

## 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 19, 2017 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 20, 2017 be approved as circulated)	(no schedule)	7:35 pm
A.5.	Approval of Minutes (that the minutes of the Public Meeting of June 27, 2017 be approved as circulated)	(no schedule)	7:40 pm
A.6.	Summer Learning Program Video Presentation		7:55 pm
B.	Action Items		
B.1.	Audited Financial Statements for the Year Ended June 30, 2017		8:20 pm
B.2.	Corporate Banking Services A) Bank of Montreal – Banking Bylaw 2-2017 B) Toronto Dominion – Resolution re: Bankers & Signing Officers C) Blue Shore Credit Union		8:25 pm
B.3.	Live Video Streaming and Archiving of Public Board Meetings		8:35 pm

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](#).



**Meeting Place:**

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**Format and Date:**

**PUBLIC BOARD MEETING**  
 Tuesday, September 19, 2017 at  
 7:00 pm

		Estimated Completion Time
	(continued)	
B.4.	Motion to Defer: Election of Board Chair and Vice Chair	8:40 pm
C.	Information and Proposals	
C.1.	Summer Learning Program – Three Year Plan	8:55 pm
C.2.	Capital Plan 2018/19	9:05 pm
C.3.	Land, Learning and Livability Community Engagement - Update	9:10 pm
C.4.	Tuesday, September 12, 2017 Standing Committee Meeting	9:15 pm
C.5.	Out of Country Field Trips - Secondary	9:20 pm
C.6.	Superintendent’s Report	9:30 pm
C.7.	Report Out - BC School Trustees Association (BCSTA) and BC Public Schools Employers’ Association (BCPSEA)	9:35 pm
C.8.	Trustees’ Reports	9:45 pm
D.	Future Meetings	9:45 pm
E.	Public Question & Comment Period	10:05 pm
F.	Adjournment	(no schedule) 10:05 pm

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Georgia Allison  
 Secretary Treasurer

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

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

**Meeting Date:** September 19, 2017       **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 20, 2017.

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

**ABSENT:** S. Skinner

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### A. Call to Order

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

### A.2. Approval of Agenda

Moved by B. Forward

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

Seconded by F. Stratton

Carried

### A.3. Public Comment Period

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

Tania Holker and Robin Tolbert, both residents of North Vancouver, spoke on behalf of Top Drawer Daycare, supported the proposal put forward by parents in the community.

Heather Skuse, Judi Israel, Mary Sparks, Kat Robb, Desurée Kranendijk, Diana Lamare, Rhena Tevendale and Sandra Waddle, spoke to the requirements of Special Education teachers in the North Vancouver School District.

### A.4. Approval of Minutes

A correction to the minutes of May 16, 2017 was requested in Trustee Reports.

Moved by F. Stratton

that the minutes of the public meeting of May 16, 2017 be approved as amended.

Seconded by J. Stanley

### A.5. Sustainability Cup Recognition

Luke Smeaton, Manager of Sustainability, Energy & Environmental Planning, introduced and recognized Upper Lynn Elementary School for winning first place in the 2017 North Vancouver School District Sustainability Cup. Staff and students worked from December 2016 until March 2017 to implement initiatives such as: "Walking Wednesdays", "Lights out Lunch", "Spring Break Shutdown", pollinator garden planting, salmon fry release, and many more.

Upper Lynn received \$1000 to put towards sustainability initiatives for their school.

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

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 #EdYou focusing on Ed-YOU-cation.

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.

**A.7. Top Drawer Daycare Presentation**

Parent representatives, Nicole Cook, Tanya Henderson, Luke Russel and Natalie West all spoke on behalf of child care in North Vancouver, asking the Board of Education for assistance in determining next steps. They submitted a proposal which suggested that Top Drawer Daycare host a pilot of before and after school care in an Elementary School in the North Vancouver School District.

Superintendent Mark Pearmain provided the parent representatives with information regarding the proposal and clarified the requirements of the School District. It was noted that the Board of Education would communicate a plan to Top Drawer Daycare at a later date.

The parent representatives thanked the Board for their time and consideration.

**A.8. City of North Vancouver Presentation – Casano Loutet Overpass**

The City of North Vancouver is proposing a concept for an overpass to improve walking and cycling opportunities and connections over the Trans Canada Highway. The completion of this connection between North Vancouver neighborhoods will remove a barrier to create accessibility to local schools.

The City, guided by Adam Vasilevich, Parks and Greenways Planner, extensively engaged students and staff in the School District through workshops and a public open house at Sutherland Secondary School. Mr. Vasilevich presented the concept to the Board and responded to questions. He asked that the Board of Education provide a letter of support for this project.

Board Chair Sacré thanked Mr. Vasilevich for his presentation and advised, after consent from the Board, that a letter of support would be forwarded to the City of North Vancouver.

**B.1. Capital Plan 2018/19**

Each year, boards of education are required to submit a five-year Capital Plan providing details on high priority projects needed for their school districts. The deadline for the North Vancouver Board of Education adopting the Five-Year Capital Plan is June 30, 2017.

Jim Mackenzie and Michael Chapman from the Facilities and Planning Department provided an overview of the Capital Plan to the Board of Education. Highlights on the School Enhancement Program were shared, with a focus on safety enhancements at multiple schools across the School District.

**B.1. Capital Plan 2018/19 (continued)**

Responding to Trustees' questions, Mr. Mackenzie and Mr. Chapman noted that school busses no longer in use are sent for auction and that the School District is observing Lower Lonsdale for growth in respect to enrolment and the need for an elementary school in that geographical location.

Moved by F. Stratton

that the Board approve the Draft 2018/2019 Five-Year Capital Plan as presented in Schedule B.1. of June 20, 2017.

Seconded by J. Stanley

Carried

**B.2. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2017/18**

As required under the School Act, the Board of Education must adopt its budget bylaw on or before June 30, 2017 for the 2017/18 fiscal year. Secretary Treasurer Georgia Allison presented the 2017/18 Annual Budget in the amount of \$181,948,420. Secretary Treasurer Allison highlighted budget priorities, as identified by Partner Groups, and how they are incorporated into the 2017/18 Preliminary Budget.

Secretary Treasurer Allison provided an overview of the budget, noting the following items: the Operating Grant is based upon the February 2017 Student Enrolment projections, however, the projections may or may not be achieved and therefore places a risk on the actual Operating Grant revenue; Classroom Enhancement Funding was announced as notional by the Ministry of Education with the North Vancouver School District receiving \$6.875M; and, \$6.75M of the Accumulated Operating Surplus is planned for utilization by June 30, 2018.

In response to Trustees' questions, clarification was provided regarding: the lower enrolment predictions; lower print sales with AFK; the Argyle Replacement Project; the opportunities due to the restored language; and, the change in support teachers.

After much dialogue, the Board of Education asked to re-convene at a later date to continue the discussion on the Annual Budget Bylaw for Fiscal Year 2017/18.

Moved by B. Forward

that the Annual Budget Bylaw be postponed to a future meeting (Tuesday, June 27, 2017).

Seconded by J. Stanley

Carried

**Motion to Extend**

Moved by B. Forward

to extend the meeting past 10:00 pm.

Seconded by M. Higgins

Carried

**B.3. Live Video Streaming and Archiving of Public Board Meetings**

In introducing this agenda item, Trustee Froward shared that recording Public Board Meetings and archiving videos should be a practice that the North Vancouver School District follows. Providing live video streaming of Public Board Meetings (and the archiving of those video recordings) would enable the Board of Education to improve accessibility to its decision-making process and enhance the Board's continued efforts to be transparent, accountable and open in its deliberations, and further align with the Board's values as outlined in the North Vancouver School District 10-year Strategic Plan.

**B.3. Live Video Streaming and Archiving of Public Board Meetings (continued)**

Moved by B. Forward

that the North Vancouver Board of Education approve live video streaming and archiving of its Public Board meetings, and that the live video streaming and archiving of Public Board meetings commence in September 2017; and further that staff be directed to secure the equipment necessary to live video stream and archive Public Board meetings; and if a secure and cost effective process is agreed upon at the September public board meeting, that this system be implemented as soon as possible.

Seconded by J. Stanley

Defeated

A new motion was proposed.

Moved by C. Sacré

that the North Vancouver Board of Education first, direct staff over the summer to research multiple options for the process of live streaming and archiving of public board meetings and secondly, present options at the September public Board meeting and include the costs of implementation, operation and storage and any security considerations. And if a secure and cost effective process is agreed upon at the September public board meeting, that this system be implemented as soon as possible.

Seconded by B. Forward

Carried

**Motion to postpone Meeting**

Moved by C. Gerlach

that the remainder of the Public Board Meeting be postponed until Tuesday, June 27, 2017.

Seconded by M. Higgins

Carried

**F. Adjournment**

The Chair adjourned the meeting at 10:47 pm and thanked those who attended.

Certified Correct:

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

\_\_\_\_\_  
Christie Sacré  
Chair, Board of Education

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## School District No. 44 (North Vancouver)

Minutes of the Public Meeting of the Board of Education, School District No. 44 (North Vancouver) held in the City Council Chambers of the City of North Vancouver at 1141 West 14<sup>th</sup> Street in North Vancouver, British Columbia, on Tuesday, June 27, 2017.

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

**ABSENT:** S. Skinner

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### A. Call to Order

Chair Sacré called the meeting to order at 7:00 pm and welcomed those in attendance. The Chair thanked the City of North Vancouver for the use of Council Chambers for the meeting.

### A.2. Approval of Agenda

Moved by F. Stratton

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

Seconded by B. Forward

Carried

### A.3. Public Comment Period

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

Heather Skuse, resident of North Vancouver, spoke regarding the budget, asking for clarification on where the surplus was being allocated.

Martin Stuible, President of the North Vancouver Teachers' Association, spoke regarding the restored language and budget.

### B.1. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2017/18

Secretary Treasurer Georgia Allison introduced the agenda item, noting that at the June 20, 2017 Public Board Meeting, numerous issues and concerns were addressed in the 2017/18 Annual Budget. After listening to the discussion and public comments, staff revisited the budget that was presented on June 20, 2017. Secretary Treasurer Allison directed the Board of Education and members of the public to a second budget, Budget B, which was finalized after the initial budget, Budget A.

Secretary Treasurer Allison shared the process of building the 2017/18 Annual Budget and noted the difference between the Budget A and Budget B is the additional building block for Specialist Teachers.

In response to Trustees' questions, clarification was provided regarding: utilization of the Accumulated Operating Surplus; priority measures spending; categories to designate students using the restored language; recruiting staff; and, adjustments to salaries.

There was further discussion regarding the Board of Education's direction for advocating to the Ministry of Education. The Board advised that it would be worth further review to discuss writing a letter expressing concerns regarding the 2017/18 Annual Budget.



**B.1. School District No. 44 (North Vancouver) Annual Budget Bylaw for Fiscal Year 2017/18 (continued)**

Moved by C. Gerlach

that School District No. 44 (North Vancouver) Annual Budget B Bylaw for fiscal year 2017/18 be read a first time;

Seconded by F. Stratton

Carried

Moved by C. Gerlach

that School District No. 44 (North Vancouver) Annual Budget B Bylaw for fiscal year 2017/18 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 B. Forward

that School District No. 44 (North Vancouver) Annual Budget B Bylaw for fiscal year 2017/18 be read a third time, passed and adopted.

Seconded by F. Stratton

Carried

**E. Public Question & Comment Period**

Heather Skuse, resident of North Vancouver, spoke regarding the restored language, asking for clarification on the amount that will be provided by the Ministry of Education for remedies for special needs students in the classroom.

Kindergarten teachers, Natasha Dash and Susan Megahy spoke regarding the need for extra supervision aides for Kindergarten's starting in the School District.

Amanda Nichol, President of the North Vancouver Parent Advisory Council (NVPAC), spoke regarding the budget, noting that NVPAC is looking forward to advocating for increased funding.

Robin Deleurme, Vice President of the North Vancouver Teachers' Association, spoke regarding the budget, specifically asking for clarification on the Classroom Enhancement Funding.

**F. Adjournment**

The Chair adjourned the meeting at 7:36 pm and thanked those who attended.

Certified Correct:

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

\_\_\_\_\_  
Christie Sacré  
Chair, Board of Education

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**Schedule A.6**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Summer Learning Program Video Presentation**

**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.

The District's Summer Learning Programs provide support to many students, allowing successful learning to continue over the summer months. Kathleen Barter, District Principal, will introduce a video that was put together by Kammi Clark, Teacher Leader, showcasing the students who were a part of the 2017 Supporting Summer Learning Program.

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

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Audited Financial Statements for the Year Ended June 30, 2017**

**Narration:**

Georgia Allison, Secretary Treasurer, will introduce the 2016/17 Audited Financial Statements.

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

The attached Draft Financial Statements are presented for the review and approval by the Board of Education. The School District finished the 2016-17 fiscal year with a consolidated Accumulated Surplus of \$108,597,133 from all funds. The Accumulated Operating Surplus was \$6.16M at the end of the fiscal year, which is a decrease from Prior Year of \$2.69M.

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

The Audit Committee convened on September 12, 2017, attended by Trustees Franci Stratton, Audit Committee Chair, Barry Forward and Jessica Stanley, and Independent Financial Experts John Hetherington and John Smiley, along with Mark Pearmain, Superintendent, Georgia Allison, Secretary Treasurer, and Kristen Watson, Director of Financial Services. Also in attendance were Lenore Lee, KPMG Audit Partner and Paul Nyquist, Director of Performance Audit Group of the BC Auditor General's Office.

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

- Elected a Chairperson (Franci Stratton);
- Reviewed the financial statements and audit report with management and KPMG;
- Provided a recommendation regarding the approval of the 2016/17 Audited Financial Statements;
- The Committee, without management in the room, briefly met with the Auditor to discuss the audit approach, findings, internal controls and management performance.

The Audit Committee resolved to recommend the Board approve the 2016/17 Audited Financial Statements.

**Attachment:**

School District Audited Financial Statements Fiscal Year 2016/2017

**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, 2017 as presented in Schedule B.1.

Consolidated Audited Financial Statements of

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

June 30, 2017

# School District No. 44 (North Vancouver)

June 30, 2017

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# School District No. 44 (North Vancouver)

## MANAGEMENT REPORT

Version: 3829-3084-1101

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 the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

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

The Board of Education of School District No. 44 (North Vancouver) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board periodically reviews internal financial statements on a monthly basis and externally audited financial statements yearly. In the 2016-17 fiscal year, the Board of Education implemented an Audit Committee that meets up to four times a year and provides recommendations to the Board.

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

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

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Signature of the Chairperson of the Board of Education

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Signature of the Superintendent

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Signature of the Secretary Treasurer

# School District No. 44 (North Vancouver)

## Consolidated Statement of Financial Position

As at June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Financial Assets</b>		
Cash and Cash Equivalents	43,264,211	44,987,932
Accounts Receivable		
Due from Province - Ministry of Education	1,053,965	211,589
Other	1,235,986	1,792,686
Inventories for Resale (Note 4)	353,363	391,887
<b>Total Financial Assets</b>	<b>45,907,525</b>	<b>47,384,094</b>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education	62,332	58,431
Other (Note 6)	8,558,263	8,745,514
Unearned Revenue (Note 7)	8,379,384	7,915,530
Deferred Revenue (Note 8)	4,396,932	3,461,337
Deferred Capital Revenue (Note 9)	182,845,300	183,288,010
Employee Future Benefits (Note 10)	7,109,965	6,801,307
<b>Total Liabilities</b>	<b>211,352,176</b>	<b>210,270,129</b>
<b>Net Financial Assets (Debt)</b>	<b>(165,444,651)</b>	<b>(162,886,035)</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	273,061,607	273,512,151
Prepaid Expenses	980,177	946,033
<b>Total Non-Financial Assets</b>	<b>274,041,784</b>	<b>274,458,184</b>
<b>Accumulated Surplus (Deficit) (Note 14)</b>	<b>108,597,133</b>	<b>111,572,149</b>

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)

## Consolidated Statement of Operations

Year Ended June 30, 2017

	2017 Budget (Note 17) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	136,377,579	<b>138,318,521</b>	136,108,735
Other	10,000	<b>4,256</b>	12,646
Federal Grants	5,000	<b>5,000</b>	5,000
Tuition	9,890,000	<b>10,027,753</b>	9,467,798
Other Revenue	11,318,729	<b>12,741,160</b>	11,637,540
Rentals and Leases	1,839,716	<b>1,919,987</b>	2,182,607
Investment Income	431,300	<b>597,151</b>	564,977
Gain (Loss) on Disposal of Tangible Capital Assets (Note 12)			2,503,521
Amortization of Deferred Capital Revenue	5,599,715	<b>5,885,700</b>	5,808,599
<b>Total Revenue</b>	<u>165,472,039</u>	<u><b>169,499,528</b></u>	<u>168,291,423</u>
<b>Expenses</b>			
Instruction	138,832,953	<b>140,616,688</b>	136,277,569
District Administration	5,196,169	<b>5,614,592</b>	5,350,554
Operations and Maintenance	25,941,021	<b>25,913,731</b>	24,926,105
Transportation and Housing	476,357	<b>329,533</b>	321,615
Debt Services			9,050
<b>Total Expense</b>	<u>170,446,500</u>	<u><b>172,474,544</b></u>	<u>166,884,893</u>
<b>Surplus (Deficit) for the year</b>	<u>(4,974,461)</u>	<u><b>(2,975,016)</b></u>	<u>1,406,530</u>
<b>Accumulated Surplus (Deficit) from Operations, beginning of year</b>		<b>111,572,149</b>	110,165,619
<b>Accumulated Surplus (Deficit) from Operations, end of year</b>		<u><b>108,597,133</b></u>	<u>111,572,149</u>



# School District No. 44 (North Vancouver)

## Consolidated Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2017

	2017 Budget (Note 17) \$	2017 Actual \$	2016 Actual \$
<b>Surplus (Deficit) for the year</b>	(4,974,461)	<b>(2,975,016)</b>	1,406,530
<b>Effect of change in Tangible Capital Assets</b>			
Acquisition of Tangible Capital Assets	(1,292,200)	<b>(9,431,948)</b>	(9,101,240)
Amortization of Tangible Capital Assets	9,882,492	<b>9,882,492</b>	9,916,404
Net carrying value of Tangible Capital Assets disposed of			34,439
<b>Total Effect of change in Tangible Capital Assets</b>	8,590,292	<b>450,544</b>	849,603
Acquisition of Prepaid Expenses		<b>(832,881)</b>	(1,151,971)
Use of Prepaid Expenses		<b>798,737</b>	1,249,158
<b>Total Effect of change in Other Non-Financial Assets</b>	-	<b>(34,144)</b>	97,187
<b>(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)</b>	<u>3,615,831</u>	<b>(2,558,616)</b>	2,353,320
<b>Net Remeasurement Gains (Losses)</b>			
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>		<b>(2,558,616)</b>	2,353,320
<b>Net Financial Assets (Debt), beginning of year</b>		<b>(162,886,035)</b>	(165,239,355)
<b>Net Financial Assets (Debt), end of year</b>		<b>(165,444,651)</b>	(162,886,035)

# School District No. 44 (North Vancouver)

Statement 5

Consolidated Statement of Cash Flows

Year Ended June 30, 2017

	2017 Actual	2016 Actual
	\$	\$
<b>Operating Transactions</b>		
Surplus (Deficit) for the year	(2,975,016)	1,406,530
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(285,676)	55,155
Inventories for Resale	38,524	33,665
Prepaid Expenses	(34,144)	97,187
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(183,350)	(138,900)
Unearned Revenue	463,854	990,481
Deferred Revenue	935,595	(156,324)
Employee Future Benefits	308,658	148,902
Loss (Gain) on Disposal of Tangible Capital Assets		(2,503,521)
Amortization of Tangible Capital Assets	9,882,492	9,916,404
Amortization of Deferred Capital Revenue	(5,885,700)	(5,808,599)
<b>Total Operating Transactions</b>	<b>2,265,237</b>	<b>4,040,980</b>
<b>Capital Transactions</b>		
Tangible Capital Assets Purchased	(3,606,599)	(5,488,464)
Tangible Capital Assets -WIP Purchased	(5,825,349)	(3,612,776)
District Portion of Proceeds on Disposal		2,537,960
<b>Total Capital Transactions</b>	<b>(9,431,948)</b>	<b>(6,563,280)</b>
<b>Financing Transactions</b>		
Capital Revenue Received	5,442,990	10,218,987
Repayment Due to Province		(6,196,197)
<b>Total Financing Transactions</b>	<b>5,442,990</b>	<b>4,022,790</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(1,723,721)</b>	<b>1,500,490</b>
<b>Cash and Cash Equivalents, beginning of year</b>	<b>44,987,932</b>	<b>43,487,442</b>
<b>Cash and Cash Equivalents, end of year</b>	<b>43,264,211</b>	<b>44,987,932</b>
<b>Cash and Cash Equivalents, end of year, is made up of:</b>		
Cash	43,264,211	44,987,932
	<b>43,264,211</b>	<b>44,987,932</b>
Supplementary Cash Flow Information		

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**NOTE 1      AUTHORITY AND PURPOSE**

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 44 (North Vancouver)", and operates as "School District No. 44 (North Vancouver)." A board of education ("Board") elected for a 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, 2017**

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**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, including the Cheakamus Foundation for Environmental Learning. Inter-departmental balances and organizational transactions have been eliminated.

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

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Inventories for Resale

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

f) Unearned Revenue

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

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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

g) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2 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, 2017**

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

i) Asset Retirement Obligations

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

j) Liability for Contaminated Sites

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

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

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

k) Tangible Capital Assets

The following criteria apply:

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

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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, 2017**

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**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, 2017**

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**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, 2017**

**NOTE 3      ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

	<b>2017</b>	<b>2016</b>
GST/PST/HST Receivable	\$127,125	\$ 219,779
Recoverable Insurance Claims	106,560	151,049
Recoverable Payroll	50,370	81,655
Sundry Billings	473,599	805,556
Miscellaneous Receivables	453,965	509,185
Special Purpose	24,367	25,462
	<b>\$1,235,986</b>	<b>\$1,792,686</b>

**NOTE 4      INVENTORIES FOR RESALE**

Inventories for resale include:

	<b>2017</b>	<b>2016</b>
Publications	\$52,261	\$84,979
Artists for Kids – Prints	301,102	306,908
	<b>\$353,363</b>	<b>\$391,887</b>

**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. A capital loan of \$6,200,000 was obtained from BC Provincial Treasury, Debt Management, and was repaid in November 2015.

**NOTE 6      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER**

	<b>2017</b>	<b>2016</b>
Trade payables	\$6,840,253	7,179,708
Salaries and benefits payable	1,118,458	570,824
Accrued vacation pay	599,552	994,982
	<b>\$8,558,263</b>	<b>\$8,745,514</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 7      UNEARNED REVENUE**

	<b>2017</b>	<b>2016</b>
Balance, beginning of year	\$7,915,530	\$6,925,049
Changes for the year:		
Increase:		
Tuition fees collected	10,306,690	10,320,501
Other	3,073,826	3,082,213
	13,380,517	13,402,714
Decrease:		
Tuition fees recognized	(10,027,753)	(9,467,798)
Other	(2,888,910)	(2,944,435)
	(12,916,663)	(12,412,233)
Net changes for the year	463,854	990,481
<b>Balance, end of year</b>	<b>\$8,379,384</b>	<b>\$7,915,530</b>

**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.

	<b>2017</b>	<b>2016</b>
Balance, beginning of year	\$3,461,337	\$3,617,661
Changes for the year:		
Increase:		
Provincial grants	6,704,104	4,969,510
Other revenue	7,309,247	6,497,726
Investment income	5,803	4,531
	14,019,154	11,471,767
Decrease:		
Allocated to Revenue	(13,083,559)	(11,628,091)
Net changes for the year	935,595	(156,324)
<b>Balance, end of year</b>	<b>\$4,396,932</b>	<b>\$3,461,337</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**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>2017</u>	<u>2016</u>
<b>Deferred capital revenue subject to amortization</b>		
Balance, beginning of year	\$173,477,204	\$175,489,689
Increases:		
Capital additions	2,467,890	3,764,415
Transfer from deferred capital revenue – work in progress	510,590	31,699
Decreases:		
Amortization	<u>(5,885,700)</u>	<u>(5,808,599)</u>
Net change for the year	<u>(2,907,220)</u>	<u>(2,012,485)</u>
Balance, end of year	<u>170,569,984</u>	<u>173,477,204</u>
 <b>Deferred capital revenue – work in progress</b>		
Balance, beginning of year	3,764,814	176,992
Increases:		
Transfer from deferred capital revenue - unspent	2,336,961	3,619,521
Decreases:		
Transfer to deferred capital revenue subject to amortization	<u>(510,590)</u>	<u>(31,699)</u>
Net change for the year	<u>1,826,371</u>	<u>3,587,822</u>
Balance, end of year	<u>5,591,185</u>	<u>3,764,814</u>
 <b>Deferred capital revenue - unspent</b>		
Balance, beginning of year	6,045,992	3,210,941
Increases:		
Provincial Grants – Ministry of Education	5,351,378	7,627,462
MOE Restricted portion of proceeds on disposal	-	2,537,960
Provincial Grants - Other	91,362	53,565
Playground - PAC	250	-
	<u>5,442,990</u>	<u>10,218,987</u>
Decreases:		
Transfer to deferred capital revenue subject to amortization	(2,467,890)	(3,764,415)
Transfer to deferred capital revenue – work in progress	(2,336,961)	(3,619,521)
Queen Mary/Ridgeway contingency funding	-	-
	<u>(4,804,851)</u>	<u>(7,383,936)</u>
Net change for the year	<u>638,139</u>	<u>2,835,051</u>
Balance, end of year	<u>6,684,131</u>	<u>6,045,992</u>
<b>Total deferred capital revenue balance, end of year</b>	<b><u>\$182,845,300</u></b>	<b><u>\$183,288,010</u></b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**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, 2017</u>	<u>June 30, 2016</u>
<b>Reconciliation of Accrued Benefit Obligation</b>		
Accrued Benefit Obligation – April 1	8,112,378	7,923,532
Service Cost	555,304	625,576
Interest Cost	200,054	181,994
Benefit Payments	-810,917	-677,855
Increase (Decrease) in obligation due to Plan Amendment	0	0
Actuarial (Gain) Loss	-627,553	59,131
Accrued Benefit Obligation – March 31	<u>7,429,266</u>	<u>8,112,378</u>

<b>Reconciliation of Funded Status at End of Fiscal Year</b>		
Accrued Benefit Obligation - March 31	7,429,266	8,112,378
Market Value of Plan Assets - March 31	<u>0</u>	<u>0</u>
Funded Status - Surplus (Deficit)	-7,429,266	-8,112,378
Employer Contributions After Measurement Date	181,604	380,376
Benefits Expense After Measurement Date	-190,699	-188,839
Unamortized Net Actuarial (Gain) Loss	<u>328,397</u>	<u>1,119,534</u>
Accrued Benefit Asset (Liability) - June 30	<u>-7,109,965</u>	<u>-6,801,307</u>

<b>Reconciliation of Change in Accrued Benefit Liability</b>		
Accrued Benefit Liability (Asset) - July 1	6,801,307	6,652,405
Net Expense for Fiscal Year	920,802	950,977
Employer Contributions	<u>-612,144</u>	<u>-802,074</u>
Accrued Benefit Liability (Asset) - June 30	<u>7,109,965</u>	<u>6,801,307</u>

<b>Components of Net Benefit Expense</b>		
Service Cost	555,642	608,008
Interest Cost	201,575	186,509
Immediate Recognition of Plan Amendment	0	0
Amortization of Net Actuarial (Gain)/Loss	<u>163,584</u>	<u>156,460</u>
Net Benefit Expense (Income)	<u>920,802</u>	<u>950,977</u>

<b>Assumptions</b>		
Discount Rate - April 1	2.50%	2.25%
Discount Rate - March 31	2.75%	2.50%
Long Term Salary Growth - April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth - March 31	2.50% + seniority	2.50% + seniority
EARSLS - March 31	8.3	8.3

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 11 TANGIBLE CAPITAL ASSETS**

<b>Net Book Value:</b>	<b>Net Book Value 2017</b>	<b>Net Book Value 2016</b>
Sites	\$12,472,243	\$12,472,243
Buildings	246,794,452	251,935,513
Buildings – work in progress	9,138,714	3,823,955
Furniture & Equipment	1,397,703	1,404,622
Vehicles	650,811	797,996
Computer Software	457,218	754,841
Computer Software – work in progress	-	18,800
Computer Hardware	2,150,466	2,304,181
<b>Total</b>	<b>\$273,061,607</b>	<b>\$273,512,151</b>

**June 30, 2017**

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

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

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 11 TANGIBLE CAPITAL ASSETS**  
*(Continued)*

**June 30, 2016**

<b>Cost:</b>	<b>Opening Cost</b>	<b>Additions</b>	<b>Disposals</b>	<b>Transfers (WIP)</b>	<b>Balance at June 30, 2016</b>
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
<b>Total</b>	<b>\$381,514,873</b>	<b>\$9,101,240</b>	<b>(\$1,951,354)</b>	<b>\$ -</b>	<b>\$388,664,759</b>

<b>Accumulated Amortization:</b>	<b>Opening Accumulated Amortization</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at June 30, 2016</b>
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
<b>Total</b>	<b>\$107,153,119</b>	<b>\$9,916,404</b>	<b>(\$1,916,915)</b>	<b>\$115,152,608</b>

- Buildings – work in progress having a value of \$9,138,714 (2016: \$3,823,955) has 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 \$1,979,818 (2016: \$1,653,442).

**NOTE 12 DISPOSAL OF SITES AND BUILDINGS**

During the 2015-16 fiscal, 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, 2017**

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**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, 2015, the Teachers' Pension Plan has about 45,000 active members from school districts, and approximately 36,000 retired members. As of December 31, 2015, the Municipal Pension Plan has about 189,000 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, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available in 2019.

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 \$13,325,663 (2016: \$14,353,420) for employer contributions to these plans in the year ended June 30, 2017.

**NOTE 14      ACCUMULATED SURPLUS**

Accumulated surplus consists of individual fund surpluses as follows:

	<b>2017</b>	<b>2016</b>
Invested in tangible capital assets	\$96,407,037	\$95,776,732
Operating surplus	6,162,327	8,856,089
Local capital surplus	6,027,769	6,939,328
	<b>\$108,597,133</b>	<b>\$111,572,149</b>

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2017, were as follows:

- Tangible capital assets and work in progress purchased from operating fund: \$599,185
- Accumulated surplus transferred from operating to capital fund: \$2,600,000
- Tangible capital assets purchased from special purpose fund: \$440,660



**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 14 ACCUMULATED SURPLUS**  
*(Continued)*

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

	<b>2017</b>	<b>2016</b>
<b>Restricted Surplus</b>		
Restricted Balances Schools	\$342,900	\$460,000
Student Learning Grant	527,000	-
Outstanding Purchase Orders as at June 30th	105,600	235,000
2014-15 Appropriated Surplus for 2015-16 & 2016-17	-	210,000
Salary & Benefit Expenses to support 3 year staffing plan	2,300,000	2,500,000
Additional Salary & Benefit Expenses to support next year staffing plan	2,175,425	990,479
Cloverley Modular	-	1,600,000
Support to School Capital Projects	-	1,000,000
	<b>\$5,450,925</b>	<b>\$6,995,479</b>
<b>Unrestricted Surplus</b>	711,402	1,860,610
	<b>\$6,162,327</b>	<b>\$8,856,089</b>
<b>Total Available for Future Operations</b>	<b>\$6,162,327</b>	<b>\$8,856,089</b>

**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 \$4,400,000. Additionally, the School District has commitments for the operating lease of photocopiers with required payments as follows:

2018:           \$ 47,652

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

**NOTE 17 BUDGET FIGURES**

Budget figures included in the financial statements represent the amended annual budget approved by the Board on February 14, 2017. The Board approved the annual budget on May 17, 2016. The following table sets out the amended annual budget with a comparison to the annual budget.

<b>Annual Budget - Revenue and Expense</b>	<b>Statement 2</b>		
	<b>2017 Amended Annual Budget</b>	<b>2017 Annual Budget</b>	<b>2017 Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	136,377,579	137,799,021	138,318,521
Other	10,000	10,000	4,256
Federal Grants	5,000	5,000	5,000
Tuition	9,890,000	9,275,000	10,027,753
Other Revenue	11,318,729	11,317,306	12,741,160
Rentals and Leases	1,839,716	1,889,716	1,919,987
Investment Income	431,300	431,300	597,151
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	5,599,715	5,596,088	5,885,700
<b>Total Revenue</b>	<b>165,472,039</b>	<b>166,323,431</b>	<b>169,499,528</b>
<b>Expenses</b>			
Instruction	138,832,953	139,177,140	140,616,688
District Administration	5,196,169	5,073,110	5,614,592
Operations and Maintenance	16,058,529	15,923,517	16,031,239
Transportation and Housing	476,357	326,709	329,533
Interest	-	-	-
Amortization of Tangible Capital Assets	9,882,492	11,890,578	9,882,492
<b>Total Expense</b>	<b>170,446,500</b>	<b>172,391,054</b>	<b>172,474,544</b>
<b>Net Revenue (Expense)</b>	<b>(4,974,461)</b>	<b>(6,067,623)</b>	<b>(2,975,016)</b>
<b>Allocation (Retirement) of Surplus (Deficit)</b>	<b>1,983,884</b>	<b>990,479</b>	<b>-</b>
<b>Surplus (Deficit), for the year</b>	<b>(2,990,577)</b>	<b>(5,077,144)</b>	<b>(2,975,016)</b>

**SCHOOL DISTRICT NO. 44 (NORTH VANCOUVER)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2017**

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**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, 2017, 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**

	<b>2017</b>	<b>2016</b>
Salaries and Benefits	\$ 138,052,230	\$ 134,504,375
Services and Supplies	24,539,822	22,455,064
Interest	-	9,050
Amortization	9,882,492	9,916,404
	<b>\$ 172,474,544</b>	<b>\$ 166,884,893</b>

**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, 2017**

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**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 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
Year Ended June 30, 2017

	Operating Fund	Special Purpose Fund	Capital Fund	2017 Actual	2016 Actual
	\$	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	8,856,089		102,716,060	<b>111,572,149</b>	110,165,619
<b>Changes for the year</b>					
Surplus (Deficit) for the year	505,423	440,660	(3,921,099)	<b>(2,975,016)</b>	1,406,530
Interfund Transfers					
Tangible Capital Assets Purchased	(599,185)	(241,844)	841,029	-	
Tangible Capital Assets - Work in Progress		(198,816)	198,816	-	
Local Capital	(2,600,000)		2,600,000	-	
<b>Net Changes for the year</b>	<b>(2,693,762)</b>	-	<b>(281,254)</b>	<b>(2,975,016)</b>	<b>1,406,530</b>
<b>Accumulated Surplus (Deficit), end of year - Statement 2</b>	<b>6,162,327</b>	-	<b>102,434,806</b>	<b>108,597,133</b>	111,572,149

# School District No. 44 (North Vancouver)

Schedule 2 (Unaudited)

## Schedule of Operating Operations

Year Ended June 30, 2017

	2017 Budget (Note 17) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	131,274,438	<b>132,371,732</b>	131,128,734
Other	10,000	<b>4,256</b>	12,646
Federal Grants	5,000	<b>5,000</b>	5,000
Tuition	9,890,000	<b>10,027,753</b>	9,467,798
Other Revenue	4,713,729	<b>5,610,193</b>	4,993,981
Rentals and Leases	1,839,716	<b>1,919,987</b>	2,182,607
Investment Income	431,300	<b>515,655</b>	432,832
<b>Total Revenue</b>	<u>148,164,183</u>	<u><b>150,454,576</b></u>	<u>148,223,598</u>
<b>Expenses</b>			
Instruction	128,046,912	<b>128,061,609</b>	125,020,016
District Administration	5,111,169	<b>5,526,772</b>	5,282,861
Operations and Maintenance	16,058,529	<b>16,031,239</b>	15,009,701
Transportation and Housing	476,357	<b>329,533</b>	321,615
Debt Services			9,050
<b>Total Expense</b>	<u>149,692,967</u>	<u><b>149,949,153</b></u>	<u>145,643,243</u>
<b>Operating Surplus (Deficit) for the year</b>	<u>(1,528,784)</u>	<u><b>505,423</b></u>	<u>2,580,355</u>
<b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b>	<u>1,983,884</u>		
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(455,100)	<b>(599,185)</b>	(1,057,999)
Tangible Capital Assets - Work in Progress			(18,800)
Local Capital		<b>(2,600,000)</b>	(1,150,000)
<b>Total Net Transfers</b>	<u>(455,100)</u>	<u><b>(3,199,185)</b></u>	<u>(2,226,799)</u>
<b>Total Operating Surplus (Deficit), for the year</b>	<u>-</u>	<u><b>(2,693,762)</b></u>	<u>353,556</u>
<b>Operating Surplus (Deficit), beginning of year</b>		<b>8,856,089</b>	8,502,533
<b>Operating Surplus (Deficit), end of year</b>		<u><b>6,162,327</b></u>	<u>8,856,089</u>
<b>Operating Surplus (Deficit), end of year</b>			
Internally Restricted		<b>5,450,925</b>	6,995,479
Unrestricted		<b>711,402</b>	1,860,610
<b>Total Operating Surplus (Deficit), end of year</b>		<u><b>6,162,327</b></u>	<u>8,856,089</u>

# School District No. 44 (North Vancouver)

Schedule 2A (Unaudited)

## Schedule of Operating Revenue by Source

Year Ended June 30, 2017

	2017 Budget (Note 17) \$	2017 Actual \$	2016 Actual \$
<b>Provincial Grants - Ministry of Education</b>			
Operating Grant, Ministry of Education	127,458,920	<b>127,678,098</b>	127,899,643
Other Ministry of Education Grants			
Pay Equity	2,966,047	<b>2,966,047</b>	2,966,047
Funding for Graduated Adults	13,413	<b>13,698</b>	16,410
Transportation Supplement	40,566	<b>40,566</b>	
Economic Stability Dividend		<b>81,337</b>	114,465
Return of Administrative Savings	665,252	<b>665,252</b>	
Carbon Tax Grant	90,000	<b>119,203</b>	84,177
Student Learning Grant		<b>765,291</b>	
Scorer / Marker	17,740	<b>17,740</b>	18,842
Curriculum Implementation			24,150
Skills Training Access & Support	22,500	<b>22,500</b>	5,000
French Education Partnership		<b>2,000</b>	
<b>Total Provincial Grants - Ministry of Education</b>	<b>131,274,438</b>	<b>132,371,732</b>	131,128,734
<b>Provincial Grants - Other</b>	10,000	<b>4,256</b>	12,646
<b>Federal Grants</b>	5,000	<b>5,000</b>	5,000
<b>Tuition</b>			
Summer School Fees	90,000	<b>116,450</b>	77,535
International and Out of Province Students	9,800,000	<b>9,911,303</b>	9,390,263
<b>Total Tuition</b>	<b>9,890,000</b>	<b>10,027,753</b>	9,467,798
<b>Other Revenues</b>			
Miscellaneous			
Cheakamus Centre	2,083,349	<b>2,368,487</b>	2,123,429
District Miscellaneous	225,000	<b>467,149</b>	391,145
Band & Strings	540,000	<b>535,115</b>	529,390
Recoveries and Donations	174,200	<b>529,905</b>	235,604
School Miscellaneous	363,000	<b>341,442</b>	342,344
Artists for Kids	330,000	<b>254,954</b>	270,176
Academy Fees	998,180	<b>1,113,141</b>	1,101,893
<b>Total Other Revenue</b>	<b>4,713,729</b>	<b>5,610,193</b>	4,993,981
<b>Rentals and Leases</b>	1,839,716	<b>1,919,987</b>	2,182,607
<b>Investment Income</b>	431,300	<b>515,655</b>	432,832
<b>Total Operating Revenue</b>	<b>148,164,183</b>	<b>150,454,576</b>	148,223,598

# School District No. 44 (North Vancouver)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2017

	2017 Budget (Note 17) \$	2017 Actual \$	2016 Actual \$
<b>Salaries</b>			
Teachers	67,342,307	<b>65,978,288</b>	63,975,353
Principals and Vice Principals	9,284,171	<b>9,199,005</b>	8,856,076
Educational Assistants	12,549,113	<b>12,265,802</b>	11,901,330
Support Staff	11,554,891	<b>11,094,476</b>	11,214,518
Other Professionals	3,548,507	<b>3,718,005</b>	3,551,627
Substitutes	3,856,346	<b>4,884,616</b>	4,806,237
<b>Total Salaries</b>	<b>108,135,335</b>	<b>107,140,192</b>	104,305,141
<b>Employee Benefits</b>	26,230,908	<b>26,215,997</b>	26,428,054
<b>Total Salaries and Benefits</b>	<b>134,366,243</b>	<b>133,356,189</b>	130,733,195
<b>Services and Supplies</b>			
Services	7,273,673	<b>8,361,770</b>	7,645,979
Student Transportation	70,916	<b>47,243</b>	62,099
Professional Development and Travel	648,000	<b>794,407</b>	767,099
Rentals and Leases	40,000	<b>22,552</b>	39,039
Dues and Fees	59,100	<b>60,172</b>	54,866
Insurance	349,000	<b>407,961</b>	399,611
Interest			9,050
Supplies	3,949,915	<b>3,962,026</b>	3,628,383
Utilities	2,936,120	<b>2,936,833</b>	2,303,922
<b>Total Services and Supplies</b>	<b>15,326,724</b>	<b>16,592,964</b>	14,910,048
<b>Total Operating Expense</b>	<b>149,692,967</b>	<b>149,949,153</b>	145,643,243



# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	54,556,364	3,058,893	1,711,228	1,716,878		3,872,682	<b>64,916,045</b>
1.03 Career Programs	130,054		22,204	226,164		16,561	<b>394,983</b>
1.07 Library Services	1,602,300		175,867	174,532		18,600	<b>1,971,299</b>
1.08 Counselling	2,713,329					3,216	<b>2,716,545</b>
1.10 Special Education	5,440,036	119,283	9,743,833	594,231		402,886	<b>16,300,269</b>
1.30 English Language Learning	869,587					4,270	<b>873,857</b>
1.31 Aboriginal Education	242,674	126,037	399,931			12,855	<b>781,497</b>
1.41 School Administration		5,735,457		809,982		74,573	<b>6,620,012</b>
1.60 Summer School	229,839	32,712		18,316		186	<b>281,053</b>
1.62 International and Out of Province Students	174,827			95,421	154,908	481	<b>425,637</b>
1.64 Other	17,132			16,855	101,879	69,312	<b>205,178</b>
<b>Total Function 1</b>	<b>65,976,142</b>	<b>9,072,382</b>	<b>12,053,063</b>	<b>3,652,379</b>	<b>256,787</b>	<b>4,475,622</b>	<b>95,486,375</b>
<b>4 District Administration</b>							
4.11 Educational Administration					659,626		<b>659,626</b>
4.40 School District Governance					170,317		<b>170,317</b>
4.41 Business Administration		126,623		1,034,346	1,431,427	4,147	<b>2,596,543</b>
<b>Total Function 4</b>	<b>-</b>	<b>126,623</b>	<b>-</b>	<b>1,034,346</b>	<b>2,261,370</b>	<b>4,147</b>	<b>3,426,486</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	2,146			46,799	750,697		<b>799,642</b>
5.50 Maintenance Operations				6,006,080	449,151	403,168	<b>6,858,399</b>
5.52 Maintenance of Grounds				335,147			<b>335,147</b>
5.56 Utilities							<b>-</b>
<b>Total Function 5</b>	<b>2,146</b>	<b>-</b>	<b>-</b>	<b>6,388,026</b>	<b>1,199,848</b>	<b>403,168</b>	<b>7,993,188</b>
<b>7 Transportation and Housing</b>							
7.70 Student Transportation			212,739	19,725		1,679	<b>234,143</b>
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>212,739</b>	<b>19,725</b>	<b>-</b>	<b>1,679</b>	<b>234,143</b>
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans							<b>-</b>
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>65,978,288</b>	<b>9,199,005</b>	<b>12,265,802</b>	<b>11,094,476</b>	<b>3,718,005</b>	<b>4,884,616</b>	<b>107,140,192</b>

# School District No. 44 (North Vancouver)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2017

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2017 Actual	2017 Budget (Note 17)	2016 Actual
	\$	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>							
1.02 Regular Instruction	64,916,045	16,749,599	81,665,644	4,316,490	85,982,134	81,658,718	81,833,838
1.03 Career Programs	394,983	86,746	481,729	123,745	605,474	560,802	690,140
1.07 Library Services	1,971,299	472,914	2,444,213	30,561	2,474,774	2,829,264	2,414,807
1.08 Counselling	2,716,545	645,741	3,362,286	14,700	3,376,986	2,775,140	3,651,603
1.10 Special Education	16,300,269	3,650,023	19,950,292	388,232	20,338,524	22,698,837	19,634,774
1.30 English Language Learning	873,857	236,904	1,110,761	3,824	1,114,585	1,325,910	1,255,437
1.31 Aboriginal Education	781,497	154,121	935,618	45,319	980,937	1,286,168	1,065,324
1.41 School Administration	6,620,012	1,371,971	7,991,983	291,113	8,283,096	7,557,097	9,798,615
1.60 Summer School	281,053	49,759	330,812	23,793	354,605	220,155	269,698
1.62 International and Out of Province Students	425,637	95,040	520,677	993,603	1,514,280	4,669,281	1,612,901
1.64 Other	205,178	44,795	249,973	2,786,241	3,036,214	2,465,540	2,792,879
<b>Total Function 1</b>	<b>95,486,375</b>	<b>23,557,613</b>	<b>119,043,988</b>	<b>9,017,621</b>	<b>128,061,609</b>	128,046,912	125,020,016
<b>4 District Administration</b>							
4.11 Educational Administration	659,626	138,040	797,666	270,356	1,068,022	925,021	1,032,157
4.40 School District Governance	170,317	24,705	195,022	103,818	298,840	289,889	291,811
4.41 Business Administration	2,596,543	553,417	3,149,960	1,009,950	4,159,910	3,896,259	3,958,893
<b>Total Function 4</b>	<b>3,426,486</b>	<b>716,162</b>	<b>4,142,648</b>	<b>1,384,124</b>	<b>5,526,772</b>	5,111,169	5,282,861
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	799,642	178,430	978,072	682,109	1,660,181	1,626,149	1,879,324
5.50 Maintenance Operations	6,858,399	1,645,273	8,503,672	2,117,944	10,621,616	10,667,214	10,607,296
5.52 Maintenance of Grounds	335,147	74,188	409,335	487,788	897,123	831,046	717,015
5.56 Utilities	-	-	-	2,852,319	2,852,319	2,934,120	1,806,066
<b>Total Function 5</b>	<b>7,993,188</b>	<b>1,897,891</b>	<b>9,891,079</b>	<b>6,140,160</b>	<b>16,031,239</b>	16,058,529	15,009,701
<b>7 Transportation and Housing</b>							
7.70 Student Transportation	234,143	44,331	278,474	51,059	329,533	476,357	321,615
<b>Total Function 7</b>	<b>234,143</b>	<b>44,331</b>	<b>278,474</b>	<b>51,059</b>	<b>329,533</b>	476,357	321,615
<b>9 Debt Services</b>							
9.92 Interest on Bank Loans	-	-	-	-	-	-	9,050
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	9,050
<b>Total Functions 1 - 9</b>	<b>107,140,192</b>	<b>26,215,997</b>	<b>133,356,189</b>	<b>16,592,964</b>	<b>149,949,153</b>	149,692,967	145,643,243

# School District No. 44 (North Vancouver)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2017

	2017 Budget (Note 17) \$	2017 Actual \$	2016 Actual \$
<b>Revenues</b>			
Provincial Grants			
Ministry of Education	5,103,141	<b>5,946,789</b>	4,980,001
Other Revenue	6,605,000	<b>7,130,967</b>	6,643,559
Investment Income		<b>5,803</b>	4,531
<b>Total Revenue</b>	<u>11,708,141</u>	<u><b>13,083,559</b></u>	<u>11,628,091</u>
<b>Expenses</b>			
Instruction	10,786,041	<b>12,555,079</b>	11,257,553
District Administration	85,000	<b>87,820</b>	67,693
<b>Total Expense</b>	<u>10,871,041</u>	<u><b>12,642,899</b></u>	<u>11,325,246</u>
<b>Special Purpose Surplus (Deficit) for the year</b>	<u>837,100</u>	<u><b>440,660</b></u>	<u>302,845</u>
<b>Net Transfers (to) from other funds</b>			
Tangible Capital Assets Purchased	(837,100)	<b>(241,844)</b>	(302,845)
Tangible Capital Assets - Work in Progress		<b>(198,816)</b>	
<b>Total Net Transfers</b>	<u>(837,100)</u>	<u><b>(440,660)</b></u>	<u>(302,845)</u>
<b>Total Special Purpose Surplus (Deficit) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Special Purpose Surplus (Deficit), beginning of year</b>			
<b>Special Purpose Surplus (Deficit), end of year</b>		<u>-</u>	<u>-</u>

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2017

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			17,447	85,543	3,038,282				
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	679,583	2,661,774				225,718	61,250	268,464	1,078,500
Other					7,204,126				
Investment Income			109						
	679,583	2,661,774	109	-	7,204,126	225,718	61,250	268,464	1,078,500
<b>Less:</b> Allocated to Revenue	679,583	2,661,774	7,380	85,543	7,017,556	225,718	61,250	268,464	1,078,500
<b>Deferred Revenue, end of year</b>	-	-	<b>10,176</b>	-	<b>3,224,852</b>	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	679,583	2,661,774	7,271	85,543		225,718	61,250	268,464	1,078,500
Other Revenue					7,017,556				
Investment Income			109						
	679,583	2,661,774	7,380	85,543	7,017,556	225,718	61,250	268,464	1,078,500
<b>Expenses</b>									
Salaries									
Teachers		1,702,264						72,821	152,342
Educational Assistants		434,347							513,956
Support Staff						160,724	5,630		47,206
Substitutes						141	8,275	21,055	
	-	2,136,611	-	-	-	160,865	13,905	93,876	713,504
Employee Benefits		525,163				30,587	1,271	21,408	151,307
Services and Supplies	335,456			85,543	6,928,403	34,266	46,074	153,180	213,689
	335,456	2,661,774	-	85,543	6,928,403	225,718	61,250	268,464	1,078,500
<b>Net Revenue (Expense) before Interfund Transfers</b>	344,127	-	7,380	-	89,153	-	-	-	-
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased	(145,311)		(7,380)		(89,153)				
Tangible Capital Assets - Work in Progress	(198,816)								
	(344,127)	-	(7,380)	-	(89,153)	-	-	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

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

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2017

	Coding and Curriculum Implementation	Priority Measures	Cheakamus Special Projects	Inside Out	Enhanced Learning	Metro Regional Implementation	Violence Prevention	Carlile Youth Impatient Unit PRP	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			5,587	5,340	1,523	306,394	1,221		3,461,337
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	117,327	1,296,488			15,000			300,000	6,704,104
Other			3,050			82,071	20,000		7,309,247
Investment Income	443	1,064	64	3	29	3,250		841	5,803
	117,770	1,297,552	3,114	3	15,029	85,321	20,000	300,841	14,019,154
<b>Less:</b> Allocated to Revenue	18,778	823,649	2,670	5,017	5,656	87,820	21,221	32,980	13,083,559
<b>Deferred Revenue, end of year</b>	<b>98,992</b>	<b>473,903</b>	<b>6,031</b>	<b>326</b>	<b>10,896</b>	<b>303,895</b>	<b>-</b>	<b>267,861</b>	<b>4,396,932</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	18,335	822,585			5,627			32,139	5,946,789
Other Revenue			2,606	5,014		84,570	21,221		7,130,967
Investment Income	443	1,064	64	3	29	3,250		841	5,803
	18,778	823,649	2,670	5,017	5,656	87,820	21,221	32,980	13,083,559
<b>Expenses</b>									
Salaries									
Teachers		646,385		2,250				15,751	2,591,813
Educational Assistants									948,303
Support Staff								1,259	214,819
Substitutes									29,471
	-	646,385	-	2,250	-	-	-	17,010	3,784,406
Employee Benefits		177,264		23				4,612	911,635
Services and Supplies	18,778		2,670	2,744	5,656	87,820	21,221	11,358	7,946,858
	18,778	823,649	2,670	5,017	5,656	87,820	21,221	32,980	12,642,899
<b>Net Revenue (Expense) before Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>440,660</b>
<b>Interfund Transfers</b>									
Tangible Capital Assets Purchased									(241,844)
Tangible Capital Assets - Work in Progress									(198,816)
	-	-	-	-	-	-	-	-	(440,660)
<b>Net Revenue (Expense)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# School District No. 44 (North Vancouver)

Schedule 4 (Unaudited)

## Schedule of Capital Operations

Year Ended June 30, 2017

	2017 Budget (Note 17)	2017 Actual			2016 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Investment Income			75,693	75,693	127,614
Gain (Loss) on Disposal of Tangible Capital Assets				-	2,503,521
Amortization of Deferred Capital Revenue	5,599,715	5,885,700		5,885,700	5,808,599
<b>Total Revenue</b>	<u>5,599,715</u>	<u>5,885,700</u>	<u>75,693</u>	<u>5,961,393</u>	<u>8,439,734</u>
<b>Expenses</b>					
Amortization of Tangible Capital Assets					
Operations and Maintenance	9,882,492	9,882,492		9,882,492	9,916,404
<b>Total Expense</b>	<u>9,882,492</u>	<u>9,882,492</u>	<u>-</u>	<u>9,882,492</u>	<u>9,916,404</u>
<b>Capital Surplus (Deficit) for the year</b>	<u>(4,282,777)</u>	<u>(3,996,792)</u>	<u>75,693</u>	<u>(3,921,099)</u>	<u>(1,476,670)</u>
<b>Net Transfers (to) from other funds</b>					
Tangible Capital Assets Purchased	455,100	841,029		841,029	1,360,844
Tangible Capital Assets - Work in Progress	837,100	198,816		198,816	18,800
Local Capital			2,600,000	2,600,000	1,150,000
<b>Total Net Transfers</b>	<u>1,292,200</u>	<u>1,039,845</u>	<u>2,600,000</u>	<u>3,639,845</u>	<u>2,529,644</u>
<b>Other Adjustments to Fund Balances</b>					
Tangible Capital Assets Purchased from Local Capital		297,680	(297,680)	-	
Tangible Capital Assets WIP Purchased from Local Capital		3,289,572	(3,289,572)	-	
<b>Total Other Adjustments to Fund Balances</b>		<u>3,587,252</u>	<u>(3,587,252)</u>	<u>-</u>	
<b>Total Capital Surplus (Deficit) for the year</b>	<u>(2,990,577)</u>	<u>630,305</u>	<u>(911,559)</u>	<u>(281,254)</u>	<u>1,052,974</u>
<b>Capital Surplus (Deficit), beginning of year</b>		<u>95,776,732</u>	<u>6,939,328</u>	<u>102,716,060</u>	<u>101,663,086</u>
<b>Capital Surplus (Deficit), end of year</b>		<u><u>96,407,037</u></u>	<u><u>6,027,769</u></u>	<u><u>102,434,806</u></u>	<u><u>102,716,060</u></u>

# School District No. 44 (North Vancouver)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2017

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
<b>Cost, beginning of year</b>	12,472,243	362,002,026	2,831,856	1,488,867	1,823,384	4,203,628	<b>384,822,004</b>
<b>Changes for the Year</b>							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,448,055		1,702			<b>2,449,757</b>
Deferred Capital Revenue - Other			18,133				<b>18,133</b>
Operating Fund			114,454		48,254	436,477	<b>599,185</b>
Special Purpose Funds		145,311	7,380			89,153	<b>241,844</b>
Local Capital			136,300			161,380	<b>297,680</b>
Transferred from Work in Progress		510,590			18,800		<b>529,390</b>
	-	3,103,956	276,267	1,702	67,054	687,010	<b>4,135,989</b>
Decrease:							
Deemed Disposals			206,619	106,614	959,285	1,048,189	<b>2,320,707</b>
	-	-	206,619	106,614	959,285	1,048,189	<b>2,320,707</b>
<b>Cost, end of year</b>	12,472,243	365,105,982	2,901,504	1,383,955	931,153	3,842,449	<b>386,637,286</b>
<b>Work in Progress, end of year</b>		9,138,714					<b>9,138,714</b>
<b>Cost and Work in Progress, end of year</b>	12,472,243	374,244,696	2,901,504	1,383,955	931,153	3,842,449	<b>395,776,000</b>
<b>Accumulated Amortization, beginning of year</b>		110,066,513	1,427,234	690,871	1,068,543	1,899,447	<b>115,152,608</b>
<b>Changes for the Year</b>							
Increase: Amortization for the Year		8,245,017	283,186	148,887	364,677	840,725	<b>9,882,492</b>
Decrease:							
Deemed Disposals			206,619	106,614	959,285	1,048,189	<b>2,320,707</b>
			206,619	106,614	959,285	1,048,189	<b>2,320,707</b>
<b>Accumulated Amortization, end of year</b>		118,311,530	1,503,801	733,144	473,935	1,691,983	<b>122,714,393</b>
<b>Tangible Capital Assets - Net</b>	<b>12,472,243</b>	<b>255,933,166</b>	<b>1,397,703</b>	<b>650,811</b>	<b>457,218</b>	<b>2,150,466</b>	<b>273,061,607</b>

# School District No. 44 (North Vancouver)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2017

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
<b>Work in Progress, beginning of year</b>	3,823,955		18,800		<b>3,842,755</b>
<b>Changes for the Year</b>					
Increase:					
Deferred Capital Revenue - Bylaw	2,336,961				<b>2,336,961</b>
Special Purpose Funds	198,816				<b>198,816</b>
Local Capital	3,289,572				<b>3,289,572</b>
	5,825,349	-	-	-	<b>5,825,349</b>
Decrease:					
Transferred to Tangible Capital Assets	510,590		18,800		<b>529,390</b>
	510,590	-	18,800	-	<b>529,390</b>
<b>Net Changes for the Year</b>	<b>5,314,759</b>	<b>-</b>	<b>(18,800)</b>	<b>-</b>	<b>5,295,959</b>
<b>Work in Progress, end of year</b>	<b>9,138,714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,138,714</b>



# School District No. 44 (North Vancouver)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
<b>Deferred Capital Revenue, beginning of year</b>	165,753,612	2,951,181	4,772,411	<b>173,477,204</b>
<b>Changes for the Year</b>				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,449,757		18,133	<b>2,467,890</b>
Transferred from Work in Progress	510,590			<b>510,590</b>
	<u>2,960,347</u>	-	<u>18,133</u>	<u><b>2,978,480</b></u>
Decrease:				
Amortization of Deferred Capital Revenue	5,599,715	80,612	205,373	<b>5,885,700</b>
	<u>5,599,715</u>	<u>80,612</u>	<u>205,373</u>	<u><b>5,885,700</b></u>
<b>Net Changes for the Year</b>	<u>(2,639,368)</u>	<u>(80,612)</u>	<u>(187,240)</u>	<u><b>(2,907,220)</b></u>
<b>Deferred Capital Revenue, end of year</b>	<u>163,114,244</u>	<u>2,870,569</u>	<u>4,585,171</u>	<u><b>170,569,984</b></u>
<b>Work in Progress, beginning of year</b>	3,764,814			<b>3,764,814</b>
<b>Changes for the Year</b>				
Increase				
Transferred from Deferred Revenue - Work in Progress	2,336,961			<b>2,336,961</b>
	<u>2,336,961</u>	-	-	<u><b>2,336,961</b></u>
Decrease				
Transferred to Deferred Capital Revenue	510,590			<b>510,590</b>
	<u>510,590</u>	-	-	<u><b>510,590</b></u>
<b>Net Changes for the Year</b>	<u>1,826,371</u>	-	-	<u><b>1,826,371</b></u>
<b>Work in Progress, end of year</b>	<u>5,591,185</u>	-	-	<u><b>5,591,185</b></u>
<b>Total Deferred Capital Revenue, end of year</b>	<u><b>168,705,429</b></u>	<u><b>2,870,569</b></u>	<u><b>4,585,171</b></u>	<u><b>176,161,169</b></u>

# School District No. 44 (North Vancouver)

Schedule 4D (Unaudited)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2017

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
<b>Balance, beginning of year</b>	\$ 317,554	\$ 5,707,177	\$	\$	\$ 21,261	<b>6,045,992</b>
<b>Changes for the Year</b>						
Increase:						
Provincial Grants - Ministry of Education	5,351,378					<b>5,351,378</b>
Provincial Grants - Other			91,362			<b>91,362</b>
Transfer project surplus to MEd Restricted (from) Bylaw Playgrounds	(71,780)	71,780			250	<b>-</b>
	<u>5,279,598</u>	<u>71,780</u>	<u>91,362</u>	<u>-</u>	<u>250</u>	<b><u>5,442,990</u></b>
Decrease:						
Transferred to DCR - Capital Additions	2,449,757				18,133	<b>2,467,890</b>
Transferred to DCR - Work in Progress	2,336,961					<b>2,336,961</b>
	<u>4,786,718</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,133</u>	<b><u>4,804,851</u></b>
<b>Net Changes for the Year</b>	<u>492,880</u>	<u>71,780</u>	<u>91,362</u>	<u>-</u>	<u>(17,883)</u>	<b><u>638,139</u></b>
<b>Balance, end of year</b>	<u><b>810,434</b></u>	<u><b>5,778,957</b></u>	<u><b>91,362</b></u>	<u><b>-</b></u>	<u><b>3,378</b></u>	<u><b>6,684,131</b></u>

**Schedule B.2(A).**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

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

**Narration:**

**(A) Bank of Montreal – Banking Bylaw 2-2017**

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 Director of Financial Services.

**Attachment:**

Bank of Montreal – Certificate and Authorization

**RECOMMENDED MOTION:**

that Banking Bylaw Number 2-2017 be read a first time;

that Banking Bylaw Number 2-2017 be read a second time;

that Banking Bylaw Number 2-2017 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 francaskois, 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 \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

day month 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 & CFO; MARK PEARMAIN,

SUPERINTENDENT; PIUS RYAN, ASSISTANT SUPERINTENDENT; ANY TWO OR ANY ONE OF THEM AND COUNTERSIGNE

BY CHRISTINE SACRE, CHAIR; JESSICA STANLEY, VICE-CHAIR; KRISTEN WATSON; DIRECTOR OF FINANCE

\*\* 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: DD / MMM / YYYY

---

*(Signature of Director/Member of Council/Officer)*

Name: GEORGIA ALLISON  
Position: SECRETARY TREASURER & CFO

*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.2.(B).**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **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 Director of Financial Services.

**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.2.(B). be approved.

**Schedule B.2.(C).**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **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 Director of Financial Services.

**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.2.(C). be approved.

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

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Live Video Streaming and Archiving of Public Board Meetings**

**Narration:**

At the June 20, 2017 Board of Education Meeting the board passed a motion stating:

“that the North Vancouver Board of Education first, direct staff over the summer to research multiple options for the process of live streaming and archiving of public board meetings and secondly, present these options at the September public Board meeting and include the costs of implementation, operation and storage and any security considerations. And if a secure and cost effective process is agreed upon at the September public board meeting, that this system be implemented as soon as possible.”

Over the summer months, Communications, Information and Communications Technology, and Facilities staff investigated options to livestream and video record Public Board meetings.

The following criteria were contemplated in researching the live stream options:

- Up front cost(s)
- Ongoing Cost(s)
- Ownership of Data
- Integration into current Audio Visual System
- Ease of use
- Option for expansion
- District owned archived recording of meetings

With these criteria in mind various solutions/options were researched for the Board of Education's consideration:

- Partnership/rental of space at the District of North Vancouver Council chambers
- Partnership/rental of space at the City of North Vancouver Council chambers
- Harmony Audio Visual Systems Group, Inc.
- “Zoom Meetings”
- In house DVD camera recording/YouTube
- ISI Server Hosting services (livestreaming provider only)
- YouTube/Upstream live streaming platform(s)



Staff will provide an update on the various options and explain in more detail the recommended options.

Attachment:

Live Streaming Comparative Costs

**RECOMMENDED MOTIONS:**

that the North Vancouver Board of Education approves Harmony Audio Visual Systems Group, Inc. as the supplier of choice for all equipment needs for Live Streaming and Video Recording of Public Board meetings; and,

that the North Vancouver Board of Education approves the use of YouTube/Upstream as live streaming platform while further researching the ISI option as a live stream provider.

LIVE STREAMING COMPARATIVE COSTS									
Suppliers	One time costs (approximate)	Ongoing cost	Data/server used	Staff Resource cost	Pros	Cons	Initial Setup Costs	Yearly Operational Cost (Board Meetings Only)	Operational Costs Notes:
Nanimo School District	\$5,000 to purchase equipment	Possible update of camera(s)	Use YouTube/Upstream - no cost	\$40 per hour to manage AV and meetings	- Relatively low cost	- Low tech, hands on	\$5,000	\$1,600	* Board meetings only(s); depends on 1 or 2 staff
Harmony AV	- \$9,502.83 (low quality equipment) - \$17,332.49 (high quality two camera system) can be done with a one camera system for \$15,000	None	Use YouTube/Upstream - no cost	\$40 per hour to manage Ipad settings and meetings	- Streamed on-line and archived at NVSD - Costs include some data storage equipment - Better quality cameras	- Initial costs are high	\$17,332	\$1,600	Standing Committee meetings could also be live streamed for an additional staff cost of \$1,600 per year.
ISI	\$5,000 to purchase equipment	\$7,500/yr, or \$6,000/yr for 3 year commitment	ISI server and hosting	\$40 per hour to manage AV and meetings	- ISI infrastructure used - No hardware required for data storage	- Requires hardware to be purchased and installed - Ongoing hosting cost	\$5,000	\$7,600	Inclusive of \$6,000 per year licensing fee (3 year contract) + \$1,600 staff costs
Zoom.ca	\$5,000 to purchase equipment	\$20 per month to use their service	Use NVSD server - no cost	\$40 per hour to manage AV and meetings	- Relatively low cost	- Requires hardware to be purchased and installed - Designed for small conferences/meetings - Ongoing district data storage required	\$5,000	\$1,840	Inclusive of \$240 per year licensing fee + \$1,600 staff costs
All-Star Pacific	\$15,000 - \$25,000 to purchase equipment	None	Use YouTube/Upstream - no cost	\$40 per hour to set up, manage AV and meetings	- Vendor provides AV on the 5th floor	- Not their core business - Highest cost option - Requires integration into current AV system - Data storage requirements not considered	\$25,000	\$1,600	Data storage cost has not been calculated
City of NV	Not able to accommodate our request								
District of NV	Not able to accommodate our request								

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

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Motion to Defer: Election of Board Chair and Vice Chair**

**Narration:**

The Board of Education wishes to defer the election of Board Chair and Vice Chair until the Public Board Meeting of December 12, 2017.

**RECOMMENDED MOTION:**

that the Board of Education defer the election of Board Chair and Vice Chair until the Public Board Meeting of December 12, 2017.

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

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Summer Learning Program – Three Year Plan**

**Narration:**

Throughout the spring of 2017 the Summer Learning leadership team met to establish and refine the goals for 2017– goals that had been established by staff the previous summer. The Summer Learning administrative team, in conjunction with our teaching staff, were committed to putting our core values and goals into action.

One of the goals was to establish a sense of community. To move toward this goal we created a Celebration of Learning (COL) day themed around Canada’s 150 Celebration. Teachers integrated the Canada 150 theme into their lessons throughout the summer - using their curricular lens and inquiry to assist students in their exploration. As a culmination to this school wide endeavour, students presented their learning and experienced other students’ inquiry across grades and subjects. Students reflected on how their learning inquiry was similar or different to others and the morning ended with a whole school student celebration.

Given the compact nature of Summer Learning, one of our ongoing challenges was to ensure that communication, between parents and students, and teachers occurred on a regular basis. Throughout the program, the Summer Learning team continued to revise and shape how student learning was communicated and teachers utilized progressive methods for conveying assessment information to students and parents. Significant progress was made with the Review and Completion interims and reports- these rubric based documents allowed for weekly formative feedback and incorporated student self-assessment.

Throughout the summer, teachers were given the opportunity to share, collaborate and explore ideas. Teachers commented on how empowered they felt having influence over the shape, structure and content of the programs. This was reflected in the high level of teacher and student engagement and effectiveness. The Summer Learning team continues to assess our organizational structure to be responsive to the needs of our teachers and students. To gauge community reaction to the changes that were implemented in 2017, parent surveys were conducted. Overall the parent response was very positive.

Upon reflection, the rebranding of Summer Learning, which occurred in the winter of 2015, was a catalyst for the significant innovations that have evolved over the last twenty months. The work around building community has been successful, in part, due to the strong foundation laid by core values, and the staff in Summer Learning who practiced these values in their daily work.

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

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Capital Plan 2018/19**

**Narration:**

On June 20, 2017 the Board of Education approved the submission of the Five-Year Capital Plan for 2018/19 providing details on high priority projects needed for the School District.

Following the submission of the plan, the School District received feedback from the Ministry’s Capital Planner, advising that any additional funding required to meet the restorative language requirements for class size and composition in the 2018/19 school year, be included in the five-year capital plans for School Expansion Projects (EXP).

Further, the School District was requested to prioritize expansions at schools where portables will be required to address enrollment pressures, and Class Size and Composition space needs.

In response, the Five-Year Capital Plan has been amended to include School Expansion Projects (EXP) request as per the following tables, which reflects the original plan, versus the proposed amendment:

Original Submission for 2018/19 School Expansion Projects

Project Priority	Facility Name	Project Timing	Project Description	Preliminary Estimate
1	New Lower Lonsdale	2018/19	Site Acquisition	\$ 10,000,000
2	New Lower Lonsdale	2020/21	New 40K/ 450 Elementary School	\$ 17,589,862
3	Carson Graham	2022/23	Expand Capacity of school by 200	\$ 9,236,862

Amended Submission for 2018/19 School Expansion Projects

Note these requests are prioritized in alignment with the school district Long Range Facilities Plan (LRFP), and the project timing reflects multiyear construction projects, which include both temporary portables, and design and construction of permanent building expansions.

Project Priority	Facility Name	Project Timing	Project Description	Preliminary Estimate
1	Argyle Secondary	2018 - 2020	Expand Capacity by 200	\$ 5,855,363
2	LOWER LONSDALE ELEMENTARY	2018/19	Site Acquisition	\$ 10,000,000
3	LOWER LONSDALE ELEMENTARY	2018 - 2021	Lower Lonsdale Elementary 40K / 450	\$ 17,589,862
4	CARSON GRAHAM	2018 - 2023	Expand Capacity by 250 for Enrolment & Restorative language	\$ 11,765,077

5	Lynn Valley Elementary	2019 - 2022	Expand Capacity by 100 for Enrolment & Restorative language & removal of 4 existing portables	\$ 2,940,200
6	Highlands Elementary	2019 - 2022	Expand Capacity by 100 for Enrolment & Restorative language & removal of 2 existing portables	\$ 3,675,250
7	Westview Elementary	2018 - 2023	Expand Capacity by 100 for Enrolment & Restorative language	\$ 3,378,200
8	Queen Mary Elementary	2018 - 2023	Expand Capacity by 100 for Enrolment & Restorative language	\$ 4,116,200
9	Cove Cliff Elementary	2018 - 2023	Expand Capacity by 75 for restorative language & removal of 2 existing portables	\$ 2,424,150
10	Upper Lynn Elementary	2018 - 2023	Expand Capacity by 50 for Enrolment and Restorative Language	\$ 1,785,100
11	Boundary Elementary	2018 - 2023	Expand Capacity by 50 for Enrolment and Restorative Language	\$ 1,785,100

Jim Mackenzie, Director of Facilities and Planning Department will introduce and provide an overview the amended School Expansion Projects within the Five-Year Capital Plan.

**Schedule C.3.....**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **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 2017).

**Attachment:**

Land, Learning and Livability Community Consultation Engagement UPDATE – September 2017

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## **Land, Learning & Livability Community Engagement Update**

### **Handsworth Secondary School: Revised Submission to the Ministry**

The North Vancouver School District received comments and questions from the Ministry of Education related to the Handsworth PDR submission. We continue to work with the Ministry and outside consultants to complete the requested documentation.

### **Argyle Secondary School: Replacement Confirmed**

Design work continues on Argyle Secondary. Construction on the new facility should begin February 2018.

### **Ridgeway Elementary:**

The modular building at Ridgeway Elementary has been completed and is being utilized. The School District will complete some final building requirements mandated by the CNV Fire Department over the next months.

### **Lynn Valley Elementary:**

Two new portables were added to the Lynn Valley Elementary site. One portable is in use this year, and both portables will be utilized next year to address enrolment needs. The final building requirements are currently being completed, as mandated by the DNV Fire Department.

### **Highlands Elementary:**

Two new portables were added to the Highlands Elementary site. Both portables are in use and final building requirements are being completed as mandated by the DNV Fire Department.

### **Brooksbank Elementary:**

A new portable was added to the Brooksbank Elementary site. The portable is currently in use and final building requirements are being completed as mandated by the DNV Fire Department.

### **Ross Road Elementary:**

A new portable was added to the Ross Road Elementary site. The portable is currently in use and final building requirements are being completed as mandated by the DNV Fire Department.

### **Lucas, Braemar & Cloverley: Status**

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



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

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Tuesday, September 12, 2017 Standing Committee Meeting**

**Narration:**

The Board will find attached a copy of the meeting summary from the September 12, 2017 Standing Committee Meeting.

Trustee Barry Forward will report on highlights of the meeting.

**Attachment:**

Meeting Summary – Board of Education Standing Committee, September 12, 2017

## **BOARD OF EDUCATION STANDING COMMITTEE**

### **NORTH VANCOUVER SCHOOL DISTRICT**

#### **Meeting Summary of September 12, 2017**

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, April 25, 2017.

#### **Meeting Attendance:**

Trustees Forward, Gerlach, Higgins, Sacré and Stratton were all in attendance.

#### **Call to Order:**

Standing Committee Chair Barry Forward called the Standing Committee Meeting to order at 7:00 pm, thanking those in attendance for coming to engage with the School District. The traditional territorial lands of the Squamish Nation and Tsleil-Waututh Nation were acknowledged.

#### **Aboriginal Education: Where are we?:**

Brad Baker, District Principal, Aboriginal Education, shared three specific pathways to showcase how the North Vancouver School District is making head way with Aboriginal Education. Students, educators and community all play a part in ensuring that the School District is teaching the First Peoples' Principles in a positive and courageous way.

#### **Celebrating & Supporting Student Diversity: Inclusive Education Highlights 2016/2017:**

The North Vancouver School District is committed to the philosophy of inclusion which is founded on the belief that all students should be educated in neighbourhood schools, in regular classrooms and in age appropriate settings to the maximum extent possible. Vince White, District Principal, Inclusive Education, shared how intentional consultation strengthens home and school partnerships.

#### **Technology in our Classrooms: Capacity Building for a Modernized Curriculum:**

Modernizing the classroom ensures the success of teachers and students. Teachers Paul Clarke and Justine Frazee took on the role of technology coaches in the School District. They were able to bring computational thinking to elementary and secondary schools, providing synthesizing and engaging programming to 1793 students in the 2016/17 school year.

#### **Environmental and Cultural Learning at Cheakamus Centre: Building Connections, Engagement and Resilience:**

Conor McMullan, Director of Educational Programs at Outdoor School shared the mandate and vision of the Cheakamus Centre is based on the broad expression of learning, gathering and sharing in nature. The focus on education programs in 2016/17 expanded across 172 programs, over 6700 students and 88 schools.

#### **Curriculum Hub development:**

The Curriculum Hub is designated to provide educators with a greater understanding of the foundations to the new curriculum, as well as a practical tool kit for classroom practice. Kathleen Barter, District Principal, along with Kammi Clark, Jill Gordon and Megan Wheatley showcased the newly developed, constantly evolving Curriculum Hub.

The presentations can be found online: [Meetings & Minutes 2017/18](#)

#### **Next Meeting:**

October 10, 2017  
Mountain View Room

**Schedule ...C.5.....**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017                       **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 August 28, 2017, of the below field trip to Washington and Oregon, USA*

**Carson Graham** – a field trip to Renton, WA and Eugene, OR, USA, occurred August 31-September 3, 2017. The trip involved 44 Grade 10-12 members of the Varsity Football team, accompanied by one teacher supervisor, one additional Board employee supervisor, and 3 other adult supervisors.

Travel was by highway coach and students were accommodated in hotels. The student cost for the trip was \$350 per student.

The purpose of the extracurricular trip was to participate in a football games against American high school football teams in Washington and Oregon, as well as attend a University of Oregon football game as spectators.

*In accordance with District Policy 207: Field Trips requirements for advance notification to the Board, Trustees were advised by email, on August 28, 2017, of the below field trip to Oregon, USA*

**Argyle** – a field trip to Reedsport and Eugene, Oregon, USA, occurred August 31-September 2, 2017. The trip involved 34 Grade 11-12 members of the Senior Boys Football team, accompanied by three teacher supervisors.

Travel was by highway coach and students were accommodated in hotels. The student cost for the trip was \$350 per student.

The purpose of the extracurricular trip was to participate in a football game against an American high school football team in Reedsport, as well as attend a University of Oregon football game as spectators.

**Seycove** – a field trip to the Oregon Coast, USA is scheduled for September 30-October 6, 2017. The trip involves 20 Grade 8 students in the Performance Learning Program (PLP), accompanied by three teacher supervisors and one additional adult supervisor.

Students will travel by bus and mini-van. Accommodations will be in State Park yurts and at the Audubon Society of Portland's Outdoor School. The per-student cost of approximately \$1,015 will be paid by the students.

The purpose of this extracurricular trip is to undertake field learning at various sites in Oregon. Students will explore the natural history of the Oregon Coast, act as marine biologists at the Oregon Coast Aquarium in Newport, and conduct field work on coastal beaches.

**Argyle** – a field trip to Seattle, WA, USA is scheduled for October 13-15, 2017. The trip involves 36 Grade 11-12 students from the Digital Media Academy, accompanied by three teacher supervisors.

Students will travel by bus and will be accommodated in a hotel. The trip cost is approximately \$500 per student, paid by the students.

The purpose of this extracurricular trip is to supplement the Digital Media Academy educational program. Students will gain exposure to game design, animation, art and design through visits to the DigiPen post-secondary school and the Museum of Pop Culture. Students will also visit local historic and cultural sites during their stay.

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**Schedule C.6.....**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Superintendent's Report**

**Narration:**

The Superintendent will provide an oral report on items of interest or concern to the Board not otherwise covered in the agenda.

**Schedule C.7.....**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

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

**Narration:**

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

**Schedule C.8.....**  
**of the**  
**Administrative Memorandum**

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

**Topic (as per the Memorandum):**      **Trustees' Reports**

**Narration:**

The Chair will call for reports from Trustees on their activities on behalf of the Board.

**Schedule ...D.....  
of the  
Administrative Memorandum**

**Meeting Date:** September 19, 2017       **Board**       **Board, in camera**

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

**Narration:**

<b>Date and Time</b>	<b>Event</b>	<b>Location</b>
Tuesday, October 10, 2017 at <b>7:00 pm</b>	Standing Committee Public Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, October 17, 2017 at <b>7:00 pm</b>	Public Board Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, November 7, 2017 at <b>7:00 pm</b>	Standing Committee Public Meeting	Education Services Centre 2121 Lonsdale Ave, N Vancouver
Tuesday, November 21, 2017 at <b>7:00 pm</b>	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:** September 19, 2017       **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.