Loss	(644,484)	1,952,650
<b>Accrued Benefit Obligation – March 31</b>	<b><u>\$ 7,615,263</u></b>	<b><u>\$ 8,104,888</u></b>
<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	\$ 7,615,263	\$ 8,104,888
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(7,615,263)	(8,104,888)
Employer Contributions After Measurement Date	460,300	157,978
Benefits Expense After Measurement Date	(202,264)	(199,811)
Unamortized Net Actuarial (Gain) Loss	1,002,071	1,834,761
<b>Accrued Benefit Asset (Liability) - June 30</b>	<b><u>\$ (6,355,156)</u></b>	<b><u>\$ (6,311,960)</u></b>
<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	\$ 6,311,960	\$ 6,122,946
Recognize Benefit Expense April 1 - June 30, 2012		176,002
Accrued Benefit Liability (Asset) - July 1 (restated)	6,311,960	6,298,948
Net Expense for Fiscal Year	989,903	541,598
Employer Contributions	(946,707)	(528,586)
<b>Accrued Benefit Liability (Asset) - June 30</b>	<b><u>\$ 6,355,156</u></b>	<b><u>\$ 6,311,960</u></b>
<b>Components of Net Benefit Expense</b>		
Service Cost	\$ 557,501	\$ 471,129
Interest Cost	244,196	256,688
Immediate Recognition of Plan Amendment	-	(173,120)
Amortization of Net Actuarial (Gain)/Loss	188,205	(13,099)
<b>Net Benefit Expense (Income)</b>	<b><u>\$ 989,903</u></b>	<b><u>\$ 541,598</u></b>
<b>Assumptions</b>		
Discount Rate - April 1	0.03	0.0425
Discount Rate - March 31	0.0325	0.03
Long Term Salary Growth - April 1	0.025	0.025 + seniority
Long Term Salary Growth - March 31	0.025	0.025 + seniority
EARS - March 31	9.7	9.7

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**NOTE 10 TANGIBLE CAPITAL ASSETS**

<b>Net Book Value:</b>	<b>Net Book Value 2014</b>	<b>Net Book Value 2013</b>
Sites	\$12,558,605	\$ 12,558,605
Buildings	260,975,061	242,581,961
Buildings – work in progress	401,800	19,475,018
Furniture & Equipment	1,693,042	1,702,285
Vehicles	642,345	670,403
Computer Software	1,211,631	1,243,661
Computer Software – work in progress	34,738	294,815
Computer Hardware	2,863,189	3,081,362
<b>Total</b>	<b>\$280,380,411</b>	<b>\$ 281,608,110</b>

**June 30, 2014**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2014</b>
Sites	\$ 12,558,605	\$ -		\$ -	\$12,558,605
Buildings	329,427,548	7,248,988	(637,534)	19,213,238	355,252,240
Buildings – work in progress	19,475,018	140,020	-	(19,213,238)	401,800
Furniture & Equipment	3,094,179	300,175	-	-	3,394,354
Vehicles	1,360,625	108,005	(99,471)	-	1,369,159
Computer Software	1,869,853	47,126	(315,950)	294,815	1,895,844
Computer Software – work in progress	294,815	34,738	-	(294,815)	34,738
Computer Hardware	5,455,842	872,995	(1,729,649)	-	4,599,188
<b>Total</b>	<b>\$373,536,485</b>	<b>8,752,047</b>	<b>(2,782,604)</b>	<b>-</b>	<b>\$379,505,928</b>

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2014</b>
Sites	\$ -	-	-	-
Buildings	86,845,587	7,511,284	(79,692)	94,277,179
Furniture & Equipment	1,391,894	309,418	-	1,701,312
Vehicles	690,222	136,063	(99,471)	726,814
Computer Software	626,192	373,971	(315,950)	684,213
Computer Hardware	2,374,480	1,091,168	(1,729,649)	1,735,999
<b>Total</b>	<b>\$ 91,928,375</b>	<b>\$9,421,904</b>	<b>\$(2,224,762)</b>	<b>\$99,125,517</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**NOTE 10 TANGIBLE CAPITAL ASSETS**  
*(Continued)*

**June 30, 2013**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2013</b>
Sites	\$ 12,590,780	-	\$(32,175)	-	\$12,558,605
Buildings	288,019,757	9,617,782	(50,000)	31,840,009	329,427,548
Buildings – work in progress	40,580,784	10,734,243	-	(31,840,009)	19,475,018
Furniture & Equipment	2,958,427	290,626	(154,874)	-	3,094,179
Vehicles	1,277,756	103,784	(20,915)	-	1,360,625
Computer Software	1,864,682	268,279	(263,108)	-	1,869,853
Computer Software – work in progress	78,723	216,092	-	-	294,815
Computer Hardware	5,161,732	922,993	(628,883)	-	5,455,842
<b>Total</b>	<b>\$352,532,641</b>	<b>\$22,153,799</b>	<b>\$(1,149,955)</b>	<b>-</b>	<b>\$373,536,485</b>

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2013</b>
Sites	\$ -	-	-	-
Buildings	80,393,872	6,501,715	(50,000)	86,845,587
Furniture & Equipment	1,250,925	295,843	(154,874)	1,391,894
Vehicles	583,361	127,776	(20,915)	690,222
Computer Software	516,363	372,937	(263,108)	626,192
Computer Hardware	1,971,017	1,032,346	(628,883)	2,374,480
<b>Total</b>	<b>\$ 84,715,538</b>	<b>\$8,330,617</b>	<b>\$(1,117,780)</b>	<b>\$91,928,375</b>

- Buildings – work in progress having a value of \$401,800 (2013: \$19,475,018) and Software – work in progress having a value of \$34,738 (2013: \$294,815) have not been amortized. Amortization of these assets will commence when the asset is put into service.
- Works of art and historic 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 recorded as tangible capital assets and are not amortized. The value of the permanent art collection is \$1,589,180 (2013: \$1,585,145).

**NOTE 11 DISPOSAL OF SITES AND BUILDINGS**

During the year, the School District disposed portable buildings located at Mountainside Secondary School. The net proceeds to the District on the sales were \$170,476. A gain of \$38,116 was recorded on disposal and \$557,842 as a decrease in deferred capital revenue.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**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 Board of Trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer contributory pension plans. Basic pension benefits provided are based on a formula. The Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 32,000 retired members from school districts. The Municipal Pension Plan has about 179,000 active members, of which approximately 24,000 are from School Districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and the adequacy of plan funding. The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated an \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available later in 2016. Defined contribution plan accounting is applied to the plan as the plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets and cost to individual entities participating in the plan.

School District No. 44 paid \$12,859,435 (2013: \$12,668,397) for employer contributions to these plans in the year ended June 30, 2014.

**NOTE 13      ACCUMULATED SURPLUS**

Accumulated surplus consists of individual fund surpluses as follows:

	<b>2014</b>	<b>2013</b>
Invested in tangible capital assets	\$95,113,302	\$ 92,792,371
Operating surplus	7,357,283	4,934,942
Local capital surplus	124,945	4,143,838
	<b><u>\$102,595,530</u></b>	<b><u>\$ 101,871,151</u></b>

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2014, were as follows:

- Tangible capital assets purchased from operating fund: \$952,491
- Accumulated surplus transferred from operating to capital fund: \$288,000
- Tangible capital assets purchased from special purpose fund: \$598,618

**NOTE 13      ACCUMULATED SURPLUS**  
*(Continued)*

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

	<b>2014</b>	<b>2013 (Recast)</b>
<b>Restricted Surplus</b>		
Restricted Balances Schools	\$ 440,000	\$ 420,000
Salary & Benefit Expenses to support 3 year staffing plan	2,300,000	2,300,000
Additional Salary & Benefit Expenses to support next year staffing plan	2,784,300	1,916,189
Outstanding Purchase Orders as at June 30th	400,000	295,000
<b>Subtotal Internally Restricted</b>	<b>\$ 5,924,300</b>	<b>\$ 4,931,189</b>
<b>Unrestricted Surplus</b>	<b>1,432,983</b>	<b>3,753</b>
<b>Total Available for Future Operations</b>	<b>\$ 7,357,283</b>	<b>\$ 4,934,942</b>

**NOTE 14      RELATED PARTY TRANSACTIONS**

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

**NOTE 15      CONTRACTUAL OBLIGATIONS**

The School District has entered into contracts related to the Annual Facilities Grant totaling approximately \$620,000. Additionally, the School District has commitments for the operating lease of photocopiers as follows:

2015:	\$ 190,606
2016:	\$ 190,606
2017:	\$ 190,606
2018:	\$ 47,652

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

**NOTE 16      BUDGET FIGURES**

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 18, 2014. The Board approved the annual budget on May 27, 2014. The following table sets out the amended annual budget with a comparison to the annual budget.

**Annual Budget - Revenue and Expense**

**Statement 2**

	<b>2014 Amended Annual Budget \$</b>	<b>2014 Annual Budget \$</b>	<b>2014 Actual \$</b>
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	130,264,353	128,293,186	126,916,992
Other	150,000	150,000	249,156
Federal Grants	2,500	2,500	6,616
Tuition	7,243,000	7,243,000	7,591,171
Other Revenue	10,158,801	10,425,801	10,661,835
Rentals and Leases	1,550,850	1,750,850	1,596,821
Investment Income	402,000	402,000	415,640
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	38,116
Amortization of Deferred Capital Revenue	5,058,861	5,326,815	5,278,271
MOE Restricted Revenue for Debt Retirement	-	-	503,558
<b>Total Revenue</b>	<b>154,830,365</b>	<b>153,594,152</b>	<b>153,258,176</b>
<b>Expenses</b>			
Instruction	129,182,618	128,395,243	122,777,139
District Administration	5,083,089	5,194,388	5,280,645
Operations and Maintenance	24,114,236	24,112,609	24,099,048
Transportation and Housing	484,463	476,611	314,819
Debt Services	60,000	60,000	62,146
<b>Total Expense</b>	<b>158,924,406</b>	<b>158,238,851</b>	<b>152,533,797</b>
<b>Net Revenue (Expense)</b>	<b>(4,094,041)</b>	<b>(4,644,699)</b>	<b>724,379</b>
<b>Allocation (Retirement) of Surplus (Deficit)</b>	<b>715,000</b>	<b>2,115,441</b>	<b>-</b>
<b>Surplus (Deficit), for the year</b>	<b>(3,379,041)</b>	<b>(2,529,258)</b>	<b>724,379</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 17      CONTINGENCIES**

The School District has granted an irrevocable standby letter of credit in the amount of \$100,000 in favour of the Corporation District of North Vancouver. This letter is in lieu of security deposits for capital projects. A second 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.

In 2011, the School District was issued a writ of summons in a class action lawsuit involving 25 other school districts throughout the Province, seeking recovery of tuition fees paid for summer school courses in prior fiscal periods. The outcome of this action nor any potential financial consequences are known at this time.

On June 7, 2014, the BC Public School Employers' Association ("BCPSEA") entered into a Provincial Framework Agreement ("Framework") with the K-12 Presidents' Council and Support Staff Unions ("the Unions"). The Framework provides the Unions the wage settlement framework for inclusion in the collective agreement between local Support Staff Unions and the Board of Education. The Framework includes an Employee Support Grant for Support Staff union members who lost wages as a result of not crossing lawful picket lines as a result of the BC Teachers Federation strike or BCPSEA lockout shall be compensated for any lost wages. The payment of lost wages is contingent on the ratification of the collective agreements by no later than November 30, 2014. As of June 30, 2014, the estimate for the Employee Support Grant is approximately \$1,300,000.

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, 2014, 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 18      EXPENSE BY OBJECT**

	<u>2014</u>	<u>2013</u>
Salaries and benefits	\$ 122,736,226	\$ 127,669,084
Services and supplies	20,313,521	19,173,140
Interest	62,146	68,706
Amortization	9,421,904	8,330,617
	<u><u>\$ 152,533,797</u></u>	<u><u>\$ 155,241,547</u></u>

**NOTE 19      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, 2014**

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**NOTE 20      SUBSEQUENT EVENTS**

On June 17, 2014, the Board of Education approved the disposal of Keith Lynn Alternative Secondary School to the Corporation of the District of North Vancouver. A sales agreement was entered into on July 7, 2014 to sell the land and buildings for gross proceeds of \$5,000,000. The sale completed on August 1, 2014.

**NOTE 21      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. Cash equivalents consist of term deposits held with a credit union and the Provincial Central Deposit Program.

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 equivalents. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest 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.



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2014**

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**NOTE 21      RISK MANAGEMENT**  
*(Continued)*

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, 2014

	Operating Fund	Special Purpose Fund	Capital Fund	2014 Actual	2013 Actual (Recast)
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	4,934,942		96,936,209	<b>101,871,151</b>	93,763,149
Prior Period Adjustments					(176,002)
<b>Accumulated Surplus (Deficit), beginning of year, as restated</b>	<b>4,934,942</b>	-	<b>96,936,209</b>	<b>101,871,151</b>	93,587,147
<b>Changes for the year</b>					
Surplus (Deficit) for the year	3,662,832	598,618	(3,537,071)	<b>724,379</b>	8,284,004
Interfund Transfers					
Tangible Capital Assets Purchased	(952,491)	(598,618)	1,551,109	-	
Local Capital	(288,000)		288,000	-	
<b>Net Changes for the year</b>	<b>2,422,341</b>	-	<b>(1,697,962)</b>	<b>724,379</b>	<b>8,284,004</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>7,357,283</b>	-	<b>95,238,247</b>	<b>102,595,530</b>	101,871,151

# School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	126,669,961	123,315,971	126,441,814
Other	150,000	249,156	207,089
Federal Grants	2,500	6,616	3,232
Tuition	7,243,000	7,591,171	6,965,380
Other Revenue	3,555,801	3,732,462	3,533,045
Rentals and Leases	1,550,850	1,596,821	1,639,970
Investment Income	400,000	390,974	349,941
<b>Total Revenue</b>	<b>139,572,112</b>	<b>136,883,171</b>	<b>139,140,471</b>
<b>Expenses</b>			
Instruction	119,791,028	112,928,491	117,710,657
District Administration	4,998,089	5,237,739	5,009,264
Operations and Maintenance	14,692,332	14,677,144	14,205,609
Transportation and Housing	484,463	314,819	358,981
Debt Services	60,000	62,146	68,706
<b>Total Expense</b>	<b>140,025,912</b>	<b>133,220,339</b>	<b>137,353,217</b>
<b>Operating Surplus (Deficit) for the year</b>	<b>(453,800)</b>	<b>3,662,832</b>	<b>1,787,254</b>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<b>715,000</b>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(261,200)	(952,491)	(1,046,176)
Tangible Capital Assets - Work in Progress			(216,092)
Local Capital		(288,000)	(750,000)
<b>Total Net Transfers</b>	<b>(261,200)</b>	<b>(1,240,491)</b>	<b>(2,012,268)</b>
<b>Total Operating Surplus (Deficit), for the year</b>	<b>-</b>	<b>2,422,341</b>	<b>(225,014)</b>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>4,934,942</b>	<b>5,335,958</b>
Prior Period Adjustments			
April - June 2012 EFB Expense Restatement			(176,002)
<b>Operating Surplus (Deficit), beginning of year, as restated</b>		<b>4,934,942</b>	<b>5,159,956</b>
<b>Operating Surplus (Deficit), end of year</b>		<b>7,357,283</b>	<b>4,934,942</b>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted (Note 13)		7,357,283	4,740,000
Unrestricted			194,942
<b>Total Operating Surplus (Deficit), end of year</b>		<b>7,357,283</b>	<b>4,934,942</b>

# School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	\$	\$	\$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	123,578,498	<b>120,186,235</b>	123,203,041
Other Ministry of Education Grants			
Pay Equity	2,966,046	<b>2,966,047</b>	2,966,046
Scorer Training / Marker Training	18,842	<b>18,842</b>	54,842
Adult Education (Education Guarantee)	16,575	<b>29,764</b>	100,926
Carbon Tax Refund	90,000	<b>111,083</b>	116,959
Curriculum Redesign	-	<b>4,000</b>	-
<b>Total Provincial Grants - Ministry of Education</b>	<b>126,669,961</b>	<b>123,315,971</b>	126,441,814
<b>Provincial Grants - Other</b>	<b>150,000</b>	<b>249,156</b>	207,089
<b>Federal Grants</b>	<b>2,500</b>	<b>6,616</b>	3,232
<b>Tuition</b>			
Summer School Fees	90,000	<b>91,260</b>	84,245
Offshore Tuition Fees	7,153,000	<b>7,499,911</b>	6,881,135
<b>Total Tuition</b>	<b>7,243,000</b>	<b>7,591,171</b>	6,965,380
<b>Other Revenues</b>			
Miscellaneous			
Chekamus Centre	1,518,626	<b>1,335,499</b>	1,229,444
Reading 44 / Math 44	57,000	<b>9,664</b>	17,074
Band and Strings	508,375	<b>521,825</b>	506,264
Recoveries and Donations	147,000	<b>265,857</b>	119,009
Crossing Guards / School Meals / IEP	619,700	<b>809,625</b>	1,153,024
Artists for Kids	434,100	<b>310,931</b>	508,230
Academy Fees / BC Hydro Energy Program	271,000	<b>479,061</b>	
<b>Total Other Revenue</b>	<b>3,555,801</b>	<b>3,732,462</b>	3,533,045
<b>Rentals and Leases</b>	<b>1,550,850</b>	<b>1,596,821</b>	1,639,970
<b>Investment Income</b>	<b>400,000</b>	<b>390,974</b>	349,941
<b>Total Operating Revenue</b>	<b>139,572,112</b>	<b>136,883,171</b>	139,140,471

# School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	\$	\$	\$
<b>Salaries</b>			
Teachers	63,518,759	<b>59,001,326</b>	63,502,083
Principals and Vice Principals	8,377,189	<b>8,170,531</b>	8,245,168
Educational Assistants	11,854,280	<b>11,571,591</b>	11,862,992
Support Staff	10,827,173	<b>10,871,389</b>	10,644,856
Other Professionals	3,258,395	<b>3,285,185</b>	3,308,308
Substitutes	3,282,253	<b>3,261,482</b>	3,963,408
<b>Total Salaries</b>	<b>101,118,049</b>	<b>96,161,504</b>	101,526,815
<b>Employee Benefits</b>	24,953,314	<b>24,017,286</b>	23,549,305
<b>Total Salaries and Benefits</b>	<b>126,071,363</b>	<b>120,178,790</b>	125,076,120
<b>Services and Supplies</b>			
Services	5,794,789	<b>6,765,660</b>	5,535,474
Student Transportation	144,000	<b>68,550</b>	166,123
Professional Development and Travel	626,317	<b>601,182</b>	548,039
Rentals and Leases	56,000	<b>11,341</b>	6,734
Dues and Fees	58,700	<b>56,348</b>	56,656
Insurance	390,500	<b>354,140</b>	363,018
Interest	60,000	<b>62,146</b>	68,706
Supplies	4,711,668	<b>2,963,511</b>	3,364,039
Utilities	2,112,575	<b>2,158,671</b>	2,168,308
<b>Total Services and Supplies</b>	<b>13,954,549</b>	<b>13,041,549</b>	12,277,097
<b>Total Operating Expense</b>	<b>140,025,912</b>	<b>133,220,339</b>	137,353,217

# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	48,257,931	2,559,045	1,713,880	1,264,784	274	2,619,869	56,415,783
1.03 Career Programs	49,532		18,686	157,758		7,791	233,767
1.07 Library Services	1,478,435	115,103	176,212	150,795		5,480	1,926,025
1.08 Counselling	2,575,327					1,835	2,577,162
1.10 Special Education	4,853,534	115,747	9,138,882	560,410		261,496	14,930,069
1.30 English Language Learning	622,765	339				1,504	624,608
1.31 Aboriginal Education	314,122	116,933	352,127			13,462	796,644
1.41 School Administration		5,141,493		1,167,674		56,916	6,366,083
1.60 Summer School	270,025			35,621			305,646
1.61 Continuing Education							-
1.62 Off Shore Students	495,629			83,761	84,211	1,825	665,426
1.64 Other	73,849			16,638	88,126	7,678	186,291
<b>Total Function 1</b>	<b>58,991,149</b>	<b>8,048,660</b>	<b>11,399,787</b>	<b>3,437,441</b>	<b>172,611</b>	<b>2,977,856</b>	<b>85,027,504</b>
<b>4 District Administration</b>							
4.11 Educational Administration					770,074		770,074
4.40 School District Governance					166,338		166,338
4.41 Business Administration		121,871		965,973	1,300,318	5,135	2,393,297
<b>Total Function 4</b>	<b>-</b>	<b>121,871</b>	<b>-</b>	<b>965,973</b>	<b>2,236,730</b>	<b>5,135</b>	<b>3,329,709</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	10,177			76,723	515,033		601,933
5.50 Maintenance Operations				6,038,189	360,811	278,419	6,677,419
5.52 Maintenance of Grounds				329,286			329,286
5.56 Utilities							-
<b>Total Function 5</b>	<b>10,177</b>	<b>-</b>	<b>-</b>	<b>6,444,198</b>	<b>875,844</b>	<b>278,419</b>	<b>7,608,638</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration							-
7.70 Student Transportation			171,804	23,777		72	195,653
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>171,804</b>	<b>23,777</b>	<b>-</b>	<b>72</b>	<b>195,653</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							-
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>59,001,326</b>	<b>8,170,531</b>	<b>11,571,591</b>	<b>10,871,389</b>	<b>3,285,185</b>	<b>3,261,482</b>	<b>96,161,504</b>

# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2014

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2014 Actual	2014 Budget	2013 Actual (Recast)
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	56,415,783	15,292,284	71,708,067	3,005,361	74,713,428	76,500,222	77,793,296
1.03 Career Programs	233,767	51,117	284,884	216,167	501,051	416,604	343,778
1.07 Library Services	1,926,025	472,828	2,398,853	17,457	2,416,310	2,668,459	2,624,845
1.08 Counselling	2,577,162	653,853	3,231,015	11,152	3,242,167	2,717,620	3,363,927
1.10 Special Education	14,930,069	3,207,066	18,137,135	324,132	18,461,267	21,310,420	19,732,715
1.30 English Language Learning	624,608	169,536	794,144	225,684	1,019,828	1,349,431	1,084,677
1.31 Aboriginal Education	796,644	159,043	955,687	41,260	996,947	1,194,811	981,187
1.41 School Administration	6,366,083	1,409,000	7,775,083	151,852	7,926,935	7,766,016	7,872,608
1.60 Summer School	305,646	59,963	365,609	16,700	382,309	471,181	419,660
1.61 Continuing Education	-	-	-	-	-	-	291,624
1.62 Off Shore Students	665,426	163,919	829,345	658,580	1,487,925	3,491,032	1,573,379
1.64 Other	186,291	15,011	201,302	1,579,022	1,780,324	1,905,232	1,628,961
<b>Total Function 1</b>	<b>85,027,504</b>	<b>21,653,620</b>	<b>106,681,124</b>	<b>6,247,367</b>	<b>112,928,491</b>	<b>119,791,028</b>	<b>117,710,657</b>
<b>4 District Administration</b>							
4.11 Educational Administration	770,074	160,263	930,337	259,346	1,189,683	1,214,415	1,259,046
4.40 School District Governance	166,338	24,438	190,776	103,926	294,702	294,666	299,785
4.41 Business Administration	2,393,297	499,351	2,892,648	860,706	3,753,354	3,489,008	3,450,433
<b>Total Function 4</b>	<b>3,329,709</b>	<b>684,052</b>	<b>4,013,761</b>	<b>1,223,978</b>	<b>5,237,739</b>	<b>4,998,089</b>	<b>5,009,264</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	601,933	120,409	722,342	616,664	1,339,006	1,471,583	1,373,960
5.50 Maintenance Operations	6,677,419	1,450,185	8,127,604	2,293,689	10,421,293	10,227,206	9,949,825
5.52 Maintenance of Grounds	329,286	71,041	400,327	358,563	758,890	880,968	715,059
5.56 Utilities	-	-	-	2,157,955	2,157,955	2,112,575	2,166,765
<b>Total Function 5</b>	<b>7,608,638</b>	<b>1,641,635</b>	<b>9,250,273</b>	<b>5,426,871</b>	<b>14,677,144</b>	<b>14,692,332</b>	<b>14,205,609</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	81,187	81,187	-	-
7.70 Student Transportation	195,653	37,979	233,632	-	233,632	484,463	358,981
<b>Total Function 7</b>	<b>195,653</b>	<b>37,979</b>	<b>233,632</b>	<b>81,187</b>	<b>314,819</b>	<b>484,463</b>	<b>358,981</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans	-	-	-	62,146	62,146	60,000	68,706
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,146</b>	<b>62,146</b>	<b>60,000</b>	<b>68,706</b>
<b>Total Functions 1 - 9</b>	<b>96,161,504</b>	<b>24,017,286</b>	<b>120,178,790</b>	<b>13,041,549</b>	<b>133,220,339</b>	<b>140,025,912</b>	<b>137,353,217</b>

# School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual	2013 Actual (Recast)
	\$	\$	\$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	3,594,392	<b>3,601,021</b>	4,093,254
Other Revenue	6,603,000	<b>6,884,271</b>	6,624,906
Investment Income	2,000	<b>4,880</b>	6,020
<b>Total Revenue</b>	<u>10,199,392</u>	<u><b>10,490,172</b></u>	<u>10,724,180</u>
<b>Expenses</b>			
Instruction	9,391,590	<b>9,848,648</b>	9,507,586
District Administration	85,000	<b>42,906</b>	50,127
<b>Total Expense</b>	<u>9,476,590</u>	<u><b>9,891,554</b></u>	<u>9,557,713</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>722,802</u>	<u><b>598,618</b></u>	<u>1,166,467</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(722,802)	<b>(598,618)</b>	(593,445)
Tangible Capital Assets - Work in Progress			(573,022)
<b>Total Net Transfers</b>	<u>(722,802)</u>	<u><b>(598,618)</b></u>	<u>(1,166,467)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>



# School District No. 44 (North Vancouver)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2014

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community- LINK	Metro Regional Implementation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	211,201		31	2,908,035					297,983
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	263,766	1,558,073	17,310		224,000	61,250	277,338	1,043,826	
Other				6,821,999					25,533
Investment Income	479		66						4,027
	264,245	1,558,073	17,376	6,821,999	224,000	61,250	277,338	1,043,826	29,560
<b>Less:</b> Allocated to Revenue	475,446	1,531,157	7,277	6,826,900	224,000	61,250	277,338	1,025,098	34,526
<b>Deferred Revenue, end of year</b>	-	<b>26,916</b>	<b>10,130</b>	<b>2,903,134</b>	-	-	-	<b>18,728</b>	<b>293,017</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	474,967	1,531,157	7,211		224,000	61,250	277,338	1,025,098	
Other Revenue				6,826,900					30,499
Investment Income	479		66						4,027
	475,446	1,531,157	7,277	6,826,900	224,000	61,250	277,338	1,025,098	34,526
<b>Expenses</b>									
Salaries									
Teachers		540,691				1,312	30,272	155,338	
Educational Assistants		715,931						490,992	
Support Staff					152,137	525		42,906	
Substitutes		2,759							
	-	1,259,381	-	-	152,137	1,837	30,272	689,236	-
Employee Benefits		247,113			19,391	231	7,701	139,293	
Services and Supplies	79,965	24,663	7,277	6,623,763	52,472	59,182	239,365	196,569	34,526
	79,965	1,531,157	7,277	6,623,763	224,000	61,250	277,338	1,025,098	34,526
<b>Net Revenue (Expense) before Interfund Transfers</b>	395,481	-	-	203,137	-	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(395,481)			(203,137)					
	(395,481)	-	-	(203,137)	-	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 44 (North Vancouver)**

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2014

Schedule 3A (Unaudited)

	<b>Violence Prevention</b>	<b>NVOS Special Projects</b>	<b>TOTAL</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Deferred Revenue, beginning of year</b>	25,943	3,604	3,446,797
<b>Add:</b> Restricted Grants			
Provincial Grants - Ministry of Education			3,445,563
Other	20,000		6,867,532
Investment Income	308	21	4,901
	20,308	21	10,317,996
<b>Less:</b> Allocated to Revenue	27,180	-	10,490,172
<b>Deferred Revenue, end of year</b>	<b>19,071</b>	<b>3,625</b>	<b>3,274,621</b>
<b>Revenues</b>			
Provincial Grants - Ministry of Education			3,601,021
Other Revenue	26,872		6,884,271
Investment Income	308		4,880
	27,180	-	10,490,172
<b>Expenses</b>			
Salaries			
Teachers			727,613
Educational Assistants			1,206,923
Support Staff			195,568
Substitutes			2,759
	-	-	2,132,863
Employee Benefits			413,729
Services and Supplies	27,180		7,344,962
	27,180	-	9,891,554
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>598,618</b>
<b>Interfund Transfers</b>			
Tangible Capital Assets Purchased			(598,618)
	-	-	(598,618)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2014

	2014 Budget	2014 Actual			2013 Actual (Recast)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Provincial Grants					
Other				-	40,560
Other Revenue			45,102	45,102	
Investment Income			19,786	19,786	
Gain (Loss) on Disposal of Tangible Capital Assets		38,116		38,116	9,367,066
Amortization of Deferred Capital Revenue	5,058,861	5,278,271		5,278,271	4,253,274
Deferred Capital Revenue applied to debt		503,558		503,558	
<b>Total Revenue</b>	<u>5,058,861</u>	<u>5,819,945</u>	<u>64,888</u>	<u>5,884,833</u>	<u>13,660,900</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,421,904	9,421,904		9,421,904	8,330,617
<b>Total Expense</b>	<u>9,421,904</u>	<u>9,421,904</u>	<u>-</u>	<u>9,421,904</u>	<u>8,330,617</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(4,363,043)</u>	<u>(3,601,959)</u>	<u>64,888</u>	<u>(3,537,071)</u>	<u>5,330,283</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	984,002	1,551,109		1,551,109	1,639,621
Tangible Capital Assets - Work in Progress				-	789,114
Local Capital			288,000	288,000	750,000
<b>Total Net Transfers</b>	<u>984,002</u>	<u>1,551,109</u>	<u>288,000</u>	<u>1,839,109</u>	<u>3,178,735</u>
<b>Other Adjustments to Fund Balances</b>					
District Portion of Proceeds on Disposal		(42,619)	42,619	-	
Tangible Capital Assets Purchased from Local Capital		4,241,115	(4,241,115)	-	
Tangible Capital Assets WIP Purchased from Local Capital		173,285	(173,285)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>4,371,781</u>	<u>(4,371,781)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(3,379,041)</u>	<u>2,320,931</u>	<u>(4,018,893)</u>	<u>(1,697,962)</u>	<u>8,509,018</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>92,792,371</u>	<u>4,143,838</u>	<u>96,936,209</u>	<u>88,427,191</u>
<b>Capital Surplus (Deficit), end of year</b>		<u>95,113,302</u>	<u>124,945</u>	<u>95,238,247</u>	<u>96,936,209</u>

# School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets

Year Ended June 30, 2014

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	12,558,605	329,427,548	3,094,179	1,360,625	1,869,853	5,455,842	<b>353,766,652</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,651,901		105,168			<b>2,757,069</b>
Deferred Capital Revenue - Other		20,592	7,404				<b>27,996</b>
Operating Fund		3,142	259,101	2,837	47,126	640,285	<b>952,491</b>
Special Purpose Funds		395,482	29,854			173,282	<b>598,618</b>
Local Capital		4,177,871	3,816			59,428	<b>4,241,115</b>
Transferred from Work in Progress		19,213,238			294,815		<b>19,508,053</b>
	-	26,462,226	300,175	108,005	341,941	872,995	<b>28,085,342</b>
Decrease:							
Disposed of		637,534		99,471	315,950	1,729,649	<b>2,782,604</b>
	-	637,534	-	99,471	315,950	1,729,649	<b>2,782,604</b>
<b>Cost, end of year</b>	12,558,605	355,252,240	3,394,354	1,369,159	1,895,844	4,599,188	<b>379,069,390</b>
<b>Work in Progress, end of year</b>		401,800			34,738		<b>436,538</b>
<b>Cost and Work in Progress, end of year</b>	12,558,605	355,654,040	3,394,354	1,369,159	1,930,582	4,599,188	<b>379,505,928</b>
<b>Accumulated Amortization, beginning of year</b>		86,845,587	1,391,894	690,222	626,192	2,374,480	<b>91,928,375</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		7,511,284	309,418	136,063	373,971	1,091,168	<b>9,421,904</b>
Decrease:							
Disposed of		79,692		99,471	315,950	1,729,649	<b>2,224,762</b>
		79,692	-	99,471	315,950	1,729,649	<b>2,224,762</b>
<b>Accumulated Amortization, end of year</b>		94,277,179	1,701,312	726,814	684,213	1,735,999	<b>99,125,517</b>
<b>Tangible Capital Assets - Net</b>	<b>12,558,605</b>	<b>261,376,861</b>	<b>1,693,042</b>	<b>642,345</b>	<b>1,246,369</b>	<b>2,863,189</b>	<b>280,380,411</b>

**School District No. 44 (North Vancouver)**

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2014

	<b>Buildings</b>	<b>Furniture and Equipment</b>	<b>Computer Software</b>	<b>Computer Hardware</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	19,475,018		294,815		<b>19,769,833</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	1,473				<b>1,473</b>
Local Capital	138,547		34,738		<b>173,285</b>
	140,020	-	34,738	-	<b>174,758</b>
Decrease:					
Transferred to Tangible Capital Assets	19,213,238		294,815		<b>19,508,053</b>
	19,213,238	-	294,815	-	<b>19,508,053</b>
<b>Net Changes for the Year</b>	(19,073,218)	-	(260,077)	-	<b>(19,333,295)</b>
<b>Work in Progress, end of year</b>	<b>401,800</b>	<b>-</b>	<b>34,738</b>	<b>-</b>	<b>436,538</b>

# School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2014

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	157,857,393	1,030,267	5,128,780	<b>164,016,440</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,757,069		27,996	<b>2,785,065</b>
Transferred from Work in Progress	15,450,647	2,110,000		<b>17,560,647</b>
	18,207,716	2,110,000	27,996	<b>20,345,712</b>
Decrease:				
Amortization of Deferred Capital Revenue	5,058,861	27,862	191,548	<b>5,278,271</b>
Revenue Recognized on Write-off/down of Buildings	557,842			<b>557,842</b>
	5,616,703	27,862	191,548	<b>5,836,113</b>
<b>Net Changes for the Year</b>	12,591,013	2,082,138	(163,552)	<b>14,509,599</b>
<b>Deferred Capital Revenue, end of year</b>	170,448,406	3,112,405	4,965,228	<b>178,526,039</b>
<b>Work in Progress, beginning of year</b>	15,450,646	2,110,000	50,000	<b>17,610,646</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	1,473			<b>1,473</b>
	1,473	-	-	<b>1,473</b>
Decrease				
Transferred to Deferred Capital Revenue	15,450,647	2,110,000		<b>17,560,647</b>
	15,450,647	2,110,000	-	<b>17,560,647</b>
<b>Net Changes for the Year</b>	(15,449,174)	(2,110,000)	-	<b>(17,559,174)</b>
<b>Work in Progress, end of year</b>	1,472	-	50,000	<b>51,472</b>
<b>Total Deferred Capital Revenue, end of year</b>	<b>170,449,878</b>	<b>3,112,405</b>	<b>5,015,228</b>	<b>178,577,511</b>

# School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2014

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 52,892	\$ 375,700	\$	\$	\$ 11,228	\$ 439,820
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	3,569,268					3,569,268
MEd Restricted Portion of Proceeds on Disposal		127,857				127,857
School District Sources					56,572	56,572
	3,569,268	127,857	-	-	56,572	3,753,697
Decrease:						
Transferred to DCR - Capital Additions	2,757,069				27,996	2,785,065
Transferred to DCR - Work in Progress	1,473					1,473
MOE Restricted Capital applied to debt retirement		503,557				503,557
	2,758,542	503,557	-	-	27,996	3,290,095
<b>Net Changes for the Year</b>	810,726	(375,700)	-	-	28,576	463,602
<b>Balance, end of year</b>	<b>863,618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,804</b>	<b>903,422</b>

Schedule B.4.  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the Memorandum): **Notice of Motion – Land, Learning and Livability Community Engagement**

**Narration:**

At its June 17, 2014 Public Meeting during Trustees Reports', the Board was notified of a Notice of Motion by Trustee Skinner for placement on the September 23, 2014 Public Meeting Agenda.

**RECOMMENDED MOTION:**

Whereas the NVSD has embarked on the long term land management Land, Learning and Livability initiative and is now, according to the Summary Report delivered to the Board by DIALOG Design, at the Review of the Planning Study stage for the Lucas Centre and Cloverley School facilities and sites. AND that the DIALOG report focused mainly on real estate development as a means to generate capital for the NVSD, while leasing and other community alternative uses have yet to be fully explored. DIALOG also reported that the majority of community members consulted for the report do not support selling the property for real estate purposes. And further that a Ministry of Education Ministerial Order requires Boards of Education to conduct broad consultation with local government, community organizations and the general public regarding alternative community uses and the disposal of land. AND finally, that the Board of Education is the key decision making body in the future use of the surplus properties that are part of the Land, Learning and Livability initiative.

**BE IT RESOLVED**

That the Board of Education develop and execute a next stage action plan for the Land, Learning, Livability initiative which will encompass broad consultation on the matter of alternate community uses for the NVSD's surplus facilities and land. This next stage action plan will be conducted prior to the City of North Vancouver's Special Study Area Process and will include consultation with local government, community organizations and the general public.



Schedule C.1.....  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014

☒ Board

☐ Board, in camera

Topic (as per the  
Memorandum):

**Mental Health Initiatives in North Vancouver School District**

Narration:

Positive Mental Health is a cornerstone to engagement and learning. Schools and classrooms play a significant role in creating learning environments that promote pro-social behavior and a sense of belonging that enables positive mental health. However, given the natural diversity of our population, there are students that will require focused mental health support at different times in their schooling career. The reasons for this can be varied including developmental, social, and/or family stressors to name a few.

School personnel often play a key role in supporting students through these periods of stress and provide timely guidance and strategies to enable our young people to learn appropriate coping strategies and maintain engagement with their social and academic endeavors. In a few cases, children and youth experience acute or severe challenges related to their mental health resulting in a significant impact on their academic, social and emotional well-being. In these circumstances, a more intensive focus of support is needed to enable a student to manage and regain better mental health. In many cases, an integrated approach with community and school supports is needed.

A key symptom of Mental Health is a student's level of engagement in schooling. Generally, students who have a sense of belonging within their school and classroom are more engaged in their learning and school outcomes. Whereas, students experiencing a specific social/emotional stressor have periods of disengagement, as they grapple with their psycho-social demands. These students may experience acute concerns, demonstrating a high level of disengagement (i.e., lack of attendance).

As a School District, we start with the understanding that our role is to create safe and caring environments that foster a sense of belonging for our students, teachers, and community. We have begun an increasing focus on strategies and systems to further develop proactive strategies that promote individual and group responsibility to enable each person's 'sense of belonging'. Vince White, Vice Principal, Sutherland Secondary, has been one of the key individuals doing significant work in this area. District Administrator Brad Baker has provided significant leadership in identifying and implementing a number of targeted/focused approaches for students experiencing specific challenges and requiring a timely focused support. Finally, Jeremy Church, Principal, Mountainside Secondary, has played a key role in the design and delivery of educational support to students experiencing significant challenges and in need of an intensive and integrated support

The Board of Education for North Vancouver has made a significant commitment to the integration of school and community services and supports for positive mental health. To this end the North Vancouver Board of Education championed the following motion carried at the Annual General Meeting of the provincial BC School Trustees Association:

## Schedule ...C.1... (continued)

Narration (continued):

### "Supporting Students with Mental Health Issues"

*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"*

With the foregoing in mind, we are committed to examining our own practices to ensure a greater degree of coherence and alignment of action to ensure the best support to enable our students.

Additionally, we are partners in a community event being held to focus on building awareness of positive Mental Health. Brad Baker, District Administrator, has been working since last spring with our community partners (the municipalities of the City and District of North Vancouver, Ministry of Children and Family Development, Vancouver Coastal Health and the RCMP) on a joint Community Information Night on the issue of Mental Health Resources in North Vancouver. The directive to support this initiative was brought forward by our Board of Education and the City and District of North Vancouver Councils.

**Date: October 28, 2014 7:00 pm to 9:00 pm**

**Location: Centennial Theatre**

**Keynote:** Dr. Elizabeth Saewyc - "Growing absolutely fantastic teens: How families, schools and communities can support positive mental health among young people."

Finally, on Sept 19, 2014 we submitted a **Report for the Select Standing Committee on Youth Mental Health**, which provides the School District's perspective on the integration of Mental Health support from community to schools.

Schedule C.2.....  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the Memorandum): **Trustee Election Process – Timelines and Candidate Orientation**

**Narration:**

Trustee elections are held in conjunction with local government elections which, following the recent adoption of Bill 21-2014 Local Elections Statutes Amendment Act, will take place on a four-year cycle beginning with the 2014 election day of November 15th. The nomination period is open from 9:00 am Tuesday September 30, 2014 until 4:00 pm Friday October 10, 2014. The City of North Vancouver and the District of North Vancouver handle the election process for the North Vancouver School District at no cost to the Board of Education. In return, the Board makes its schools available as polling stations and arranges for tables and chairs on Election Day.

The North Vancouver School District has seven (7) Trustees, three (3) Trustees are elected in the City and four (4) Trustees are elected in the District. There are numerous resources available for potential candidates through the BC School Trustees' Association and both municipalities. In addition, the School District will offer a Trustee candidate orientation session at the Education Services Centre, 2121 Lonsdale Avenue, in the week following the nomination closing date. A package of relevant School District materials will be provided to each Trustee candidate who attends.

The term of the current Board ends immediately before the first Monday after December 1 in the year of election or when 3 Trustees elected in the current election have taken office, whichever is later. A person takes office as Trustee when the oath of office is taken before a judge, a justice of the peace, a local government corporate officer or the Secretary Treasurer and produces the completed oath to the Secretary Treasurer.

The Inaugural Board meeting to allow newly elected North Vancouver School District Trustees to take the oath of office is scheduled for Tuesday, December 9, 2014. Therefore the current Board's term of office will continue until the new Board officially takes office on December 9, 2014.

**Resource Links:**

City of North Vancouver (<http://www.cnv.org/Your-Government/Election>)

District of North Vancouver (<http://www.dnv.org/article.asp?c=764>)

BC School Trustees Association (<http://www.bcsta.org/content/trustee-elections-2014>)

Elections BC Website (<http://www.elections.bc.ca/lecfa>)

Schedule C.3.  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the Memorandum): **North Vancouver Teachers' Association Collective Agreement Ratification**

**Narration:**

The Provincial and Local Matters collective agreement between the British Columbia Public School Employers' Association (BCPSEA), the Board of Education of School District No. 44 (North Vancouver) and the British Columbia Teachers' Federation, North Vancouver Teachers' Association, expired on June 30, 2013. On September 16, 2014, the British Columbia Teachers' Federation (BCTF) and the British Columbia Public School Employers' Association (BCPSEA), as the Bargaining Agent for boards of education, reached a tentative Provincial Collective Agreement with the assistance of mediator Vince Ready.

The terms of the Provincial Agreement include a 7.25% wage increase over the term of the agreement, which is July 1, 2013 through June 30, 2019.

As part of the agreement, the parties agreed that the ratification process would be very short. On September 18, 2014, the BCTF briefed its membership on the terms of the tentative agreement and subsequently the members voted 86% in favour of the agreement. On September 18, 2014, the Board of Education met to review the proposed agreement and then voted to ratify the agreement.

Schedule C.4.....  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the Memorandum): **Land, Learning and Livability Community Engagement - Update**

**Narration:**

Updates on the Board's Land, Learning and Livability Community Engagement process have been provided at each of the monthly Public Board Meetings.

John Lewis, Superintendent of Schools, will present the attached *Land, Learning, Livability Community Engagement Update* that highlights the community engagement process related to the Cloverley and Lucas sites, status reports for the Keith Lynn, Monteray, Plymouth, and Ridgeway Annex sites.

An update, reporting on the progress of each of the eleven properties identified as surplus to long-term needs, will be prepared for October 2014.

This report also includes reference to correspondence to the Minister of Education in support of the Board of Education's continued request for the full replacement of Argyle Secondary School. Additionally, a recent letter from the Deputy Minister of Education provides an update regarding the government's commitment to funding seismic projects. This change in government policy has positive implications for our currently approved seismic projects at both Argyle and Handsworth Secondary Schools.

**Attachment:**

Land, Learning and Livability Community Engagement Update 140923

## **Land, Learning and Livability Community Engagement Update 140923**

### **Lucas Centre and Cloverley School and site**

DIALOG's report, presented to the Board on June 17, will help inform the City of North Vancouver regarding the second stage of engagement related to the special study area identified within the Draft Official Community Plan. Upon the approval of the Official Community Plan, the 'special study' process will be developed by the City of North Vancouver, in consultation with the North Vancouver School District.

The 'special study' process lead by the City of North Vancouver will provide further opportunities for community engagement and input regarding the future potential for these sites. Further information will be provided once the special study process and timeline are established by the City of North Vancouver.

### **Keith Lynn**

A Purchase and Sales Agreement for the acquisition of the Keith Lynn site by the Corporation of the District of North Vancouver has been successfully completed. The acquisition of the Keith Lynn property by the District of North Vancouver will enable the municipality to proceed with its transportation planning objectives related to the Ironworkers Memorial bridgehead.

Proceeds of \$5M from the sale of Keith Lynn have been identified towards the funding 'gap' of \$8.9 million needed to convert the Argyle Seismic Project to a full replacement project.

### **Monteray**

Morningstar Development Ltd., is continuing its work with the District of North Vancouver to address municipal requirements to advance this proposed redevelopment towards a Public Hearing. Once a date is established, we will communicate this to our community.

### **Plymouth facility and site**

The Lions Gate Christian Academy (LGCA) commenced school operations on Monday, September 16. A number of building and site improvements are still in progress.

### **Ridgeway Annex**

A meeting with the City of North Vancouver will be arranged for January 2105 to enable further discussion of the Board of Education's land management strategy. This will provide an opportunity to increase the understanding of the proposed redevelopment of Ridgeway Annex in the larger context of the School District's land management strategy. This will enable further clarification of the Board of Education's funding obligations related to the debt incurred for the replacements of Sutherland Secondary and Westview Elementary and requests for the replacement of Argyle Secondary School, rather than a seismic upgrade.

## **Land, Learning and Livability Community Consultation Update**

A comprehensive update, reporting the progress for each of the eleven properties identified as surplus to long-term needs, will be prepared for October 2014. This will mark the completion of the third year of the Board of Education's Land Management Strategy.

## **Argyle replacement project request**

On September 9, the Board Chair wrote to the Minister of Education as a follow up to a June 5, 2014 letter, requesting a meeting with the Minister, and the appropriate Ministry staff, to address any remaining concerns related to the Argyle Secondary replacement project. We will be following up with the Ministry to determine the status of our request to meet.

The Deputy Minister of Education has confirmed in a letter, of September 18, 2014 that government has amended the capital cost sharing policy for school districts under the Cash Management Strategy. Seismic projects are no longer subject to the cost-sharing requirement, subject to the satisfaction of a number of objectives related to the Provincial Treasury's Central Deposit Program.

School Districts will still be expected to contribute available cash balances to non-seismic capital projects up to a maximum of fifty percent of the project cost. School Districts will also be required to fund any project costs beyond Project Agreement budgets.

The Board's request to convert the Argyle seismic project to a replacement project would remain subject to the Board funding the 'gap' of \$8.9M, as this would relate to a non-seismic project, and exceed the budget for the seismic upgrade. The Board would not be required to contribute any 'available cash' of up to 50% of the cost of the seismic upgrade budget (up to \$20M) of approximately \$40M. The change in policy related to the funding of seismic projects is significant for both the Argyle and the Handsworth seismic upgrade projects, enabling the Board to consider the conversion of both projects to full replacement schools.

Schedule C.5.  
of the  
Administrative Memorandum

Meeting Date: September 23, 2014 ☒ Board ☐ Board, in camera

Topic (as per the  
Memorandum): **Out of Country Field Trips - Secondary**

Narration:

**Argyle** – a field trip to Irvine, California USA is scheduled for September 25-29, 2014. The trip involves 12 Grade 11-12 students, accompanied by one teacher supervisor and one other adult supervisor.

Travel to California will be by air, and transportation during the stay will be by rental van. Overnight accommodation will be in a hotel. The per-student cost of approximately \$750 will be paid by the students.

The purpose of this extracurricular trip is athletic participation in a Senior Girls' Volleyball tournament.

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**Seycove** – a field trip to Newport, Oregon USA is scheduled for October 15-20, 2014. The trip involves 12 FLIGHT 8 students, accompanied by two teacher supervisors.

Students will travel to Newport by bus and accommodation will be in cabins at South Beach State Park. The trip cost is approximately \$700 per student, which will be paid by the students.

The purpose of this extracurricular trip is to supplement the FLIGHT 8 academic inquiry program through field learning that will include visits to the Pacific Science Centre, the Oregon Coast Aquarium and coastal beaches of Oregon.

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Schedule C.6.  
of the  
Administrative Memorandum

Meeting Date:            September 23, 2014            ☒ 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 23, 2014            ☒ 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 23, 2014

☒ **Board**

☐ **Board, in camera**

**Topic (as per the  
Memorandum):** **Future Meetings**

**Narration:**

<b>Date and Time</b>	<b>Event</b>	<b>Location</b>
Tuesday, Oct 7, 2014 at <b>7:00 pm</b>	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, Oct 21, 2014 at <b>7:00 pm</b>	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, Nov 4, 2014 at <b>7:00 pm</b>	Standing Committee Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, Nov 18, 2014 at <b>7:00 pm</b>	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver

All meetings will take place on the 5<sup>th</sup> floor in the Mountain View Room, unless otherwise noted.

Pedestrian Access: Main West Entrance at 2121 Lonsdale Avenue, proceed by elevator to 5<sup>th</sup> Floor

Vehicle Access: Parkade Entrance off West 21<sup>st</sup> Street and Lonsdale Avenue, Parking Level P1 and proceed by elevator to 5<sup>th</sup> Floor.

Schedule .....E.....  
of the  
Administrative Memorandum

Meeting Date:            September 23, 2014            ☒ Board            ☐ Board, in camera

Topic (as per the  
Memorandum):            **Public Question and 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.