

ADMINISTRATIVE MEMORANDUM

Meeting Place:

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

Format and Date:

PUBLIC BOARD MEETING
Tuesday, September 20, 2016 at
7:00 pm

			Estimated Completion Time
A.	Call to Order		
A.1.	Chair Sacré's opening remarks	(no schedule)	7:00 pm
A.2.	Approval of Agenda (that the agenda, as recommended in the Administrative Memorandum, be adopted.)	(no schedule)	7:00 pm
A.3.	Public Comment Period *		7:30 pm
A.4.	Approval of Minutes (that the minutes of the Public Meeting of June 21, 2016 be approved as circulated)	(no schedule)	7:35 pm
A.5.	Student Presentation – Dorothy Lynas Elementary		7:45 pm
B.	Action Items		
B.1.	Orange Shirt Day Declaration - Every Child Matters – September 30, 2016		7:50 pm
B.2.	World Teachers' Day Declaration – October 5, 2016		7:55 pm
B.3.	World Mental Health Day Declaration – October 10, 2016		8:00 pm
B.4.	Audited Financial Statements for the Year Ended June 30, 2016		8:20 pm
B.5.	Capital Plan 2016/17		8:30 pm
B.6.	Corporate Banking Services		8:35 pm
	A) Bank of Montreal – Banking Bylaw 2-2016		
	B) Toronto Dominion – Resolution re: Bankers & Signing Officers		
	C) Blue Shore Credit Union		

Please note that this meeting may be video and/or audio recorded as per the motion passed on December 9, 2014 and with Board Chair authorization.

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



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PUBLIC BOARD MEETING
Tuesday, September 20, 2016 at
7:00 pm

		Estimated Completion Time
	(continued)	
C.	Information and Proposals	
C.1.	Communication Plan – Professional Learning	8:45 pm
C.2.	Land, Learning and Livability Community Engagement - Update	8:50 pm
C.3.	Tuesday, September 13, 2016 Standing Committee Meeting	8:55 pm
C.4.	Out of Country Field Trips - Secondary	9:00 pm
C.5.	Superintendent’s Report	9:05 pm
C.6.	Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers’ Association (BCPSEA)	9:15 pm
C.7.	Trustees’ Reports	9:25 pm
D.	Future Meetings	9:30 pm
E.	Public Question & Comment Period	9:50 pm
F.	Adjournment (no schedule)	9:50 pm

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

Georgia Allison
Secretary Treasurer

Schedule A.3.....
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

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

Narration:

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

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

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

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

Speakers may speak only once at the Public Comment Period.

School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the Mountain View Room of the Education Services Centre at 2121 Lonsdale Avenue in North Vancouver, British Columbia, on Tuesday, June 21, 2016.

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

A. Call to Order

Chair Sacré called the meeting to order at 7:00 pm and welcomed those in attendance. The traditional territorial lands of the Squamish Nation and Tsleil Waututh Nation were acknowledged by the Chair, as well as the Signing of the third Aboriginal Education Enhancement Agreement. It was noted that this was the last meeting for Superintendent John Lewis after 37 years of service to the North Vancouver School District.

A.2. Approval of Agenda

Moved by F. Stratton

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

Seconded by J. Stanley

Carried

A.3. 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.

Cameron Carley, Grade 12 student at Windsor Secondary, spoke regarding the food items sold in School District cafeterias.

A.4. Approval of Minutes

Moved by F. Stratton

that the minutes of the public meeting of May 17, 2016 be approved as circulated.

Seconded by C. Gerlach

Carried

A.5. Community Presentation – Table Matters Network

Margaret Broughton, from Vancouver Coastal Health, and Jenn Meilleur, Table Matters Network Coordinator, provided the Board of Education with a brief update about the Table Matters Network and next steps that are needed to bring the Food Charter to life. Ms. Broughton and Ms. Meilleur presented a signed Food Charter to the Board.

A.6. Student Presentation – District Student Leadership Council Report

Members of the District Student Leadership Council (DSLCC): David Wilson (Argyle), Stella Yoo (Argyle), Christina Acton (Argyle), Cameron Carley (Windsor), Lauren Kellmann (Windsor) and Dina Sadeghi (Carson) introduced themselves to the Board.

A.6. Student Presentation – District Student Leadership Council Report (continued)

The students thanked the Board for an opportunity to recap some of the year’s highlights as well as identifying DSLC goals for 2016/17. 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 DSLC 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 DSLC annually hosts a student forum for NVSD students and this year’s topic was #OurcurriculumOurVoice.

In closing, the DSLC representatives thanked the Board for the opportunity to allow students to have a voice and share their ideas and experiences. The Trustees encouraged members to take advantage of the Board’s Public Comment Period to share information and ideas to a larger audience.

On behalf of the Board, the Chair thanked the students for their involvement and leadership and wished them all the best in the future.

B.1. 2015/16 Capital Plan

Secretary Treasurer Georgia Allison reported that the Ministry of Education recently changed the process for the approval of capital projects and the issuance of Certificates of Approval (COA). The School District’s Five Year Capital Plan submissions and emergent issues are identified by the School District annually, or at the request of the Ministry of Education. Under the new process:

- the School District submits its Five Year Capital Plan that has been approved by resolution of the Board;
- the Ministry provides a letter of support for specific capital projects;
- the School District passes a single Bylaw for the Ministry identified projects.

It is noteworthy that the Ministry of Education’s letter now replaces the previous “echo check” document that had previously identified the Ministry’s agreement of the Five Year Capital Plan.

The Board of Education is now required to pass a bylaw that will allow the School District to sign Project Agreements and proceed with the respective projects.

Moved by C. Gerlach

that School District No. 44 (North Vancouver) Capital Project Bylaw No.1516CP44-01 be read a first time;

Seconded by S. Skinner

Carried

Moved by F. Stratton

that School District No. 44 (North Vancouver) Capital Project Bylaw No.1516CP44-01 be read a second time;

Seconded by B. Forward

Carried

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

Moved by S. Skinner

that School District No. 44 (North Vancouver) Capital Project Bylaw No.1516CP44-01 be read a third time, passed and adopted.

Seconded by J. Stanley

Carried

B.2. Proposed Revised Policy 208: Summer Programs

Superintendent John Lewis introduced this agenda item noting that with consideration to the motion by the Board at its Public Meeting on May 17, 2016 to defer *Proposed Revised Policy 208: Summer Programs*, the *Policy* has undergone a change in text. In the opening statement of *Proposed Revised Policy 208: Summer Programs*, the word “inclusive” was inserted in the description of the pathways to education.

Moved by C. Gerlach

that the Board of Education approve *Proposed Revised Policy 208: Summer Programs*, as attached to this Administrative Memorandum of June 21, 2016.

Seconded by S. Skinner

Carried

B.3. Official Naming of the Education Services Centre

In introducing this agenda item, Trustee Barry Forward shared that the recent First Nation’s gifting of a name for the Education Services Centre provided an opportunity to discuss and formalize a naming policy.

Moved by F. Stratton

that the North Vancouver Board of Education’s Policy Review Committee put the creation and finalization of a naming policy back on its agenda and put it at the top of the Committee’s workflow plan; and,

that the committee bring recommendations for the new naming policy to the Board for approval by February 2017.

Seconded by B. Forward

Carried

B.4. Community Presentation

Trustee Jessica Stanley introduced this agenda item, stating that the narration suggests expanding the Public Comment Period at the beginning of the meeting and inviting comments that are beyond the agenda items.

Moved by F. Stratton

that the Board initiate a pilot project that changes the 10 minute public comment period at the beginning of the Board meeting agenda to 20 minutes, invites comments that are relevant to the Board’s mandate and that are not necessarily related to items on that meeting’s agenda, and allows for an additional 10 minutes for trustee questions of clarification, but not debate; and,

that an asterisk be added after the first mention of Public Comment Period on public Board meeting agendas and the following be added to the bottom of the agendas " * Additional Community Presentations or Delegations are welcomed with advanced notice - see Policy 104 and its Administrative Procedures" with a live link to the Administrative Procedures page of Policy 104; and,

that the Board change the name 'Delegation' within the administrative procedures of Policy 104 and find ways to better communicate this opportunity more broadly; and,

that during this pilot period, the Board initiate an adhoc working group of Trustees and staff to review all segments of agenda(s) for Board public meetings within policy 104 to identify other opportunities to enhance community input and communication; and,

that the administrative procedures be referred to the Policy Review Committee for development to enable input from our partner groups and back to the Board for final approval.

Seconded by J. Stanley

Carried

B.5. Administrative Savings

Trustee Barry Forward provided the narration for this agenda item, encouraging discussion on the Ministry of Education's redirecting of \$25M in administrative savings from school districts.

Responding to Trustees' questions, Secretary Treasurer Georgia Allison and Superintendent John Lewis clarified the timeline and processes that would apply restrictions to how and when funds could be allocated. It was determined that a larger conversation should take place in September 2016 when more information becomes available.

C.1. Elementary School Fees 2016/17

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 school administrators consulting with appropriate staff, students and Parent Advisory Council. Superintendent Lewis noted that the range of fees is based on cost recovery and Trustees are encouraged to contact their individual schools for clarification.

C.2. 2015/16 Year In Review

Deneka Michaud, Communications Manager, provided a reflection on some of the highlights and significant events that took place in the School District during the 2015/16 school year through a video presentation.

C.3. Three-Year Operating Plan

John Lewis, Superintendent of Schools, presented the [Three-Year Operating Plan 2015-2018; 2016 Progress Indicators](#) which highlighted the progress achieved during the 2015/2016 school year that supports the key goals and priorities within the Three-Year Operating Plan.

C.4. Public Board Meetings 2016/17 (Tentative Schedule)

Chair Sacré referred Trustees to the *Tentative Schedule - Public Board Meetings 2016/17* prepared in accordance with Board [Policy 104: Boards of Education – Meetings](#). The schedule including Standing Committee dates will be finalized in September 2016.

C.5. Land, Learning and Livability Community Engagement - Update

John Lewis, Superintendent of Schools, introduced this agenda item and provided a brief update on the full replacement of Argyle Secondary, as well as a status update of Handsworth Secondary, an approved Seismic Project.

C.6. Tuesday, June 14, 2016 Standing Committee Meeting

Trustee Barry Forward reported on the meeting that focused on School Planning Processes within the North Vancouver School District.

C.7. Superintendent's Report

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

- Foods that Fit Workshop
- Primary Days of Music 2016
- Lynnmour School Naming – Xá7elcha
- Reconciliation Through Story
- Swangard Track Meet 2016

- National Aboriginal Day – June 21, 2016

C.8. Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers' Association (BCPSEA)

Trustee Cyndi Gerlach reported that she has been appointed as the representative for the Aboriginal Committee for BCSTA. Trustee Megan Higgins noted the new process for the development of motions for BCSTA AGM and PC.

C.9. Trustees' Reports

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

1. Meetings attended by Trustees included:

- Public Board Meeting
- Standing Committee Meeting
- Trustee Seminar
- French Immersion Committee Meeting
- Inclusion Meeting
- Table Matters Meeting
- President's Council Meeting

2. Events attended by Trustees included:

- Swangard Track and Field Event
- Board of Education Retirement Dinner
- ESC Naming Ceremony
- Signing of the Aboriginal Education Enhancement Agreement
- North Shore Congress
- Graduation Ceremony's
- Superintendents Lunch
- Carson Graham Secondary Exit Interviews
- Carson Graham Jazz Night
- Roots of Empathy Year End Event
- Sherwood Park Elementary Breakfast
- Highlands Elementary Outdoor Learning Space
- Eastview Elementary National Aboriginal Day Ceremony
- Environmental Learning Committee Year End Event

D. Future Meetings

Future public meetings of the Board were previously addressed in Item C.4. Public Board Meetings 2016/17 (Tentative Schedule).

E. Public Question & Comment Period

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

There was no one wishing to speak.

F. Adjournment

The established agenda being completed, the Chair adjourned the meeting at 9:39 pm and thanked those who attended.

Certified Correct:

Georgia Allison
Secretary Treasurer

Christie Sacré
Chair, Board of Education

Date

Date

Schedule A.5.....
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Student Presentation – Dorothy Lynas**

Narration:

Throughout the year, students from across the North Vancouver School District engage in a variety of events and programs. The purpose of these presentations is to provide the opportunity to share stories and gain a first-hand perspective from the students in this School District.

Students from Dorothy Lynas will present the visioning process undertaken as part of School Planning and highlight student responses to the question, "What makes a great school?"

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

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Orange Shirt Day - Every Child Matters – September 30, 2016**

Narration:

September 30th has been declared Orange Shirt Day annually, in recognition of the harm the residential school system did to children's sense of self-esteem and wellbeing, and as an affirmation of our commitment to ensure that everyone around us matters. The Orange Shirt Day of 2016 will be the fourth annual event to provide an opportunity to create meaningful discussion about the effects of Residential Schools and the legacy they have left behind. The website, [Orange Shirt Day Every Child Matters](#), cites this date because it is the time of year in which children were taken from their homes to residential schools, and because it is an opportunity to set the stage for anti-racism and anti-bullying policies for the coming school year. September 30th is a day for survivors to be reaffirmed that they matter and so do those that have been affected. Every Child Matters, even if they are an adult, from now on.

RECOMMENDED MOTION:

that the Board declare September 30, 2016 as Orange Shirt Day in North Vancouver School District.

Schedule B.2
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **World Teachers' Day Declaration – October 5, 2016**

Narration:

October 5, 2016 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.

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.

RECOMMENDED MOTION:

that the Board declare October 5, 2016 as World Teachers' Day in North Vancouver School District.

Schedule B.3.....
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **World Mental Health Day Declaration – October 10, 2016**

Narration:

World Mental Health Day, which is supported by the United Nations (UN), is annually held on October 10th 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 2016, the focus of World Mental Health Day is psychological first aid and the support people can provide to those in distress. To assist in building awareness of positive mental health, please wear purple on October 10th.

The World Federation for Mental Health supports the [Light up the World Purple Awareness Campaign](#), which was started in 2013 by the Amada Todd Legacy Society. This campaign asks organizations, schools, communities and landmarks to Light up Purple for World Mental Health Day, commemorating the day that Amanda Todd passed away, to promote more awareness and make sure that mental health is talked about.

RECOMMENDED MOTION:

that the Board declare October 10, 2016 as World Mental Health Day in North Vancouver School District.

Schedule B.4
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Audited Financial Statements for the Year Ended June 30, 2016**

Narration:

Georgia Allison, Secretary Treasurer, will introduce the 2015/16 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 Audit Partner, Ms. Lenora Lee of KPMG, is in attendance this evening to present the Auditor's Report to the Board and respond to questions.

On September 2, 2016, the North Vancouver School District Audit Committee held its inaugural meeting. The committee is comprised of Trustees Franci Stratton, Audit Committee Chair, Cyndi Gerlach and Jessica Stanley, and Independent Financial Experts John Hetherington and John Smiley. School District staff includes Mark Pearmain, Superintendent, Georgia Allison, Secretary Treasurer, and Stephen Wurz, Director of Financial Services.

In accordance with the Terms of Reference approved by the Board in April 2016, the Committee:

- Reviewed the terms of reference.
- Elected a Chairperson (Franci Stratton).
- Reviewed the financial statements and audit report with management and KPMG.
- The committee met privately with KPMG to discuss the audit approach, findings, internal controls and management performance.
- Provided a recommendation regarding the approval of the 2015/16 Audited Financial Statements.

The committee resolved to recommend the Board approve the 2015/16 Audited Financial Statements.

Attachment:

School District Audited Financial Statements Fiscal Year 2015/2016

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, 2016 as presented in Schedule B.4. of September 20, 2016.

Audited Financial Statements of

School District No. 44 (North Vancouver)

June 30, 2016

School District No. 44 (North Vancouver)

June 30, 2016

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School District No. 44 (North Vancouver)

MANAGEMENT REPORT

Version 8047-7301-5319

Management's Responsibility for the Financial Statements

The accompanying financial statements of School District No. 44 (North Vancouver) have been prepared by management in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia supplemented by Regulations 251/2010 and 198/2011 issued by the Province of British Columbia Treasury Board. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 44 (North Vancouver) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial information on a periodic basis and external audited financial statements yearly.

The external auditors, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have free and full access to financial management of School District No. 44 (North Vancouver) and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 44 (North Vancouver)

Signature on behalf of the Chairperson

Date Signed

Signature on behalf of the Superintendent

Date Signed

Signature on behalf of the Secretary Treasurer

Date Signed

School District No. 44 (North Vancouver)

Statement of Financial Position

As at June 30, 2016

	2016 Actual	2015 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	44,987,932	43,487,442
Accounts Receivable		
Due from Province - Ministry of Education	211,589	127,412
Other (Note 3)	1,792,686	1,932,018
Inventories for Resale (Note 4)	391,887	425,552
Total Financial Assets	47,384,094	45,972,424
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	58,431	50,953
Due to Province - Other (Note 5)	-	6,196,197
Other (Note 6)	8,745,514	8,891,892
Unearned Revenue (Note 7)	7,915,530	6,925,049
Deferred Revenue (Note 8)	3,461,337	3,617,661
Deferred Capital Revenue (Note 9)	183,288,010	178,877,622
Employee Future Benefits (Note 10)	6,801,307	6,652,405
Total Liabilities	210,270,129	211,211,779
Net Financial Assets (Debt)	(162,886,035)	(165,239,355)
Non-Financial Assets		
Tangible Capital Assets (Note 11)	273,512,151	274,361,754
Prepaid Expenses	946,033	1,043,220
Total Non-Financial Assets	274,458,184	275,404,974
Accumulated Surplus (Deficit) (Note 14)	111,572,149	110,165,619

Contractual Obligations and Contingencies (Note 16 and 18)

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 of Operations
Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	135,669,614	136,108,735	130,043,899
Other	10,000	12,646	9,133
Federal Grants	5,000	5,000	5,000
Tuition	9,019,500	9,467,798	8,498,244
Other Revenue	11,298,075	11,637,540	11,341,277
Rentals and Leases	1,951,754	2,182,607	1,697,660
Investment Income	430,000	564,977	552,329
Gain (Loss) on Disposal of Tangible Capital Assets (Note 12)	5,041,482	2,503,521	8,059,731
Amortization of Deferred Capital Revenue	5,523,702	5,808,599	5,752,543
Total Revenue	<u>168,949,127</u>	<u>168,291,423</u>	<u>165,959,816</u>
Expenses			
Instruction	136,172,755	136,277,569	128,076,254
District Administration	5,070,724	5,350,554	5,470,164
Operations and Maintenance	25,007,580	24,926,105	24,483,450
Transportation and Housing	378,196	321,615	307,536
Debt Services	30,000	9,050	52,323
Total Expense	<u>166,659,255</u>	<u>166,884,893</u>	<u>158,389,727</u>
Surplus (Deficit) for the year	<u>2,289,872</u>	<u>1,406,530</u>	<u>7,570,089</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		110,165,619	102,595,530
Accumulated Surplus (Deficit) from Operations, end of year		<u><u>111,572,149</u></u>	<u>110,165,619</u>

School District No. 44 (North Vancouver)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Surplus (Deficit) for the year	2,289,872	1,406,530	7,570,089
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,881,073)	(9,101,240)	(3,938,727)
Amortization of Tangible Capital Assets	9,916,404	9,916,404	9,905,384
Net carrying value of Tangible Capital Assets disposed of	1,766,019	34,439	52,001
Write-down carrying value of Tangible Capital Assets	(1,766,019)		
Total Effect of change in Tangible Capital Assets	7,035,331	849,603	6,018,658
Acquisition of Prepaid Expenses		(1,151,971)	(1,035,516)
Use of Prepaid Expenses		1,249,158	992,374
Total Effect of change in Other Non-Financial Assets	-	97,187	(43,142)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>9,325,203</u>	2,353,320	13,545,605
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		2,353,320	13,545,605
Net Financial Assets (Debt), beginning of year		(165,239,355)	(178,784,960)
Net Financial Assets (Debt), end of year		(162,886,035)	(165,239,355)

School District No. 44 (North Vancouver)

Statement of Cash Flows
Year Ended June 30, 2016

	2016 Actual	2015 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	1,406,530	7,570,089
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	55,155	760,753
Inventories for Resale	33,665	31,684
Prepaid Expenses	97,187	(43,141)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(138,900)	(2,077,925)
Unearned Revenue	990,481	470,538
Deferred Revenue	(156,324)	343,040
Employee Future Benefits	148,902	297,249
Loss (Gain) on Disposal of Tangible Capital Assets	(2,503,521)	(8,059,731)
Amortization of Tangible Capital Assets	9,916,404	9,905,384
Amortization of Deferred Capital Revenue	(5,808,599)	(5,752,543)
Total Operating Transactions	4,040,980	3,445,397
Capital Transactions		
Tangible Capital Assets Purchased	(5,488,464)	(3,544,065)
Tangible Capital Assets -WIP Purchased	(3,612,776)	(394,662)
District Portion of Proceeds on Disposal	2,537,960	8,111,731
Total Capital Transactions	(6,563,280)	4,173,004
Financing Transactions		
Capital Revenue Received	10,218,987	5,149,232
Repayment of Due to Province	(6,196,197)	(17,099)
Total Financing Transactions	4,022,790	5,132,133
Net Increase (Decrease) in Cash and Cash Equivalents	1,500,490	12,750,534
Cash and Cash Equivalents, beginning of year	43,487,442	30,736,908
Cash and Cash Equivalents, end of year	44,987,932	43,487,442
Cash and Cash Equivalents, end of year, is made up of:		
Cash	44,987,932	43,487,442
	44,987,932	43,487,442

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 44 (North Vancouver)", and operates as "School District No. 44 (North Vancouver)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 44 (North Vancouver) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of Accounting

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

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections effective their first fiscal year commencing after January 1, 2012.

Regulation 198/2011 requires that restricted contributions received or receivable for acquiring or developing a depreciable tangible capital asset or contributions in the form of a depreciable tangible capital asset are to be deferred and recognized in revenue at the same rate that amortization of the related tangible capital asset is recorded.

For British Columbia tax-payer supported organizations, these contributions include government transfers and externally restricted contributions.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

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

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

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

b) Basis of Consolidation

These financial statements reflect the assets, liabilities, revenues, and expenses of the reporting entity, which is comprised of all controlled entities. 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

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, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

g) Deferred Revenue and Deferred Capital Revenue

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

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished.

h) Employee Future Benefits

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

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

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

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

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

i) Asset Retirement Obligations

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

j) Liability for Contaminated Sites

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

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

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

k) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

k) Tangible Capital Assets *(continued)*

- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

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

l) Capital Leases

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

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

m) Prepaid Expenses

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

n) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved.

o) Revenue Recognition

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

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

o) Revenue Recognition *(continued)*

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

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

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

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

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.

p) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. 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, 2016

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(Continued)

q) Financial Instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition and amortized using the effective interest rate method. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments measured at fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations. There are no measurement gains or losses during the periods presented; therefore no statement of remeasurement gains or losses is included in these financial statements.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

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

r) Measurement Uncertainty

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2016	2015
GST/PST/HST Receivable	\$219,779	\$ 105,436
Recoverable Insurance Claims	151,049	141,940
Recoverable Payroll	81,655	112,250
Sundry Billings	805,556	852,604
Miscellaneous Receivables	509,185	698,619
Special Purpose	25,462	21,169
	\$1,792,686	\$1,932,018

NOTE 4 INVENTORIES FOR RESALE

Inventories for resale include:

	2016	2015
Publications	\$84,979	\$105,518
Artists for Kids – Prints	306,908	320,034
	\$391,887	\$425,552

NOTE 5 CAPITAL LOAN PAYABLE

Under *Section 144* of the *School Act*, the School District was approved to borrow up to \$10,500,000 related to specific Capital Projects. The capital loan outstanding of \$6,200,000 was 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 loan was repaid in November 2015.

NOTE 6 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2016	2015
Trade payables	\$7,179,708	7,250,978
Salaries and benefits payable	570,824	646,378
Accrued vacation pay	994,982	994,536
	\$8,745,514	\$8,891,892

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 7 UNEARNED REVENUE

	2016	2015
Balance, beginning of year	\$6,925,049	\$6,454,511
Changes for the year:		
Increase:		
Tuition fees collected	10,320,501	8,891,483
Other	3,082,213	1,692,100
	13,402,714	10,583,583
Decrease:		
Tuition fees recognized	(9,467,798)	(8,498,244)
Other	(2,944,435)	(1,614,801)
	(12,412,233)	(10,113,045)
Net changes for the year	990,481	470,538
Balance, end of year	\$7,915,530	\$6,925,049

NOTE 8 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.

	2016	2015
Balance, beginning of year	\$3,617,661	\$3,274,621
Changes for the year:		
Increase:		
Provincial grants	4,969,510	4,886,018
Other revenue	6,497,726	6,954,388
Investment income	4,531	4,702
	11,471,767	11,845,108
Decrease:		
Allocated to Revenue	(11,628,091)	(11,502,068)
Net changes for the year	(156,324)	343,040
Balance, end of year	\$3,461,337	\$3,617,661

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 9 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>2016</u>	<u>2015</u>
Deferred capital revenue subject to amortization		
Balance, beginning of year	\$175,489,689	\$178,526,039
Increases:		
Capital additions	3,764,415	1,981,156
Queen Mary/Ridgeway funding	-	683,565
Transfer from deferred capital revenue – work in progress	31,699	51,472
Decreases:		
Amortization	(5,808,599)	(5,752,543)
Net change for the year	<u>(2,012,485)</u>	<u>(3,036,350)</u>
Balance, end of year	<u>173,477,204</u>	<u>175,489,689</u>
 Deferred capital revenue – work in progress		
Balance, beginning of year	176,992	51,472
Increases:		
Transfer from deferred capital revenue - unspent	3,619,521	176,992
Decreases:		
Transfer to deferred capital revenue subject to amortization	(31,699)	(51,472)
Net change for the year	<u>3,587,822</u>	<u>125,520</u>
Balance, end of year	<u>3,764,814</u>	<u>176,992</u>
 Deferred capital revenue - unspent		
Balance, beginning of year	3,210,941	903,422
Increases:		
Provincial Grants – Ministry of Education	7,627,462	1,898,485
MOE Restricted portion of proceeds on disposal	2,537,960	3,168,583
Other	53,565	82,164
	<u>10,218,987</u>	<u>5,149,232</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(3,764,415)	(1,981,156)
Transfer to deferred capital revenue – work in progress	(3,619,521)	(176,992)
Queen Mary/Ridgeway contingency funding	-	(683,565)
	<u>(7,383,936)</u>	<u>(2,841,713)</u>
Net change for the year	<u>2,835,051</u>	<u>2,307,519</u>
Balance, end of year	<u>6,045,992</u>	<u>3,210,941</u>
Total deferred capital revenue balance, end of year	<u>\$183,288,010</u>	<u>\$178,877,622</u>

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 10 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, 2016</u>	<u>June 30, 2015</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 7,923,532	\$ 7,615,263
Service Cost	625,576	558,789
Interest Cost	181,994	250,268
Benefit Payments	(677,855)	(837,343)
Increase (Decrease) in obligation due to Plan Amendment	-	-
Actuarial (Gain) Loss	59,131	336,555
Accrued Benefit Obligation – March 31	<u>\$ 8,112,378</u>	<u>\$ 7,923,532</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 8,112,378	\$ 7,923,532
Market Value of Plan Assets - March 31	-	-
Funded Status - Surplus (Deficit)	(8,112,378)	(7,923,532)
Employer Contributions After Measurement Date	380,376	256,157
Benefits Expense After Measurement Date	(188,839)	(201,892)
Unamortized Net Actuarial (Gain) Loss	1,119,534	1,216,862
Accrued Benefit Asset (Liability) - June 30	<u>\$ (6,801,307)</u>	<u>\$ (6,652,405)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	\$ 6,652,405	\$ 6,355,156
Net Expense for Fiscal Year	950,977	930,449
Employer Contributions	(802,075)	(633,200)
Accrued Benefit Liability (Asset) - June 30	<u>\$ 6,801,307</u>	<u>\$ 6,652,405</u>
Components of Net Benefit Expense		
Service Cost	608,008	\$ 575,486
Interest Cost	186,509	233,199
Immediate Recognition of Plan Amendment	-	-
Amortization of Net Actuarial (Gain)/Loss	156,460	121,764
Net Benefit Expense (Income)	<u>\$ 950,977</u>	<u>\$ 930,449</u>
Assumptions		
Discount Rate - April 1	2.25%	3.25%
Discount Rate - March 31	2.50%	2.25%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSL - March 31	8.3	9.7

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 11 TANGIBLE CAPITAL ASSETS

Net Book Value:	Net Book Value 2016	Net Book Value 2015
Sites	\$12,472,243	\$12,506,605
Buildings	251,935,513	255,489,593
Buildings – work in progress	3,823,955	378,397
Furniture & Equipment	1,404,622	1,623,702
Vehicles	797,996	606,290
Computer Software	754,841	849,322
Computer Software – work in progress	18,800	174,988
Computer Hardware	2,304,181	2,732,857
Total	\$273,512,151	\$274,361,754

June 30, 2016

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2016
Sites	\$12,506,604	\$ -	(\$34,361)	\$ -	\$12,472,243
Buildings	357,546,497	4,458,085	(150,974)	148,418	362,002,026
Buildings – work in progress	378,397	3,593,976	-	(148,418)	3,823,955
Furniture & Equipment	2,911,122	72,032	(151,298)	-	2,831,856
Vehicles	1,346,660	326,372	(184,165)	-	1,488,867
Computer Software	1,657,506	62,032	(71,142)	174,988	1,823,384
Computer Software – work in progress	174,988	18,800	-	(174,988)	18,800
Computer Hardware	4,993,099	569,943	(1,359,414)	-	4,203,628
Total	\$381,514,873	\$9,101,240	(\$1,951,354)	\$-	\$388,664,759

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2016
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	102,056,904	8,160,505	(150,896)	110,066,513
Furniture & Equipment	1,287,420	291,112	(151,298)	1,427,234
Vehicles	740,370	134,666	(184,165)	690,871
Computer Software	808,184	331,501	(71,142)	1,068,543
Computer Hardware	2,260,241	998,620	(1,359,414)	1,899,447
Total	\$107,153,119	\$9,916,404	(\$1,916,915)	\$115,152,608

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 11 TANGIBLE CAPITAL ASSETS
(Continued)

June 30, 2015

Cost:	Opening Cost	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2015
Sites	\$ 12,558,605	\$ -	\$(52,001)	\$ -	\$12,506,604
Buildings	355,252,240	2,366,742	(350,300)	277,815	357,546,497
Buildings – work in progress	401,800	254,412	-	(277,815)	378,397
Furniture & Equipment	3,394,354	270,096	(753,328)	-	2,911,122
Vehicles	1,369,159	100,861	(123,360)	-	1,346,660
Computer Software	1,895,845	16,859	(255,198)	-	1,657,506
Computer Software – work in progress	34,738	140,250	-	-	174,988
Computer Hardware	4,599,188	789,507	(395,596)	-	4,993,099
Total	\$379,505,929	\$3,938,727	\$(1,929,783)	-	\$381,514,873

Accumulated Amortization:	Opening Accumulated Amortization	Additions	Disposals	Balance at June 30, 2015
Sites	\$ -	-	-	-
Buildings	94,277,179	8,130,025	(350,300)	102,056,904
Furniture & Equipment	1,701,312	339,436	(753,328)	1,287,420
Vehicles	726,814	136,916	(123,360)	740,370
Computer Software	684,213	379,169	(255,198)	808,184
Computer Hardware	1,735,999	919,838	(395,596)	2,260,241
Total	\$ 99,125,517	\$9,905,384	\$(1,877,782)	\$107,153,119

- Buildings – work in progress having a value of \$3,823,955 (2015: \$378,397) and Software – work in progress having a value of \$18,800 (2015: \$174,988) 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 \$1,653,442 (2015: \$1,617,275).

NOTE 12 DISPOSAL OF SITES AND BUILDINGS

During the year, the School District disposed of the Ridgeway Annex Elementary site. The net proceeds on the sale was \$5,075,920 and a gain of \$5,041,482 was recorded on disposal, of which the School District recognized 50% of the proceeds and gain, less disposal costs.

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016**

NOTE 13 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. As at December 31, 2014, the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 35,000 retired members from school districts. As of December 31, 2014, the Municipal Pension Plan has about 185,000 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, 2014 indicated a \$449 million funding surplus for basic pension benefits. The next valuation will be as at December 31, 2017 with results available in 2018.

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 on a going concern basis. The next valuation will be as at December 31, 2015 with results available 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 \$14,353,420 (2015: \$13,520,956) for employer contributions to these plans in the year ended June 30, 2016.

NOTE 14 ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surpluses as follows:

	2016	2015
Invested in tangible capital assets	\$95,776,732	\$92,005,475
Operating surplus	8,856,089	8,502,533
Local capital surplus	6,939,328	9,657,611
	\$111,572,149	\$110,165,619

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2016, were as follows:

- Tangible capital assets and work in progress purchased from operating fund: \$1,076,799
- Accumulated surplus transferred from operating to capital fund: \$1,150,000
- Tangible capital assets purchased from special purpose fund: \$302,845

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 14 ACCUMULATED SURPLUS
(Continued)

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

	<u>2016</u>	<u>2015</u>
Restricted Surplus		
Restricted Balances Schools	\$ 460,000	\$ 500,000
Outstanding Purchase Orders as at June 30th	235,000	780,000
2014-15 Appropriated Surplus for 2015-16 & 2016-17	210,000	-
Salary & Benefit Expenses to support 3 year staffing plan	2,500,000	2,300,000
Additional Salary & Benefit Expenses to support next year staffing plan	990,479	1,908,637
Cloverley Modular	1,600,000	-
Repayment of Ministry of Education Capital Loan	-	1,100,000
Support to School Capital Projects	1,000,000	-
	<u>1,000,000</u>	<u>-</u>
Subtotal Internally Restricted	\$ 6,995,479	\$ 6,588,637
Unrestricted Surplus	1,860,610	1,913,896
	<u>1,860,610</u>	<u>1,913,896</u>
Total Available for Future Operations	\$ 8,856,089	\$ 8,502,533
	<u>\$ 8,856,089</u>	<u>\$ 8,502,533</u>

NOTE 15 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 16 CONTRACTUAL OBLIGATIONS

The School District has entered into contracts related to the Annual Facilities Grant and capital projects totaling approximately \$5,700,000. Additionally, the School District has commitments for the operating lease of photocopiers with required payments as follows:

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

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 17 BUDGET FIGURES

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 17, 2016. The Board approved the annual budget on May 27, 2015. The following table sets out the amended annual budget with a comparison to the annual budget.

Annual Budget - Revenue and Expense	Statement 2		
	2016 Amended Annual Budget	2016 Annual Budget	2016 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	135,669,614	132,930,302	136,108,735
Other	10,000	10,000	12,646
Federal Grants	5,000	3,500	5,000
Tuition	9,019,500	8,088,000	9,467,798
Other Revenue	11,298,075	11,401,075	11,637,540
Rentals and Leases	1,951,754	1,811,754	2,182,607
Investment Income	430,000	432,000	564,977
Gain (Loss) on Disposal of Tangible Capital Assets	5,041,482	-	2,503,521
Amortization of Deferred Capital Revenue	5,523,702	5,505,024	5,808,599
Total Revenue	168,949,127	160,181,655	168,291,423
Expenses			
Instruction	136,172,755	135,007,999	136,277,569
District Administration	5,070,724	4,973,771	5,350,554
Operations and Maintenance	15,091,176	14,939,981	15,009,701
Transportation and Housing	378,196	374,844	321,615
Interest	30,000	30,000	9,050
Amortization of Tangible Capital Assets	9,916,404	9,799,160	9,916,404
Total Expense	166,659,255	165,125,755	166,884,893
Net Revenue (Expense)	2,289,872	(4,944,100)	1,406,530
Allocation (Retirement) of Surplus (Deficit)	1,239,981	1,908,637	-
Surplus (Deficit), for the year	3,529,853	(3,035,463)	1,406,530

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 18 CONTINGENCIES

The School District has granted an irrevocable standby letter of credit in the amount of \$100,000 in favour of the Corporation of the 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.

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, 2016, 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 19 EXPENSE BY OBJECT

	2016	2015
Salaries and benefits	\$ 134,504,375	\$ 128,108,350
Services and supplies	22,455,064	20,323,670
Interest	9,050	52,323
Amortization	9,916,404	9,905,384
	\$ 166,884,893	\$ 158,389,727

NOTE 20 ECONOMIC DEPENDENCE

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

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.

SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2016

NOTE 21 RISK MANAGEMENT
(Continued)

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

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

b) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its cash. It is management's opinion that the School District is not exposed to significant interest rate risk as it invests solely in investments that are considered liquid (e.g. term deposits) that have a maturity date of no more than 3 years.

c) Liquidity risk:

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

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

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

School District No. 44 (North Vancouver)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2016

	Operating Fund	Special Purpose Fund	Capital Fund	2016 Actual	2015 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	8,502,533		101,663,086	110,165,619	102,595,530
Changes for the year					
Surplus (Deficit) for the year	2,580,355	302,845	(1,476,670)	1,406,530	7,570,089
Interfund Transfers					
Tangible Capital Assets Purchased	(1,057,999)	(302,845)	1,360,844	-	
Tangible Capital Assets - Work in Progress	(18,800)		18,800	-	
Local Capital	(1,150,000)		1,150,000	-	
Net Changes for the year	353,556	-	1,052,974	1,406,530	7,570,089
Accumulated Surplus (Deficit), end of year - Statement 2	8,856,089	-	102,716,060	111,572,149	110,165,619

School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	130,675,660	131,128,734	125,216,790
Other	10,000	12,646	9,133
Federal Grants	5,000	5,000	5,000
Tuition	9,019,500	9,467,798	8,498,244
Other Revenue	4,798,075	4,993,981	4,670,511
Rentals and Leases	1,951,754	2,182,607	1,697,660
Investment Income	430,000	432,832	487,157
Total Revenue	146,889,989	148,223,598	140,584,495
Expenses			
Instruction	125,782,474	125,020,016	117,261,834
District Administration	4,985,724	5,282,861	5,420,616
Operations and Maintenance	15,091,176	15,009,701	14,578,066
Transportation and Housing	378,196	321,615	307,536
Debt Services	30,000	9,050	52,323
Total Expense	146,267,570	145,643,243	137,620,375
Operating Surplus (Deficit) for the year	622,419	2,580,355	2,964,120
Budgeted Appropriation (Retirement) of Surplus (Deficit)	1,239,981		
Budgeted Reduction of Unfunded Accrued Employee Future Benefits	-		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,862,400)	(1,057,999)	(702,152)
Tangible Capital Assets - Work in Progress		(18,800)	(116,718)
Local Capital		(1,150,000)	(1,000,000)
Total Net Transfers	(1,862,400)	(2,226,799)	(1,818,870)
Total Operating Surplus (Deficit), for the year	-	353,556	1,145,250
Operating Surplus (Deficit), beginning of year		8,502,533	7,357,283
Operating Surplus (Deficit), end of year		8,856,089	8,502,533
Operating Surplus (Deficit), end of year			
Internally Restricted		6,995,479	6,588,637
Unrestricted		1,860,610	1,913,896
Total Operating Surplus (Deficit), end of year		8,856,089	8,502,533

School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	127,576,621	127,899,643	123,807,769
Strike Savings Recovery			(4,497,113)
Other Ministry of Education Grants			
Labour Settlement Funding			2,572,751
Pay Equity	2,966,047	2,966,047	2,966,047
Funding for Graduated Adults	-	16,410	46,101
Economic Stability Dividend	-	114,465	
Scorer/Marker Training	18,842	18,842	18,842
Carbon Tax Refund	90,000	84,177	81,021
Teacher Extended Health Benefits	-	-	221,372
Curriculum Implementation	24,150	24,150	-
Skills Training Access	-	5,000	-
Total Provincial Grants - Ministry of Education	130,675,660	131,128,734	125,216,790
Provincial Grants - Other	10,000	12,646	9,133
Federal Grants	5,000	5,000	5,000
Tuition			
Summer School Fees	90,000	77,535	-
Offshore Tuition Fees	8,929,500	9,390,263	8,498,244
Total Tuition	9,019,500	9,467,798	8,498,244
Other Revenues			
Miscellaneous			
Cheakamus Centre	2,129,975	2,123,429	1,801,185
District Miscellaneous	277,000	391,145	427,210
Band & Strings	520,000	529,390	523,629
Recoveries and Donations	167,000	235,604	305,062
School Miscellaneous	348,500	342,344	291,945
Artists for Kids	390,700	270,176	388,879
Academy Fees	964,900	1,101,893	932,601
Total Other Revenue	4,798,075	4,993,981	4,670,511
Rentals and Leases	1,951,754	2,182,607	1,697,660
Investment Income	430,000	432,832	487,157
Total Operating Revenue	146,889,989	148,223,598	140,584,495

School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Salaries			
Teachers	65,623,018	63,975,353	59,676,660
Principals and Vice Principals	8,780,901	8,856,076	8,667,005
Educational Assistants	12,049,086	11,901,330	11,856,282
Support Staff	11,185,648	11,214,518	11,295,029
Other Professionals	3,402,990	3,551,627	3,335,706
Substitutes	3,669,081	4,806,237	4,149,658
Total Salaries	104,710,724	104,305,141	98,980,340
Employee Benefits	27,549,608	26,428,054	25,667,028
Total Salaries and Benefits	132,260,332	130,733,195	124,647,368
Services and Supplies			
Services	7,132,038	7,645,979	6,964,350
Student Transportation	61,500	62,099	31,204
Professional Development and Travel	582,850	767,099	570,087
Rentals and Leases	46,500	39,039	39,918
Dues and Fees	59,100	54,866	56,384
Insurance	349,000	399,611	340,358
Interest	30,000	9,050	52,323
Supplies	3,535,750	3,628,383	2,993,623
Utilities	2,210,500	2,303,922	1,924,760
Total Services and Supplies	14,007,238	14,910,048	12,973,007
Total Operating Expense	146,267,570	145,643,243	137,620,375

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	52,422,717	2,130,906	1,706,328	1,129,463		3,705,638	61,095,052
1.03 Career Programs	127,869		23,669	236,630		5,381	393,549
1.07 Library Services	1,528,527	26,911	177,779	170,048		19,357	1,922,622
1.08 Counselling	2,901,320					701	2,902,021
1.10 Special Education	5,121,277	98,224	9,420,709	642,249		514,629	15,797,088
1.30 English Language Learning	970,159					9,179	979,338
1.31 Aboriginal Education	321,959	113,550	381,452			29,395	846,356
1.41 School Administration		6,361,026		1,369,971		79,448	7,810,445
1.60 Summer School	194,575			19,818			214,393
1.62 Offshore Students	306,257			75,193	154,606	1,110	537,166
1.64 Other	63,660			677	174,702	46,912	285,951
Total Function 1	63,958,320	8,730,617	11,709,937	3,644,049	329,308	4,411,750	92,783,981
4 District Administration							
4.11 Educational Administration					724,683		724,683
4.40 School District Governance					166,653		166,653
4.41 Business Administration		125,459		1,004,434	1,334,640	7,896	2,472,429
Total Function 4	-	125,459	-	1,004,434	2,225,976	7,896	3,363,765
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	17,033			61,963	603,181		682,177
5.50 Maintenance Operations				6,157,298	393,162	384,249	6,934,709
5.52 Maintenance of Grounds				327,224			327,224
5.56 Utilities							-
Total Function 5	17,033	-	-	6,546,485	996,343	384,249	7,944,110
7 Transportation and Housing							
7.70 Student Transportation			191,393	19,550		2,342	213,285
Total Function 7	-	-	191,393	19,550	-	2,342	213,285
9 Debt Services							
9.92 Interest on Bank Loans							-
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	63,975,353	8,856,076	11,901,330	11,214,518	3,551,627	4,806,237	104,305,141

School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2016

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2016 Actual	2016 Budget	2015 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	61,095,052	16,739,078	77,834,130	3,999,708	81,833,838	80,006,733	77,245,873
1.03 Career Programs	393,549	87,794	481,343	208,797	690,140	713,991	700,135
1.07 Library Services	1,922,622	469,835	2,392,457	22,350	2,414,807	2,769,880	2,309,244
1.08 Counselling	2,902,021	734,790	3,636,811	14,792	3,651,603	2,818,749	3,275,528
1.10 Special Education	15,797,088	3,463,353	19,260,441	374,333	19,634,774	22,197,347	19,174,258
1.30 English Language Learning	979,338	273,497	1,252,835	2,602	1,255,437	1,281,931	1,120,780
1.31 Aboriginal Education	846,356	180,597	1,026,953	38,371	1,065,324	1,249,347	1,047,218
1.41 School Administration	7,810,445	1,757,101	9,567,546	231,069	9,798,615	7,671,469	8,578,008
1.60 Summer School	214,393	40,281	254,674	15,024	269,698	351,033	12,334
1.62 Offshore Students	537,166	122,740	659,906	952,995	1,612,901	4,178,825	1,571,050
1.64 Other	285,951	53,782	339,733	2,453,146	2,792,879	2,543,169	2,227,406
Total Function 1	92,783,981	23,922,848	116,706,829	8,313,187	125,020,016	125,782,474	117,261,834
4 District Administration							
4.11 Educational Administration	724,683	117,080	841,763	190,394	1,032,157	1,071,324	1,026,470
4.40 School District Governance	166,653	19,352	186,005	105,806	291,811	292,201	302,518
4.41 Business Administration	2,472,429	534,598	3,007,027	951,866	3,958,893	3,622,199	4,091,628
Total Function 4	3,363,765	671,030	4,034,795	1,248,066	5,282,861	4,985,724	5,420,616
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	682,177	139,150	821,327	1,057,997	1,879,324	1,558,609	1,388,659
5.50 Maintenance Operations	6,934,709	1,577,360	8,512,069	2,095,227	10,607,296	10,469,260	10,526,542
5.52 Maintenance of Grounds	327,224	75,586	402,810	314,205	717,015	853,307	738,393
5.56 Utilities	-	-	-	1,806,066	1,806,066	2,210,000	1,924,472
Total Function 5	7,944,110	1,792,096	9,736,206	5,273,495	15,009,701	15,091,176	14,578,066
7 Transportation and Housing							
7.70 Student Transportation	213,285	42,080	255,365	66,250	321,615	378,196	307,536
Total Function 7	213,285	42,080	255,365	66,250	321,615	378,196	307,536
9 Debt Services							
9.92 Interest on Bank Loans	-	-	-	9,050	9,050	30,000	52,323
Total Function 9	-	-	-	9,050	9,050	30,000	52,323
Total Functions 1 - 9	104,305,141	26,428,054	130,733,195	14,910,048	145,643,243	146,267,570	137,620,375

School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual	2015 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	4,993,954	4,980,001	4,827,109
Other Revenue	6,500,000	6,643,559	6,670,766
Investment Income	-	4,531	4,193
Total Revenue	<u>11,493,954</u>	<u>11,628,091</u>	<u>11,502,068</u>
Expenses			
Instruction	10,390,281	11,257,553	10,814,420
District Administration	85,000	67,693	49,548
Total Expense	<u>10,475,281</u>	<u>11,325,246</u>	<u>10,863,968</u>
Special Purpose Surplus (Deficit) for the year	<u>1,018,673</u>	<u>302,845</u>	<u>638,100</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,018,673)	(302,845)	(638,100)
Total Net Transfers	<u>(1,018,673)</u>	<u>(302,845)</u>	<u>(638,100)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year	<u>-</u>	<u>-</u>	<u>-</u>

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2016

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	Community- LINK	Service Delivery Transformation
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	-	-	17,470	3,167,683				-	97,534
Add: Restricted Grants									
Provincial Grants - Ministry of Education	679,583	2,620,747	5,223		224,000	63,700	293,437	1,070,820	
Other				6,395,161					
Investment Income			187						919
	679,583	2,620,747	5,410	6,395,161	224,000	63,700	293,437	1,070,820	919
Less: Allocated to Revenue	679,583	2,620,747	5,433	6,524,562	224,000	63,700	293,437	1,070,820	12,910
Deferred Revenue, end of year	-	-	17,447	3,038,282	-	-	-	-	85,543
Revenues									
Provincial Grants - Ministry of Education	679,583	2,620,747	5,246		224,000	63,700	293,437	1,070,820	11,991
Other Revenue				6,524,562					
Investment Income			187						919
	679,583	2,620,747	5,433	6,524,562	224,000	63,700	293,437	1,070,820	12,910
Expenses									
Salaries									
Teachers		1,648,462				8,578	19,944	150,188	
Educational Assistants		421,937						515,550	
Support Staff					162,657	3,755		49,462	
Substitutes					840		28,364		
	-	2,070,399	-	-	163,497	12,333	48,308	715,200	-
Employee Benefits		550,348			31,187	1,706	12,057	155,673	
Services and Supplies	382,171			6,524,562	29,316	49,661	233,072	199,947	12,910
	382,171	2,620,747	-	6,524,562	224,000	63,700	293,437	1,070,820	12,910
Net Revenue (Expense) before Interfund Transfers	297,412	-	5,433	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(297,412)		(5,433)						
	(297,412)	-	(5,433)	-	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2016

	Metro Regional Implementation	Violence Prevention	Cheakamus Special Projects	Inside Out	Enhanced Learning	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	294,730	4,777	18,919	16,548	-	3,617,661
Add: Restricted Grants						
Provincial Grants - Ministry of Education					12,000	4,969,510
Other	76,065	20,000	1,500	5,000		6,497,726
Investment Income	3,292		60	57	16	4,531
	79,357	20,000	1,560	5,057	12,016	11,471,767
Less: Allocated to Revenue	67,693	23,556	14,892	16,265	10,493	11,628,091
Deferred Revenue, end of year	306,394	1,221	5,587	5,340	1,523	3,461,337
Revenues						
Provincial Grants - Ministry of Education					10,477	4,980,001
Other Revenue	64,401	23,556	14,832	16,208		6,643,559
Investment Income	3,292		60	57	16	4,531
	67,693	23,556	14,892	16,265	10,493	11,628,091
Expenses						
Salaries						
Teachers				4,500	4,912	1,836,584
Educational Assistants						937,487
Support Staff						215,874
Substitutes						29,204
	-	-	-	4,500	4,912	3,019,149
Employee Benefits				23	1,037	752,031
Services and Supplies	67,693	23,556	14,892	11,742	4,544	7,554,066
	67,693	23,556	14,892	16,265	10,493	11,325,246
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	302,845
Interfund Transfers						
Tangible Capital Assets Purchased						(302,845)
	-	-	-	-	-	(302,845)
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2016

	2016 Budget	2016 Actual			2015 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Investment Income			127,614	127,614	60,979
Gain (Loss) on Disposal of Tangible Capital Assets	5,041,482	2,503,521		2,503,521	8,059,731
Amortization of Deferred Capital Revenue	5,523,702	5,808,599		5,808,599	5,752,543
Total Revenue	<u>10,565,184</u>	<u>8,312,120</u>	<u>127,614</u>	<u>8,439,734</u>	<u>13,873,253</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,916,404	9,916,404		9,916,404	9,905,384
Total Expense	<u>9,916,404</u>	<u>9,916,404</u>	<u>-</u>	<u>9,916,404</u>	<u>9,905,384</u>
Capital Surplus (Deficit) for the year	<u>648,780</u>	<u>(1,604,284)</u>	<u>127,614</u>	<u>(1,476,670)</u>	<u>3,967,869</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,881,073	1,360,844		1,360,844	1,340,252
Tangible Capital Assets - Work in Progress		18,800		18,800	116,718
Local Capital			1,150,000	1,150,000	1,000,000
Total Net Transfers	<u>2,881,073</u>	<u>1,379,644</u>	<u>1,150,000</u>	<u>2,529,644</u>	<u>2,456,970</u>
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(2,537,960)	2,537,960	-	
Tangible Capital Assets Purchased from Local Capital		363,205	(363,205)	-	
Tangible Capital Assets WIP Purchased from Local Capital		50,405	(50,405)	-	
Principal Payment					
Capital Loan		6,196,197	(6,196,197)	-	
Argyle/Handsworth Bylaw funds		(75,950)	75,950	-	
Total Other Adjustments to Fund Balances		<u>3,995,897</u>	<u>(3,995,897)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>3,529,853</u>	<u>3,771,257</u>	<u>(2,718,283)</u>	<u>1,052,974</u>	<u>6,424,839</u>
Capital Surplus (Deficit), beginning of year		<u>92,005,475</u>	<u>9,657,611</u>	<u>101,663,086</u>	<u>95,238,247</u>
Capital Surplus (Deficit), end of year		<u>95,776,732</u>	<u>6,939,328</u>	<u>102,716,060</u>	<u>101,663,086</u>

School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2016

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	12,506,604	357,546,497	2,911,122	1,346,660	1,657,506	4,993,099	380,961,488
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		3,609,044		120,991			3,730,035
Deferred Capital Revenue - Other		34,380					34,380
Operating Fund		517,014	61,125			479,860	1,057,999
Special Purpose Funds		297,412	5,433				302,845
Local Capital		235	5,474	205,381	62,032	90,083	363,205
Transferred from Work in Progress		148,418			174,988		323,406
	-	4,606,503	72,032	326,372	237,020	569,943	5,811,870
Decrease:							
Disposed of	34,361	150,974					185,335
Deemed Disposals			151,298	184,165	71,142	1,359,414	1,766,019
	34,361	150,974	151,298	184,165	71,142	1,359,414	1,951,354
Cost, end of year	12,472,243	362,002,026	2,831,856	1,488,867	1,823,384	4,203,628	384,822,004
Work in Progress, end of year		3,823,955			18,800		3,842,755
Cost and Work in Progress, end of year	12,472,243	365,825,981	2,831,856	1,488,867	1,842,184	4,203,628	388,664,759
Accumulated Amortization, beginning of year		102,056,904	1,287,420	740,370	808,184	2,260,241	107,153,119
Changes for the Year							
Increase: Amortization for the Year		8,160,505	291,112	134,666	331,501	998,620	9,916,404
Decrease:							
Disposed of		150,896					150,896
Deemed Disposals			151,298	184,165	71,142	1,359,414	1,766,019
		150,896	151,298	184,165	71,142	1,359,414	1,916,915
Accumulated Amortization, end of year		110,066,513	1,427,234	690,871	1,068,543	1,899,447	115,152,608
Tangible Capital Assets - Net	12,472,243	255,759,468	1,404,622	797,996	773,641	2,304,181	273,512,151

School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2016

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
Work in Progress, beginning of year	\$ 378,397	\$ -	\$ 174,988	\$ -	\$ 553,385
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,619,521				3,619,521
Operating Fund			18,800		18,800
Local Capital	50,405				50,405
Argyle/Handsworth Bylaw	(75,950)				(75,950)
	<u>3,593,976</u>	<u>-</u>	<u>18,800</u>	<u>-</u>	<u>3,612,776</u>
Decrease:					
Transferred to Tangible Capital Assets	148,418		174,988		323,406
	<u>148,418</u>	<u>-</u>	<u>174,988</u>	<u>-</u>	<u>323,406</u>
Net Changes for the Year	<u>3,445,558</u>	<u>-</u>	<u>(156,188)</u>	<u>-</u>	<u>3,289,370</u>
Work in Progress, end of year	<u><u>3,823,955</u></u>	<u><u>-</u></u>	<u><u>18,800</u></u>	<u><u>-</u></u>	<u><u>3,842,755</u></u>

School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2016

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	167,524,733	3,031,793	4,933,163	175,489,689
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	3,730,035		34,380	3,764,415
Transferred from Work in Progress	31,699			31,699
Reclassification of prior year project to other capital	(9,153)		9,153	-
	<u>3,752,581</u>	-	<u>43,533</u>	<u>3,796,114</u>
Decrease:				
Amortization of Deferred Capital Revenue	5,523,702	80,612	204,285	5,808,599
	<u>5,523,702</u>	<u>80,612</u>	<u>204,285</u>	<u>5,808,599</u>
Net Changes for the Year	<u>(1,771,121)</u>	<u>(80,612)</u>	<u>(160,752)</u>	<u>(2,012,485)</u>
Deferred Capital Revenue, end of year	<u>165,753,612</u>	<u>2,951,181</u>	<u>4,772,411</u>	<u>173,477,204</u>
Work in Progress, beginning of year	176,992	-	-	176,992
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,619,521			3,619,521
	<u>3,619,521</u>	-	-	<u>3,619,521</u>
Decrease				
Transferred to Deferred Capital Revenue	31,699			31,699
	<u>31,699</u>	-	-	<u>31,699</u>
Net Changes for the Year	<u>3,587,822</u>	-	-	<u>3,587,822</u>
Work in Progress, end of year	<u>3,764,814</u>	-	-	<u>3,764,814</u>
Total Deferred Capital Revenue, end of year	<u>169,518,426</u>	<u>2,951,181</u>	<u>4,772,411</u>	<u>177,242,018</u>

School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2016

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 31,129	\$ 3,168,583	\$ -	\$ -	\$ 11,229	\$ 3,210,941
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	7,627,462					7,627,462
MEd Restricted Portion of Proceeds on Disposal		2,537,960				2,537,960
Transfer project surplus to MEd Restricted (from) Bylaw Playgrounds	(634)	634			10,032	-
Reclassification of prior years project to other capital	9,153				34,380	43,533
	7,635,981	2,538,594	-	-	44,412	10,218,987
Decrease:						
Transferred to DCR - Capital Additions	3,730,035				34,380	3,764,415
Transferred to DCR - Work in Progress	3,619,521					3,619,521
	7,349,556	-	-	-	34,380	7,383,936
Net Changes for the Year	286,425	2,538,594	-	-	10,032	2,835,051
Balance, end of year	317,554	5,707,177	-	-	21,261	6,045,992

Schedule B.5
of the
Administrative Memorandum

Meeting Date: September 20, 2016 **Board** **Board, in camera**

Topic (as per the Memorandum): **Five-Year Capital Plan 2016/2017 (for Approval)**

Narration:

Each year, boards of education are required to submit a five-year Capital Plan providing details on high priority projects needed for their school districts. The deadline for the North Vancouver Board of Education adopting the Five-Year Capital Plan is September 30, 2016.

The Capital Planning Committee typically convenes to discuss information related to the Five-Year Capital Plan submission before the plan is completed for submission in October, or November. In late May 2016 direction was received from the Ministry of Education requiring school districts to submit their Capital Plans by August 31, 2016. At the end of June 2016, the deadline was adjusted to September 30, 2016 to allow boards time to review and approve the plan by resolution. Clearly, this has not provided enough time to call the Capital Planning Committee together for the 2016/17 Capital Plan.

Given the above, members of the Capital Planning Committee were invited to attend the Public Standing Committee Meeting on Tuesday, September 13, 2016 to observe a presentation on the Draft Capital Plan and participate in the discussion.

Capital Planning Instructions were issued by the Ministry of Education in June, identifying requirements and priorities for the preparation and submission of the Five-Year Capital Plan. The Ministry Capital Plan Submission format has changed from prior years, and consolidated various capital funding programs into a single call for projects as part of the Capital Intake Process. The priorities identified in the Capital Plan instructions include:

- Seismic Mitigation (SMP)
- School Expansion Program (EXP)
- School Replacement Program (REP)
- Building Envelope Program (BEP)
- School Enhancement Program (SEP) – formerly routine capital
- Carbon Neutral Capital Program (CNCP)
- Bus Replacement Program (BUS)

The Capital programs for SMP, EXP, REP, and BEP require projects to be prioritized based over a five-year budget horizon. The SEP, CNCP, and BUS programs only require funds to be identified for a single budget year. The Ministry has expressed that submissions will be used to inform the selection of priority capital projects for the Ministry's 2017/18 fiscal year, and longer term Capital Planning.

In order for capital projects to be considered as priorities by the Ministry of Education, school districts are required to have a current Long Range Facilities Plan (LRFP) in place to support the Capital Plan. The LRFP is to incorporate consideration of demographic changes, enrolment patterns, residential developments

Schedule B.5. (continued)

Narration (continued):

planned in the community, facility condition, and capacity utilization. Additionally, Project Request Fact Sheets (formerly Project Identification Reports) are required for all projects identified as priorities for seismic mitigation, school expansion, and replacements.

Matrix Planning was engaged to update the School District's Long Range Facilities Plan of 2015. Key findings of the LRFP were used in the development of the draft project priorities for the Ministry's 2017/2018 Capital Intake submission, due September 30, 2016.

The updated LRFP will be brought before the Capital Planning Committee later in fall for review and input, and then finalized for presentation to the Board at a future public board meeting.

Taking into account the LRFP as well as the Ministry's emphasis on facilities condition and seismic ratings, the Draft 2016/2017 Capital Plan identifies the following priorities in the tables below for each Category:

Seismic Mitigation (SMP)

Projects below are identified by priority per previous Ministry Seismic Assessments.

Project Priority	Facility Name	Project Timing	Seismic Risk	Project Cost
1	Handsworth	1 - 5 years	H1	\$ 43,047,692
2	Mountainside	6 - 10 years	H3	\$ 7,500,000

School Expansion Program (EXP)

Priority based on combination of enrolment projections and facility condition.

Project Priority	Facility Name	Project Timing	Project Description	Preliminary Estimate
1	New Lower Lonsdale	2018/19	Site Acquisition if Cloverley site not suitable	\$ 10,000,000
2	New Lower Lonsdale	2019/20	New 40 K/ 450 Elementary School	\$ 16,078,245
3	Lynn Valley	6 - 10 Years	100 Student Capacity Increase	TBD at later date
4	Westview	6 - 10 Years	Addition	TBD at later date
5	Norgate	6 - 10 Years	Addition and Renovation	TBD at later date
6	Upper Lynn	6 - 10 Years	Addition and Renovation	TBD at later date
7	Cleveland	6 - 10 Years	Renovation	TBD at later date
8	Eastview	6 - 10 Years	Renovation	TBD at later date

Schedule B.5. (continued)

Narration (continued):

School Expansion Program (EXP) (continued)

Project Priority	Facility Name	Project Timing	Project Description	Preliminary Estimate
9	Sherwood Park	6 - 10 Years	Family of Schools Study	TBD at later date
10	Dorothy Lynas	6 - 10 Years	Family of Schools Study	TBD at later date
11	Cove Cliff	6 - 10 Years	Family of Schools Study	TBD at later date
12	Seycove	6 - 10 Years	Family of Schools Study	TBD at later date
13	Windsor	6 - 10 Years	Renovation	TBD at later date
14	Braemar	11 - 20 Years	Renovation	TBD at later date
15	Boundary	11 - 20 Years	Renovation	TBD at later date
16	Capilano	11 - 20 Years	Renovation	TBD at later date
17	Montroyal	11 - 20 Years	Renovation	TBD at later date
18	Canyon Heights	11 - 20 Years	Renovation	TBD at later date
19	Carisbrooke	11 - 20 Years	Renovation	TBD at later date
20	Carson Graham	11 - 20 Years	Addition	TBD at later date

School Replacement Program (REP)

Priority based primarily on facility condition with consideration to future enrolment pressures.

Project Priority	Facility Name	Project Timing	Project Description	Preliminary Estimate
1	Seymour Heights / Blueridge	2018/19	Replace one school with expanded 60 K / 425	\$ 15,234,815
2	Lynnmour	2019/20	Replace with expanded 60 K / 400	\$ 14,886,181
3	Queensbury	2020/21	Replace with expanded 60 K / 400	\$ 15,327,924
4	Larson	2020/21	Replace with expanded 60 K / 475	\$ 16,984,835
5	Brooksbank	2021/22	Replace with 60 K / 400	TBD
6	Ross Road	6 - 10 Years	Replace with expanded 60 K / 600	TBD

Building Envelope Program (BEP)

Funding subject to schools identified through a risk assessment report facilitated by BC Housing. Ministry has advised that only Dorothy Lynas Elementary was eligible for consideration under the program, and they have advised to carry a project budget of \$277,000.00 which we have included for the 2017/18 fiscal year.

Schedule B.5. (continued)

Narration (continued):

School Enhancement Program (SEP) – formerly routine capital

Project call is for the 2017/18 year only. SEP projects are investments that will contribute to the safety and function of the school and will extend the life of the existing asset. Projects and priorities identified through the use of the Ministry's VFA database, consulting reports, and Facilities staff input.

Project Priority	Project Type	Project Description	Facility Name	Project Cost
1	Safety Enhancements	Renewal of Fire Alarm Systems in 10 Elementary Schools	Multiple Schools	\$ 843,072
2	Window Upgrade	Complete Renewal of wood and aluminum windows per VFA recommendations	Capilano	\$ 550,836
3	Window Upgrade	Complete Renewal of wood and aluminum windows per VFA recommendations	Braemar	\$ 504,655
4	Roof Replacement	Renewal of Roof sections in 3 elementary schools per VFA recommendations	Cleveland, Boundary, Brooksbank	\$ 539,500
5	Safety Enhancements	Renewal of Public address systems in 9 Elementary Schools	Multiple Schools	\$ 559,500

Carbon Neutral Capital Program (CNCP)

Project call is for 2017/18 year only and limited to three priorities. Projects must contribute to measurable emissions reductions, operational cost savings, align with VFA equipment renewal period and LRFP.

Project Priority	Project Type	Project Description	Facility Name	Project Cost
1	Boiler Replacement	Replacement of low efficiency boiler with 2 high efficiency boilers and DDC controls per VFA recommendations	Montroyal	\$ 225,500
2	Boiler Replacement	Replacement of low efficiency modular boilers with 2 high efficiency boilers and DDC controls per VFA recommendations	Dorothy Lynas	\$ 197,000
3	Boiler Replacement	Replacement of one low efficiency boiler in each of two heating plants with high efficiency boilers and DDC controls	Capilano	\$ 237,600

Bus Replacement Program (BUS)

Funding Eligibility is based on, school bus age, mileage, safety and mechanical issues. Although no buses in the School District meet these requirements, we have been encouraged to apply for funding by the Ministry, and have included a request to replace an existing 10-year-old bus.

Schedule B.5. (continued)

Narration (continued):

Timelines

Capital Planning timelines for the coming year are provided in the table below. The DRAFT Capital Plan was presented at the Standing Committee Meeting of September 13, 2016.

Capital Planning Timelines	
September 20, 2016	Presentation at Public Board Meeting of DRAFT 2016/17 Capital Plan priorities and timelines for Board consideration and adoption.
September 30, 2016	Due date for Boards of Education to submit 2016/17 Capital Plan to Ministry complete with Board Resolution adopting the plan.
Early 2017	Ministry conducts intake review, and provides written response confirming funding priorities for the 2016/17 Capital Plan.
January / February 2017	Ministry anticipates to provide Capital Planning instructions for the 2017/18 Capital Plan.
June 2017	Deadline for the 2017/18 Capital Plan submission.

Jim Mackenzie and Michael Chapman from our Facilities and Planning Department, will introduce and provide an overview the Capital Plan for the consideration of the Board of Education.

RECOMMENDED MOTION:

that the Board approve the 2016/2017 Five-Year Capital Plan as presented in Schedule B.5. of September 20, 2016.

Schedule B.6.(A).
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Corporate Banking Services**

Narration:

(A) Bank of Montreal – Banking Bylaw 2-2016

The Board will find attached a Bank of Montreal Bylaw as to Bankers and Signatures for Municipal Accounts (Cities, Towns, Villages, Municipalities) and for School District Accounts, B.C..

This routine bylaw is required as a result of a change in Superintendent of Schools.

Attachment:
Bank of Montreal – Certificate and Authorization

RECOMMENDED MOTION:

that Banking Bylaw Number 2-2016 be read a first time;

that Banking Bylaw Number 2-2016 be read a second time;

that Banking Bylaw Number 2-2016 be read a third time, passed, and adopted.

Procedural Note:

(per section 68(4) of the *School Act*) the Board may not give a bylaw more than two readings at any one meeting unless the members of the Board who are present at the meeting unanimously agree to give the bylaw all three readings at that meeting.

Certificate and Authorization

TO BANK OF MONTREAL

The undersigned certifies:

(A) BANKING RESOLUTION/BY-LAW

THAT the following is a copy of the text of a resolution or by-law, as applicable, which has been duly passed or enacted by the

BOARD OF EDUCATION SCHOOL DISTRICT 44 (NORTH VANCOUVER)

Insert Name of Council, Board of Trustees, Board of Education, School Board, Conseil scolaire fransaskois, Assembly or other applicable governing body (as applicable)

of the NORTH VANCOUVER SCHOOL DISTRICT

Insert name of City, Town, Village, Municipality, School District, School Division, Division scolaire francophone, First Nations land or other applicable region (as applicable)

(hereinafter called the “**Corporation**”) at a meeting duly called and held in accordance with the law

governing the Corporation on the 20th day of September, 2016 year.

RESOLVED/ENACTED:

1. THAT all cheques of the Corporation drawn on its *SCHOOL BOARD AND TRUST

*Insert “General”, “School Board”, “Library”, or otherwise as appropriate

account(s) be signed on its behalf by **GEORGIA ALLISON, SECRETARY TREASURER; MARK PEARMAIN, SUPERINTENDENT;
STEPHEN WURZ, DIRECTOR OF FINANCIAL SERVICES; PIUS RYAN, ASSISTANT SUPERINTENDENT, OR ANY ONE OF
THEM AND COUNTERSIGNED BY ONE OF CHRISTINE SACRE, CHAIR OR FRANCI STRATTON, VICE CHAIR
** Insert name(s) and title(s) of officer(s) or member(s) adding “or any one of them”, “or any two of them”, “or any one of them and countersigned by _____”, or otherwise, as required.

(each an “**Authorized Signatory**”) is/are authorized for and on behalf of the Corporation:

- (a) to negotiate with, deposit with or transfer to Bank of Montreal (the “**Bank**”) (but for credit to the Corporation's account only) all or any bills of exchange, promissory notes, cheques and orders for the payment of money and other negotiable instruments, and for the said purpose to endorse the same on behalf of the Corporation (by rubber stamp or otherwise);
- (b) to arrange, settle, balance and certify all books and accounts between the Corporation and the Bank; and to receive all paid cheques and vouchers, unpaid and unaccepted bills of exchange and other negotiable instruments;
- (c) to obtain delivery from the Bank of all or any stocks, bonds and other securities held by the Bank in safekeeping or otherwise for the account of the Corporation and to give valid and binding receipts therefor.

REPEAL OF PREVIOUS RESOLUTIONS/BY-LAWS

- 2. THAT all resolutions/by-laws, as applicable, (if any) with respect to the account(s) specified in section A1 and as to banking and signing officer(s), member(s) or any one or more Authorized Signatory(ies) passed by the Council, Assembly or Board of Trustees or other governing body, as applicable, of the Corporation and relating to the account(s) specified in section A1 held with the Bank previous to this resolution are repealed.
- 3. THAT this resolution/by-law, as applicable, shall be irrevocable until a resolution repealing this resolution or a by-law repealing or amending this by-law, as applicable, shall have been passed or enacted and a certified copy delivered to the Bank at each branch or agency where an account of the Corporation shall be kept.

(B) RELIANCE AND CURRENCY

THAT the Bank may assume that this Certificate and Authorization, authorizations granted pursuant to the foregoing, and the Corporation's articles or constitution, by-laws and resolutions, or other equivalent documents, as applicable, copies of each of which will be delivered to the Bank from time to time, are in full force and effect and that each branch of the Bank with which any dealings are had by the Corporation may act upon them until each such branch is notified in writing to the contrary.

(C) HEADINGS

The headings used herein are inserted only as a matter of convenience and for reference and in no way are to be construed as defining, limiting or describing the scope or intent of this Certificate and Authorization.

(D) CERTIFYING PARTY

THAT:

1. I am a duly elected director and/or officer and/or member of Council, Assembly or other governing body as applicable, of the Corporation and am authorized by the Corporation to certify the matters set out in this Certificate;
2. set out above are the correct names of individuals authorized to act on behalf of the Corporation as provided herein; and
3. the foregoing resolution/by-law, as applicable, has been duly passed or enacted by the Corporation in the manner authorized by law.

Date: 20/ SEPTEMBER / 2016 _____

(Signature of Director/Member of Council/Officer)

Name: GEORGIA ALLISION
Position: SECRETARY TREASURER

Applicable in the Province of Quebec only:

It is the express wish of the parties that this Certificate and Authorization and any related documents be drawn up and executed in English. Les parties conviennent que le présent certificat et tous les documents s'y rattachant soient rédigés et signés en anglais.

Schedule B.6.(B).
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Corporate Banking Services**

Narration:

(B) Toronto-Dominion – Resolution re: Bankers and Signing Officers

A resolution regarding Bankers and Signing Officers for the Toronto-Dominion Bank is required as a required as a result of a change in Superintendent of Schools.

Attachment:

Toronto Dominion – Resolution re: Bankers and Signing Officers

RECOMMENDED MOTION:

that the Toronto-Dominion Bank Resolution re: Bankers and Signing Officers as per Schedule B.6.(B). be approved.

**RESOLUTION RE BANKERS AND SIGNING OFFICERS
(For Municipal Corporation or School “Boards”)**

RESOLVED:

- (1) That **GEORGIA ALLISON, Secretary and Treasurer of the Board of Education of School District No. 44 (North Vancouver)**, (School Board, “the Corporation”) be and is hereby authorized for and on behalf of the Corporation to enter into arrangements for the deposit and withdrawal of funds, credit facilities and other financial services with The Toronto-Dominion Bank, TD Mortgage Corporation, TD Pacific Mortgage Corporation, Canada Trustco Mortgage Company and The Canada Trust Company (collectively, the “Bank”) for credit to the Corporation’s account only all or any cheques and other orders for the payment of money, and for that purpose to endorse the same on behalf of the Corporation either in writing or by rubber stamps.
- (2) That all cheques of the Corporation be drawn in the name of the Corporation and be signed on its behalf by the following persons.

ANY TWO OF THE SUPERINTENDENT OR THE ASSISTANT SUPERINTENDENT OR THE SECRETARY/TREASURER OR THE DIRECTOR OF FINANCIAL SERVICES OR ANY ONE OF THE SUPERINTENDENT OR THE ASSISTANT SUPERINTENDENT OR THE SECRETARY/TREASURER OR THE DIRECTOR OF FINANCIAL SERVICES TOGETHER WITH EITHER THE BOARD CHAIR OR THE BOARD VICE CHAIR.

**MARK PEARMAIN
GEORGIA ALLISON
PIUS RYAN
STEPHEN WURZ
CHRISTINE SACRÉ
FRANCI STRATTON**

**SUPERINTENDENT
SECRETARY/TREASURER
ASSISTANT SUPERINTENDENT
DIRECTOR OF FINANCIAL SERVICES
BOARD CHAIR
BOARD VICE CHAIR**

- (3) That **GEORGIA ALLISON, Secretary and Treasurer** and **STEPHEN WURZ, Director of Financial Services** be and is/are hereby authorized for and on behalf of the Corporation from time to time to receive from the said Bank a statement of the account of the Corporation together with all relative vouchers and all unpaid bills lodged for collection by the Corporation and all items returned unpaid and charged to the account of the Corporation, and to sign and deliver to the Bank the Bank’s form of verification, settlement of balance and release.
- (4) That **GEORGIA ALLISON, Secretary and Treasurer** and **STEPHEN WURZ, Director of Financial Services** be and is/are hereby authorized for and on behalf of the Corporation to obtain delivery from the Bank of all or any stocks, bonds and other securities held by the Bank in safekeeping or otherwise for the account of the Corporation and to give valid and binding receipts therefore.
- (5) That this resolution be communicated to the Bank and remain in force until written notice to the contrary shall have been given to the Manager for the time being of the branch of the Bank at which the account of the corporation is kept and receipt of such notice duly acknowledged in writing.

We certify that the above is a true copy of a resolution passed at a meeting of the Board of Education of School District No. 44 (North Vancouver) duly convened and regularly held in accordance with the law governing the said Corporation on the **20th** day of **September, 2016**.

Georgia Allison
Secretary Treasurer

Stephen Wurz
Director of Financial Services

Schedule B.6.(C).
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Corporate Banking Services**

Narration:

(C) Blue Shore Credit Union – Resolution re: Bankers and Signing Officers

A resolution regarding Bankers and Signing Officers for the Blue Shore Credit Union is required as a required as a result of a change in Superintendent of Schools.

Attachment:

Blue Shore Credit Union – Resolution re: Bankers and Signing Officers

RECOMMENDED MOTION:

that the Blue Shore Credit Union Bank Resolution re: Bankers and Signing Officers as per Schedule B.6.(C). be approved.

**RESOLUTION RE BANKERS AND SIGNING OFFICERS
(For Municipal Corporation or School “Boards”)**

RESOLVED:

- (1) That **GEORGIA ALLISON, Secretary and Treasurer of the Board of Education of School District No. 44 (North Vancouver)**, (School Board, “the Corporation”) be and is hereby authorized for and on behalf of the Corporation to enter into arrangements for the deposit and withdrawal of funds, credit facilities and other financial services with Blue Shore Credit Union (the “Credit Union”) for credit to the Corporation’s account only all or any cheques and other orders for the payment of money, and for that purpose to endorse the same on behalf of the Corporation either in writing or by rubber stamps.
- (2) That all cheques of the Corporation be drawn in the name of the Corporation and be signed on its behalf by the following persons.

ANY TWO OF THE SUPERINTENDENT OR THE ASSISTANT SUPERINTENDENT OR THE SECRETARY/TREASURER OR THE DIRECTOR OF FINANCIAL SERVICES OR ANY ONE OF THE SUPERINTENDENT OR THE ASSISTANT SUPERINTENDENT OR THE SECRETARY/TREASURER OR THE DIRECTOR OF FINANCIAL SERVICES TOGETHER WITH EITHER THE BOARD CHAIR OR THE BOARD VICE CHAIR.

**MARK PEARMAIN
GEORGIA ALLISON
PIUS RYAN
STEPHEN WURZ
CHRISTINE SACRÉ
FRANCI STRATTON**

**SUPERINTENDENT
SECRETARY/TREASURER
ASSISTANT SUPERINTENDENT
DIRECTOR OF FINANCIAL SERVICES
BOARD CHAIR
BOARD VICE CHAIR**

- (3) That **GEORGIA ALLISON, Secretary and Treasurer** and **STEPHEN WURZ, Director of Financial Services** be and is/are hereby authorized for and on behalf of the Corporation from time to time to receive from the said Credit Union a statement of the account of the Corporation together with all relative vouchers and all unpaid bills lodged for collection by the Corporation and all items returned unpaid and charged to the account of the Corporation, and to sign and deliver to the Credit Union the Credit Union’s form of verification, settlement of balance and release.
- (4) That **GEORGIA ALLISON, Secretary and Treasurer** and **STEPHEN WURZ, Director of Financial Services** be and is/are hereby authorized for and on behalf of the Corporation to obtain delivery from the Credit Union of all or any stocks, bonds and other securities held by the Credit Union in safekeeping or otherwise for the account of the Corporation and to give valid and binding receipts therefore.
- (5) That this resolution be communicated to the Credit Union and remain in force until written notice to the contrary shall have been given to the Manager for the time being of the branch of the Credit Union at which the account of the corporation is kept and receipt of such notice duly acknowledged in writing.

We certify that the above is a true copy of a resolution passed at a meeting of the Board of Education of School District No. 44 (North Vancouver) duly convened and regularly held in accordance with the law governing the said Corporation on the **20th** day of **September, 2016**.

Georgia Allison
Secretary Treasurer

Stephen Wurz
Director of Financial Services

Schedule C.1
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Communication Plan – Professional Learning**

Narration:

The North Vancouver School District recognizes the importance of staff professional learning. Some members of the community, however, do not understand the value of non-instructional days and the proactive learning our staff undertake to improve their professional practice. Exciting, innovative teaching is happening throughout our schools as a result of professional development – we need to celebrate teacher learning by emphasizing the positive impact on students.

Deneka Michaud, Communications Manager will present the attached Communication Plan – Professional Learning to the Board.

Attachment:

Communication Plan – Professional Learning



Communication Plan

Professional Learning

Purpose:

The purpose of this communication plan is to support the professional learning of our staff by highlighting the benefits for our students of staff professional learning. This plan serves as a guide for internal and external communications for staff, students, parents/guardians and the broader community.

Need/Opportunity:

The North Vancouver School District recognizes the importance of staff professional learning. Some members of the community, however, do not understand the value of non-instructional days and the pro-active learning our staff undertake to improve their professional practice. Exciting, innovative teaching is happening throughout our schools as a result of professional development – we need to celebrate teacher learning by emphasizing the positive impact on students.

Background:

At the March 2016 public meeting of the North Vancouver Board of Education, several trustees recognized the need to communicate the importance of professional development.

Overall project objectives/goals:

To enhance student learning and success by demonstrating support for staff professional learning and communicating its importance.

Corresponding communication goals/objectives:

Pro-active communication about the importance of professional learning will create a culture of learning, sharing and growth throughout our entire school district community.

Audiences:

- Staff
- Students
- Parents/Guardians
- Broader community stakeholders

Key messages:

- 1) Students benefit from the professional learning of staff.
- 2) World-class instruction is taking place everyday in NVSD because of staff professional learning.
- 3) Staff learn and grow from professional learning, and by sharing their learning they support their colleagues to also learn and grow.

Project and communication timeline (includes means of communicating):

Date	Action item	Message	Budget	Complete	Evaluation
May 2016	Begin staff newsletter <i>Goal is to begin the sharing of staff professional learning</i>	All 3 key messages	0	Yes	Deneka received many positive responses to the first staff newsletter. She has even received some feedback that staff are reaching out to staff at other schools to find out more about projects that were shared in the newsletter.
May 2016 onward	Blog posts about staff professional learning and the impact on the classroom	All 3 key messages	0	Yes	Deneka is prompting more and more staff to write about their professional learning experiences
May 2016 onward	Share professional learning on social media	All 3 key messages	0	Yes	More and more staff are sharing their learning on social media. Deneka is re-tweeting these posts
June 2016	Year-end video celebrates what is happening in the classroom, including staff professional learning	All 3 key messages	0	Yes	Deneka is asking staff to say what they have learned this year. This will form part of the year-end celebration video that will be sent to all staff and parents. The video was really well received and was viewed more than 4400 times.
July 2016	Highlight blog posts on the website <i>Website layout is being changed so that blog posts show up near the top of the page, and on all school sites</i>	All 3 key messages	0	Yes	Goal is to have blog posts, which include professional learning, be more prominent and, thus, better read. The change has been made and it looks great.
September 2016	Email to all staff encouraging them to share their professional learning stories	All 3 key messages	0		At the end of September, when the first staff newsletter is sent out, staff will be encouraged to continue to share their stories of what they have learned and how it has impacted their professional practice
September 2016	Email to all parents encouraging them to check out the blog	All 3 key messages	0		This will be part of the first SchoolConnects message home to parents during the third week of September

Date	Action item	Message	Budget	Complete	Evaluation
September 2016 - ongoing	Continue with the staff newsletter, highlighting professional learning stories and upcoming professional learning opportunities	All 3 key messages	0		

Additional communication:

As Superintendent Mark Pearmain and Communications Manager Deneka Michaud visit schools throughout the year, they will include the third key message in his discussions with staff. The goal is to encourage staff to start sharing their learning – everyone benefits when we share, learn and grow together.

Overall evaluation

How will we know we are successful?

If there is pride by staff, parents and students in the professional learning that is taking place in our school district.

How will we measure our success?

- Staff are submitting blog posts about their professional learning.
- Staff are reading the staff newsletter.
- Staff are attending professional learning opportunities offered by NVSD.
- There is general excitement amongst staff for professional learning, growth and sharing. Determined by qualitative assessment of the discussions and feedback happening at all levels.
- Parents are supportive of professional learning. Determined by qualitative assessment of the feedback received about pro-d days and general feedback at all levels.

Schedule C.2
of the
Administrative Memorandum

Meeting Date: September 20, 2016 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.

Mark Pearmain, Superintendent of Schools, will present the attached *Land, Learning, Livability Community Engagement Update* (September 2016).

Attachment:

Land, Learning and Livability Community Consultation Engagement UPDATE – September 2016

Land, Learning & Livability Community Engagement Update

Argyle Secondary School: Replacement Confirmed

On June 9, 2016 Minister Bernier announced that the Ministry of Education would support the full replacement of Argyle Secondary School. The Province of British Columbia will fund \$37.6 million dollars towards the replacement school with the North Vancouver School District contributing \$12.3 million. The North Vancouver School District is reinvesting funds accumulated from the sale of surplus properties (Monteray, Keith Lynn and Ridgeway Annex).

Meetings are taking place with the District of North Vancouver and preliminary design work is currently underway with architects KMBR.

Braemar Elementary School: Parcel

The most recent proposal put forward to the North Vancouver District Council was not approved and did not proceed to Public Hearing. There is currently a purchase agreement still in place for the Braemar parcel of land subject to District Council approval of rezoning.

Lucas & Cloverley: Status

There has been no change in the status of the Lucas and Cloverley sites.

Schedule C.3.
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Tuesday, September 13, 2016 Standing Committee Meeting**

Narration:

The Board will find attached a copy of the meeting summary from the September 13, 2016 Standing Committee Meeting.

Trustee Jessica Stanley will report on highlights of the meeting.

Attachment:

Meeting Summary – Board of Education Standing Committee, September 13, 2016

BOARD OF EDUCATION STANDING COMMITTEE

NORTH VANCOUVER SCHOOL DISTRICT

Meeting Summary of September 13, 2016

Meeting Summary of the Board of Education's Standing Committee Meeting held at the Education Services Centre, 2121 Lonsdale Avenue, North Vancouver, British Columbia, on Tuesday, September 13, 2016.

Meeting Attendance:

Trustees, representatives of the North Vancouver Parent Advisory Council (NVPAC), North Vancouver Administrators (NoVA), North Vancouver Teachers' Association (NVTa), Canadian Union of Public Employees (CUPE Local 389), members from the public, and School District Staff attended the meeting.

Call to Order:

Standing Committee Chair Jessica Stanley called the Standing Committee Meeting to order at 7:00 pm, thanking those in attendance for coming to engage with the School District.

Capital Planning

One of the core functions of the Ministry of Education is to allocate funds for the K-12 public education system. These funds include capital funding for school construction and operating funding for ongoing renovations and upgrading required to maintain the condition of existing capital assets.

Jim Mackenzie, Director of Facilities and Planning and Michael Chapman, Assistant Director of Facilities and Planning provided an update on the Capital Plan Instructions, Long Range Facilities Plan, 2017/18 Capital Plan Proposed Priorities, outcome of prior Capital Plan Submission and project updates. The Capital Plan will be presented to the Board for approval at its public meeting of September 20, 2016, after which will be provided to the Ministry of Education by the submission deadline of September 30, 2016.

French Immersion

In January 2016 the North Vancouver School District began a review of the French Immersion Program. The key mandate for this review was to enhance the School District's French Immersion program K-12 by reviewing accessibility and programming options. Currently, the District French Immersion Review Committee is focused on exploring options for increasing flexibility and choice in French Immersion programming at the secondary level.

Dr. Joanne Robertson, Director of Instruction along with the District French Immersion Review Committee members outlined the process and timeline for the review and shared results of the online survey conducted via email to assess program satisfaction. Proposed Secondary changes were discussed and examples were provided after which a fulsome round table discussion took place with attendees. Dr. Joanne Robertson noted that the committee proposals would be presented to the Board of Education at the October 18, 2016 Public Board Meeting.

Concluding the evening, Standing Committee Chair Stanley thanked all of those who attended.

The presentations can be found online: [Meetings & Minutes 2016/17](#)

Next Meeting:

October 11, 2016

Schedule C.4
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

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

Narration:

In accordance with District Policy 207: Field Trips requirements for advance notification to the Board, Trustees were advised by email, on September 1, 2016, of the below field trip to White Swan, WA.

Carson Graham – a field trip to White Swan, Washington, USA, occurred September 1-3, 2016. The trip involved approximately 48 Grade 9-12 members of the Varsity Football team, accompanied by one teacher supervisor, an additional Board employee supervisor and 1 other adult supervisor.

Travel to and within Washington was by highway coach; students were accommodated in a hotel. The student cost for the trip was \$250 per student.

The purpose of this extracurricular trip is to participate in a football game against the White Swan High School Football Team, as well as to attend a University of Washington football game as spectators.

Argyle – a field trip to Cashmere, Washington, USA, has been scheduled for September 22-25, 2016. The trip involves approximately 30 Grade 10-12 members of the Senior Boys' football team, who will be accompanied by one teacher supervisor, one additional Board employee supervisor and 3 other adult supervisors.

Students will travel by highway coach and will be accommodated in a hotel. The student cost for the trip is \$250 per student.

The purpose of this extracurricular trip is to participate in a football game against the Cashmere High School Football Team, as well as to attend a Seattle Seahawks NFL football game.

Seycove – a field trip to the Oregon Coast, USA has been scheduled for October 22-29, 2016. The trip involves approximately 24 Grade 8 students in the Performance Learning Program, who will be accompanied by three teacher supervisors.

Students will travel to and from Newport, Oregon by minivan and school bus. Students will be accommodated in a hotel. The cost per student is \$950 and will be paid by students.

The purpose of this extracurricular trip is to supplement the educational program in PLP 8 Navig8 with field learning at various sites in Oregon, including exploration of the natural history of the Oregon Coast, acting as marine biologists at the Oregon Coast Aquarium in Newport, and conducting field work on area beaches.

Schedule C.5
of the
Administrative Memorandum

Meeting Date: September 20, 2016 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.6
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

Topic (as per the
Memorandum): **Report Out - BC School Trustees Association (BCSTA) and BC Public Schools
Employers' Association (BCPSEA)**

Narration:

Trustees will provide an update on information related to BC School Trustees Association and BC Public Schools Employers' Association.

Schedule C.7
of the
Administrative Memorandum

Meeting Date: September 20, 2016 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.

ScheduleD.....
of the
Administrative Memorandum

Meeting Date: September 20, 2016 Board Board, in camera

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

Narration:

Date and Time	Event	Location
Tuesday, October 11, 2016 at 7:00 pm	Standing Committee Public Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, October 18, 2016 at 7:00 pm	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, November 8, 2016 at 7:00 pm	Standing Committee Public Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, November 15, 2016 at 7:00 pm	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver

All meetings will take place on the 5th Floor in the Mountain View Room, unless otherwise noted.
Pedestrian Access: Main West Entrance at 2121 Lonsdale Avenue, proceed by elevator to 5th Floor.
Vehicle Access: Parkade Entrance off West 21st Street and Lonsdale Avenue, park on Level P1 and proceed by elevator to 5th Floor.

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

Meeting Date: Public Board Meeting Board Board, in camera

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

Narration:

In accordance with Board Policy 104: Board of Education – Meetings; twenty (20) minutes will be provided at the end of a regular Board meeting during which attendees may provide comments or ask questions of the Board on business conducted during that meeting or on any matter pertaining to the School District. The Chair may defer a response if a question cannot be answered at that time.

In accordance with Board policy, questions relating to personnel, negotiations or litigation must not be dealt with in a public session.