



## **COVID-19 PRECAUTIONS FOR PUBLIC BOARD MEETING**

The Public Board Meeting will be held at the School District No.59 Board Office (11600-7<sup>th</sup> Street, Dawson Creek) on Wednesday, September 23, 2020. There will be limited seating in the gallery. Anyone wishing to attend the public board meeting must pre-register by 12:00 pm on Tuesday, September 22, 2020.

Pre-registration is mandatory so COVID-19 protocol established for the School Board Office can be maintained. Individuals signed up for the meeting will be contacted prior to the meeting to be informed of the protocol.

Please contact Richell Schwartz to register for the meeting:

Phone: 250-782-8571, ext. 217

Email: [rschwartz@sd59.bc.ca](mailto:rschwartz@sd59.bc.ca)



# School District No.59 (Peace River South)

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## Open Board Meeting Agenda (Organizational Meeting)

**Date: September 23, 2020 1:00 PM**

**Place: School Board Office – Dawson Creek**

“We acknowledge that we share this territory with the people of Treaty 8”

### **ORGANIZATIONAL MEETING:**

- **ELECTION OF BOARD CHAIR**
- **ELECTION OF BOARD VICE-CHAIR**

### **APPROVAL OF AGENDA**

#### **1. ITEMS FOR ADOPTION**

- R1.1 – Regular Board Meeting Minutes – June 24, 2020
- R1.2 – Excerpts Closed Meeting – June 24, 2020

#### **2. BUSINESS ARISING**

#### **3. ESSENTIAL ITEMS**

#### **4. OTHER PRESENTATIONS**

- R4.1 – Auditors Report – J. Neufeld - Sander Rose Bone Grindle, LLP

#### **5. REPORTS FROM THE SECRETARY-TREASURER**

- R5.1 – Audited Financial Statements
- R5.2 – Audit Management Letter
- R5.3 – 2019-20 Financial Statement Discussion & Analysis Report
- R5.4 – Pouce Coupe School Addition Update
- R5.5 – 2020-21 Capital Addition
- R5.6 – Transportation Assistance Allowance
- R5.7 – Preliminary Enrollment
- R5.8 – COVID-19 Funding
- R5.9 – Property Update



#### **6. REPORTS FROM THE SUPERINTENDENT OF SCHOOLS**

- R6.1 – School/Student News
- R6.2 – Return to School Update-COVID19
- R6.3 – 2020-21 International Field Trips Update
- R6.4 – Learning Enhancement Agreements Update

#### **7. TRUSTEE ITEMS**

- R7.1 – BCSTA Update – T. Ziemer
  - NIB Growth Plan
- R7.2 - Recording Board Meetings – R. Gulick
- R7.3 - 2020-21 Committees & Reps (effective October 1, 2020)

#### **8. COMMITTEE REPORTS**

- R8.1 – Policy Committee

Policies & Regulations for Adoption:

- Policy 2320 School Closure
- Policy 2350 Organizational Chart
- Policy 3000 Hiring of Personnel
- Policy 4050 Grade Placement of Students
- Policy 4500 Communicable Disease
- Policy 4560 Visits to the Schools
- Policy 4570 Emergency Preparedness



# School District No.59 (Peace River South)

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- Regulation 6070.1 – School Bus Transportation: Walk Limits
- Regulation 6070.4 – School Bus Transportation: School Bus Passengers
- Regulation 6070.5 – School Bus Transportation: Operating Regulations
- Regulation 6070.6 – School Bus Transportation: Transportation Assistance Allowance

## 9. DIARY

## 10. QUESTION PERIOD

*Questions or comments must relate to items in this meeting's agenda.*

## 11. FUTURE BUSINESS / EVENTS

- 11.1 Open Board Meeting – October 21, 2020- Chetwynd



# School District No.59 (Peace River South)

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## BOARD OF EDUCATION OF SCHOOL DISTRICT NO.59

11600 – 7<sup>TH</sup> Street, Dawson Creek, BC V1G 4R8

### Open Session Minutes

DATE & TIME: June 24, 2020 – 1:00 PM

PLACE: School Board Office – Dawson Creek

(Note: Due to COVID-19 pandemic the meeting was scheduled using zoom for members to attend electronically.)

PRESENT: Trustees:  
T. Ziemer – arrived late  
C. Hillton (Vice-Chair)  
R. Gulick  
T. Jones  
C. Anderson (Chair)  
B. Borton via zoom  
J. Lalonde

C. Clouthier, Superintendent  
C. Fennell, Assistant Superintendent  
M. Panoulis, Secretary-Treasurer  
R. Schwartz, Recording Secretary

Called to Order – 1:00 PM

“We acknowledge that we share this territory with the people of Treaty 8”

### APPROVAL OF AGENDA

Additions: change R5.2 to Principal & Personnel Announcements  
R5.5 Ecole Frank Ross Mural Request

Deletions:

(2020-06-011)  
MOVED/SECONDED – Jones/Gulick  
THAT, the Regular Meeting agenda be approved as amended.  
CARRIED UNANIMOUSLY

## 1.0 ITEMS FOR ADOPTION

### R1.1 Regular Board Meeting Minutes – May 28, 2020

The Chair asked for any corrections to the minutes.

(2020-06-012)

The Chair declared the minutes of the open meeting May 28, 2020 approved as presented.

### R1.3 Excerpts of Closed Board Meeting – May 28, 2020

(2020-06-013)

The Chair declared the excerpts of the closed board meeting May 28, 2020 approved as presented.

### R1.2 Excerpts of Special Closed Board Meeting – June 11, 2020

(2020-06-014)

The Chair declared the excerpts of the special closed board meeting June 11, 2020 approved as presented.

## 2.0 BUSINESS ARISING

### 3.0 ESSENTIAL ITEMS

### 4.0 PRESENTATIONS

## 5.0 REPORTS FROM THE SUPERINTENDENT OF SCHOOLS

### R5.1 School/Student News

The Superintendent reported school/student news:

- Grad Ceremonies (COVID Style) were held at the three high schools
- Don Titus Elementary held a Social Distance Grade 7 farewell
- Aboriginal Student Achievement awards were handed out to students throughout the district

### R5.2 Principal & Personnel Appointments

The Superintendent announced the following appointments, effective August 1, 2020:

- James McKechnie, Principal of McLeod Elementary School
- Josh Kurjata, Principal of DCSS-Central Campus (will remain Principal of DCSS-SP Campus as well)
- Mike Readman, Assistant Superintendent
- Jan Proulx, Director of Instruction
- Paul Chisholm, Director of Instruction

### R5.3 Education Re-start Plan – Stage 3 Update

The Ministry of Education has released a five-stage plan for resuming in-class instruction. Students were welcomed back into the schools on June 2, 2020 in a limited capacity. Health and Safety protocols (for staff and students) have been established for each phase. It is still unknown what stage the province will be in at the beginning of the school year in September.

### R5.4 2020-21 International Field Trips Update

Three international field trips were in the planning stages to proceed in the 2020-21 school year. The Superintendent reported the following changes due to the Coronavirus:

- DCSS-SP Campus Sr. Girls Volleyball Team trip to California in October has been cancelled.
- DCSS-SP Campus student trip to Asia (Thailand and Cambodia) in March 2021 has not been cancelled at this time. School Administration and the planning group will make a decision prior to October 2020 if the trip is likely to proceed.
- TRSS student trip to Europe (Germany, Italy and Switzerland) in March 2021 has not been cancelled at this time. School Administration and the planning group will make a decision prior to October 2020 if the trip is likely to proceed.

### R5.5 Ecole Frank Ross Mural Request

The Principal of Ecole Frank Ross has submitted a request to have a wall mural painted on the outside of the school entrance. The mural would highlight the four values of the school (Kind, Calm, Determined, and Courageous) and represent the community as well.

(2020-06-015)

MOVED/SECONDED – Gulick/Lalonde

THAT, the Board approve to allow Ecole Frank Ross to proceed with planning for the wall mural;

WHEREAS, the planning must follow the process as established in Policy 6060 and have approval of the school administration, PAC, and district facilities department;

FURTHERMORE, final approval will be at the discretion of the Superintendent.

CARRIED UNANIMOUSLY

## 6.0 REPORTS FROM THE SECRETARY TREASURER

### R6.1 Finance Reports

The monthly finance reports were reviewed.

### R6.2 2021-22 Capital Plan Intake

The Secretary Treasurer reviewed the 2021-22 Capital Plan initiatives and five-year capital project intake summary to be submitted to the Ministry.

*Trustee Ziemer entered the meeting.*

(2020-06-016)

MOVED/SECONDED – Lalonde/Gulick

THAT, the Board of Education in accordance with provisions under section 142 (4) of the School Act approves the proposed Five-Year Capital Plan as presented.

CARRIED UNANIMOUSLY

R6.3 2020-21 Annual Budget & Bylaw

The Secretary Treasurer presented the annual budget for the 2020-21 school year. The preliminary budget is balanced for the 2020-21 school year with a total budget of \$55,837,492. A breakdown of capital expenditures was included in the preliminary budget presentation.

The Board read the annual budget bylaw:

(2020-06-017)

MOVED/SECONDED – Hillton/Ziemer

THAT, the Annual Budget Bylaw 2020/2021 showing estimated expenditures for 2020/2021 fiscal year in the total amount of \$55,837,492 be read a first time.

CARRIED UNANIMOUSLY

(2020-06-018)

MOVED/SECONDED – Gulick/Jones

THAT, the Annual Budget Bylaw 2020/2021 showing estimated expenditures for 2020/2021 fiscal year in the total amount of \$55,837,492 be read a second time.

CARRIED UNANIMOUSLY

(2020-06-019)

MOVED/SECONDED – Hillton/Jones

THAT, the Board allow the third reading of the Annual Budget Bylaw 2020-2021 to occur in this meeting.

CARRIED UNANIMOUSLY

(2020-06-020)

MOVED/SECONDED – Gulick/Ziemer

THAT, the Annual Budget Bylaw 2020/2021 showing estimated expenditures for 2020/2021 fiscal year in the total amount of \$55,837,492 be read a third time, passed and adopted.

CARRIED UNANIMOUSLY

R6.4 2020-21 AFG Plan

The Annual Facilities Grant Plan was presented. The proposed plan includes various projects the facilities department will be completing in the 2020-21 fiscal year. The plan may be adjusted if funding or priorities change throughout the year.

7.0 TRUSTEE ITEMS

R7.1 BCSTA Update – T. Ziemer

Trustee Ziemer presented the latest news and events from the BCSTA. BCSTA has announced that fall events and meeting will be virtual.

R7.2 Strategic Plan Update – C. Anderson

The Board chair provided an update on the strategic plan process. Themes were identified in the SWOC data which the board used to create priorities. District administration staff developed goals under each identified priority. The Senior Administration team is tasked with setting objectives for each goal and develop an operational plan.

(2020-06-021)

MOVED/SECONDED – Lalonde/Ziemer

THAT, the Board approve the 2020-2024 Strategic Plan as presented.

CARRIED UNANIMOUSLY

R7.3 2020-21 Board Meeting Dates – C. Anderson

The Board reviewed the proposed meeting dates for 2020-21 school year. The round table meetings and board meeting dates will be held on Wednesday to allow consistency in scheduling. The board will hold one board meeting in each community of Tumbler Ridge and Chetwynd in the school year.

R7.4 Request to Review Transportation Policy – C. Anderson

A letter was written to the board requesting a review of the transportation policy specific to the route extension limits and transportation allowance. The policy was referred to the policy committee for review.

(2020-05-022)

MOVED/SECONDED – Lalonde/Gulick

THAT, the Board refer Policy 6070 School Bus Transportation to the Policy Committee for review;

WHEREAS, the policy committee will meet over the summer and report back to the Board in September 2020.

CARRIED UNANIMOUSLY

8.0 COMMITTEE REPORTS

R8.1 Policy Committee

The Policy Committee brought forward the following recommendations:

R8.1.1 Policies for Circulation

The Policy Committee presented the following policies for review:

(2020-06-023)

MOVED/SECONDED – Gulick/Lalonde

THAT, the board approve to circulate the following policies for feedback for a minimum period of 45 days:

- Policy 2350 Organizational Chart
- Policy 3000 Hiring of Personnel
- Policy 4050 Grade Placement of Students
- Policy 4560 Visits to Schools
- \*Policy 4570 Emergency Preparedness (\*NEW)

CARRIED UNANIMOUSLY

R8.1.2 Policies for Adoption

The following revised regulation was presented for adoption.

(2020-05-024)

MOVED/SECONDED – Gulick/Lalonde



THAT, the Board approve Regulation 4555 Safety of Students (Including High Risk Activities) as presented, effective immediately.

CARRIED UNANIMOUSLY

R8.1.3 Policies for Repeal

The Policy Committee recommended repealing the following policies:

(2020-06-025)

MOVED/SECONDED – Gulick/Ziemer

THAT, the board repeal the following policies effective immediately:

- Policy 2130 Statement of Purpose for Schooling and Education
- Policy 4510 Use of Trampolines

CARRIED UNANIMOUSLY

9.0 DIARY

10.0 NOTICE OF MOTION

11.0 QUESTION PERIOD

A question and answer period was provided.

12.0 FUTURE BUSINESS

R12.1 - Regular Board Meeting – September 23, 2020 (Dawson Creek)

ADJOURNMENT

(2020-06-026)

MOVED – Lalonde

THAT, the Regular Meeting be terminated. (2:57 PM)

CARRIED UNANIMOUSLY

CERTIFIED CORRECT:

\_\_\_\_\_  
(C. Anderson) Board Chair

\_\_\_\_\_  
(M. Panoulis) Secretary Treasurer



# School District No.59 (Peace River South)

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**MEETING:** Closed Board Meeting  
**DATE:** June 24, 2020 10:00 AM  
**PLACE:** School Board Office – Dawson Creek

The meeting was called to order and the following was reported.

## Items for Adoption

- Approval of Agenda
- Closed Meeting Minutes – May 28, 2020
- Special Closed Meeting Minutes – June 11, 2020

## Business Arising

### Trustee Items

Items discussed and reported included:

- BCPSEA Update

### Superintendent's Reports

Items discussed and reported included:

- Personnel Matters

### Secretary Treasurer's Reports

- Property Update
- CSS Tender
- Exempt Compensation

## Adjournment Motion

CERTIFIED CORRECT:

\_\_\_\_\_  
C. Anderson, Board Chair

\_\_\_\_\_  
M. Panoulas, Secretary Treasurer

Audited Financial Statements of

**School District No. 59 (Peace River South)**

And Independent Auditors' Report thereon

June 30, 2020

# School District No. 59 (Peace River South)

June 30, 2020

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# School District No. 59 (Peace River South)

## MANAGEMENT REPORT

Version: 8783-8038-6055

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 59 (Peace River South) 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. 59 (Peace River South) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, Sander Rose Bone Grindle 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. 59 (Peace River South) 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. 59 (Peace River South)

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|  |             |
|--|-------------|
| Signature of the Chairperson of the Board of Education | Date Signed |
|--|-------------|

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|                                 |             |
|---------------------------------|-------------|
| Signature of the Superintendent | Date Signed |
|---------------------------------|-------------|

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|                                      |             |
|--------------------------------------|-------------|
| Signature of the Secretary Treasurer | Date Signed |
|--------------------------------------|-------------|

*Partners*

- \* Ben Sander, B. Comm., FCPA, FCA
- \* Dale J. Rose, CPA, CA
- \* Alan Bone, B. Comm., CPA, CA
- \* Jason Grindle, B. Comm., CPA, CA
- \* Jaron Neufeld, B. Comm., CPA, CA

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## INDEPENDENT AUDITOR'S REPORT

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To the Board of Education of School District No. 59 (Peace River South) and the Minister of Education of British Columbia

### Opinion

We have audited the accompanying financial statements of School District No. 59 (Peace River South) which comprise the statement of financial position as at June 30, 2020 and the statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District No. 59 (Peace River South) as at June 30, 2020 and the result of its operations and its cash flows for the year then ended in accordance with Section 23.1 of the Budget Transparency and Accountability Act.

### Basis for Opinion

We conduct our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the district in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describe the basis of accounting and the significant differences between such basis of accounting and Canadian Public Sector Accounting Standards. Note 2 to the financial statements discloses the impact of these differences.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the district's ability to continue as a going concern, disclosing, as applicable, matter relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the district or to cease operations, or has no realistic alternative but to do so.

(continues)

Those charged with governance are responsible for overseeing the district's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the district's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the district's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, further events or conditions may cause the district to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dawson Creek, BC  
September 23, 2020

*Sander Rose Bone Grindle CPA*  
Chartered Professional Accountants

# School District No. 59 (Peace River South)

Statement of Financial Position  
As at June 30, 2020

|  | 2020<br>Actual<br>\$ | 2019<br>Actual<br>\$ |
|--|----------------------|----------------------|
| <b>Financial Assets</b>                        |                      |                      |
| Cash and Cash Equivalents                      | 12,567,585           | 11,921,861           |
| Accounts Receivable                            |                      |                      |
| Due from Province - Ministry of Education      | 178,048              | 268,437              |
| Other (Note 3)                                 | 207,291              | 231,344              |
| <b>Total Financial Assets</b>                  | <b>12,952,924</b>    | <b>12,421,642</b>    |
| <b>Liabilities</b>                             |                      |                      |
| Accounts Payable and Accrued Liabilities       |                      |                      |
| Other (Note 4)                                 | 3,507,631            | 3,231,346            |
| Unearned Revenue (Note 5)                      | 96,331               | 403,270              |
| Deferred Revenue (Note 6)                      | 1,024,704            | 821,410              |
| Deferred Capital Revenue (Note 7)              | 27,480,346           | 26,645,750           |
| Employee Future Benefits (Note 8)              | 907,677              | 775,695              |
| <b>Total Liabilities</b>                       | <b>33,016,689</b>    | <b>31,877,471</b>    |
| <b>Net Debt</b>                                | <b>(20,063,765)</b>  | <b>(19,455,829)</b>  |
| <b>Non-Financial Assets</b>                    |                      |                      |
| Tangible Capital Assets (Note 9)               | 38,541,368           | 36,591,385           |
| Prepaid Expenses                               | 167,229              | 76,250               |
| <b>Total Non-Financial Assets</b>              | <b>38,708,597</b>    | <b>36,667,635</b>    |
| <b>Accumulated Surplus (Deficit) (Note 20)</b> | <b>18,644,832</b>    | <b>17,211,806</b>    |

Unrecognized Assets (Note 13)  
Contractual Rights (Note 14)  
Contingent Liabilities (Note 15)

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. 59 (Peace River South)

Statement of Operations  
Year Ended June 30, 2020

|   | 2020<br>Budget     | 2020<br>Actual                  | 2019<br>Actual    |
|---|--------------------|---------------------------------|-------------------|
|   | \$                 | \$                              | \$                |
| <b>Revenues</b>   |                    |                                 |                   |
| Provincial Grants   |                    |                                 |                   |
| Ministry of Education   | 49,438,250         | <b>49,900,752</b>               | 47,124,231        |
| Other   | 264,348            | <b>260,602</b>                  | 276,363           |
| Tuition   | 22,128             | <b>22,128</b>                   | 32,673            |
| Other Revenue   | 1,654,204          | <b>1,470,845</b>                | 1,722,581         |
| Rentals and Leases  | 170,000            | <b>226,339</b>                  | 166,523           |
| Investment Income   | 232,549            | <b>197,049</b>                  | 263,571           |
| Amortization of Deferred Capital Revenue                                | 1,512,460          | <b>1,512,465</b>                | 1,494,591         |
| <b>Total Revenue</b>  | <u>53,293,939</u>  | <u><b>53,590,180</b></u>        | <u>51,080,533</u> |
| <b>Expenses</b>   |                    |                                 |                   |
| Instruction   | 38,465,295         | <b>36,906,416</b>               | 36,492,922        |
| District Administration   | 2,049,824          | <b>2,011,577</b>                | 1,886,068         |
| Operations and Maintenance  | 9,890,044          | <b>9,778,533</b>                | 9,448,027         |
| Transportation and Housing  | 3,890,493          | <b>3,460,628</b>                | 3,742,511         |
| <b>Total Expense</b>  | <u>54,295,656</u>  | <u><b>52,157,154</b></u>        | <u>51,569,528</u> |
| <b>Surplus (Deficit) for the year</b>                                   | <u>(1,001,717)</u> | <u><b>1,433,026</b></u>         | <u>(488,995)</u>  |
| <b>Accumulated Surplus (Deficit) from Operations, beginning of year</b> |                    | <b>17,211,806</b>               | 17,700,801        |
| <b>Accumulated Surplus (Deficit) from Operations, end of year</b>       |                    | <u><u><b>18,644,832</b></u></u> | <u>17,211,806</u> |

# School District No. 59 (Peace River South)

Statement of Changes in Net Debt  
Year Ended June 30, 2020

|   | 2020<br>Budget<br>\$ | 2020<br>Actual<br>\$       | 2019<br>Actual<br>\$ |
|---|----------------------|----------------------------|----------------------|
| <b>Surplus (Deficit) for the year</b>   | (1,001,717)          | <b>1,433,026</b>           | (488,995)            |
| <b>Effect of change in Tangible Capital Assets</b>                              |                      |                            |                      |
| Acquisition of Tangible Capital Assets  | (3,481,640)          | <b>(3,895,621)</b>         | (2,614,201)          |
| Amortization of Tangible Capital Assets   | 1,945,638            | <b>1,945,638</b>           | 1,928,751            |
| <b>Total Effect of change in Tangible Capital Assets</b>                        | <b>(1,536,002)</b>   | <b>(1,949,983)</b>         | (685,450)            |
| Acquisition of Prepaid Expenses   |                      | <b>(167,229)</b>           | (76,250)             |
| Use of Prepaid Expenses   |                      | <b>76,250</b>              | 124,085              |
| <b>Total Effect of change in Other Non-Financial Assets</b>                     | -                    | <b>(90,979)</b>            | 47,835               |
| <b>(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)</b> | <u>(2,537,719)</u>   | <b>(607,936)</b>           | (1,126,610)          |
| <b>Net Remeasurement Gains (Losses)</b>   |                      |                            |                      |
| <b>(Increase) Decrease in Net Debt</b>  |                      | <b>(607,936)</b>           | (1,126,610)          |
| <b>Net Debt, beginning of year</b>  |                      | <b>(19,455,829)</b>        | (18,329,219)         |
| <b>Net Debt, end of year</b>  |                      | <u><b>(20,063,765)</b></u> | <u>(19,455,829)</u>  |

# School District No. 59 (Peace River South)

Statement of Cash Flows  
Year Ended June 30, 2020

|   | 2020<br>Actual     | 2019<br>Actual     |
|---|--------------------|--------------------|
|   | \$                 | \$                 |
| <b>Operating Transactions</b>                                 |                    |                    |
| Surplus (Deficit) for the year                                | 1,433,026          | (488,995)          |
| Changes in Non-Cash Working Capital                           |                    |                    |
| Decrease (Increase)   |                    |                    |
| Accounts Receivable   | 114,440            | 157,800            |
| Prepaid Expenses  | (90,979)           | 47,836             |
| Increase (Decrease)   |                    |                    |
| Accounts Payable and Accrued Liabilities                      | 276,287            | 80,513             |
| Unearned Revenue  | (306,939)          | 267,104            |
| Deferred Revenue  | 203,294            | (304,387)          |
| Employee Future Benefits                                      | 131,982            | 48,512             |
| Amortization of Tangible Capital Assets                       | 1,945,638          | 1,928,751          |
| Amortization of Deferred Capital Revenue                      | (1,512,465)        | (1,494,591)        |
| Bylaw Capital Spent on Non-Capital Items                      | (1,118,833)        | (1,118,833)        |
| <b>Total Operating Transactions</b>                           | <u>1,075,451</u>   | <u>(876,290)</u>   |
| <b>Capital Transactions</b>                                   |                    |                    |
| Tangible Capital Assets Purchased                             | (3,895,621)        | (2,614,201)        |
| <b>Total Capital Transactions</b>                             | <u>(3,895,621)</u> | <u>(2,614,201)</u> |
| <b>Financing Transactions</b>                                 |                    |                    |
| Capital Revenue Received                                      | 3,465,894          | 3,631,324          |
| <b>Total Financing Transactions</b>                           | <u>3,465,894</u>   | <u>3,631,324</u>   |
| <b>Net Increase (Decrease) in Cash and Cash Equivalents</b>   | 645,724            | 140,833            |
| <b>Cash and Cash Equivalents, beginning of year</b>           | <u>11,921,861</u>  | <u>11,781,028</u>  |
| <b>Cash and Cash Equivalents, end of year</b>                 | <u>12,567,585</u>  | <u>11,921,861</u>  |
| <b>Cash and Cash Equivalents, end of year, is made up of:</b> |                    |                    |
| Cash  | 6,535,793          | 4,548,043          |
| Cash Equivalents  | 6,031,792          | 7,373,818          |
|   | <u>12,567,585</u>  | <u>11,921,861</u>  |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 1      AUTHORITY AND PURPOSE**

The School District 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. 59 (Peace River South)", and operates as "School District No. 59 (Peace River South)." 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. 59 (Peace River South) is exempt from federal and provincial corporate income taxes.

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

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(e) and 2(j).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(e) and 2(j), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

a) Basis of Accounting *(Continued)*

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require 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.

The impact of this difference on the financial statements of the School District is as follows:

- Year-ended June 30, 2019 – increase in annual surplus by \$599,003; and,
- June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$26,053,006.
- Year-ended June 30, 2020 – increase in annual surplus by \$1,263,294; and,
- June 30, 2020 – increase in accumulated surplus and decrease in deferred contributions by \$27,316,300.

b) Cash and Cash Equivalents

Cash and cash equivalents include Certificates of Deposit with the Provincial Treasury that are readily convertible to known amounts of cash, have no set maturity terms, and that are subject to an insignificant risk of change in value. These cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

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

d) Unearned Revenue

Unearned revenue includes proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the services or products are provided.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

e) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in 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(j).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

f) Employee Future Benefits

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

The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method 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, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. 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. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

g) Tangible Capital Assets

The following criteria apply:

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

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

h) Prepaid Expenses

Prepaid expenses consist of unexpired insurance premiums and other prepaid amounts which are stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

i) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 11 – Interfund Transfers and Note 20 – Accumulated Surplus). *Funds and reserves are disclosed on Schedules 2, 3 and 4.*

j) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

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

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

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

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

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met, unless the transfer contains a stipulation that meets the criteria for liability recognition, in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

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.



**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

j) Revenue Recognition *(Continued)*

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

k) Expenses

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

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

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

l) Financial Instruments

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

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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

l) Financial Instruments *(Continued)*

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 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.

m) Measurement Uncertainty

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

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

n) Liability for Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School district:
  - is directly responsible; or
  - accepts responsibility;
- it is expected that future economic benefits will be given up; and
- 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.

o) Future Change in Accounting Policies

***PS 3280 Asset Retirement Obligations*** issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2021. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

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.

A modified retroactive application has been recommended by Government pending approval in the Fall of 2020. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

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

o) Future Change in Accounting Policies (Continued)

*PS 3400 Revenue* issued November 2018 establishes standards on how to account for and report on revenue and is effective for years beginning on or after April 1, 2022. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results

**NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES**

|                               | <u>2020</u>       | <u>2019</u>       |
|-------------------------------|-------------------|-------------------|
| Due from Federal Government   | \$ 120,717        | \$ 134,928        |
| BCTF                          | 10,890            | -                 |
| Peace River Regional District | -                 | 10,000            |
| PRSTA                         | 10,660            | 17,487            |
| School PACs                   | 48,173            | 5,168             |
| Simon Fraser University       | -                 | 23,650            |
| Other Accounts Receivable     | 16,851            | 40,111            |
|                               | <u>\$ 207,291</u> | <u>\$ 231,344</u> |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 4      ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER**

|                               | 2020         | 2019         |
|-------------------------------|--------------|--------------|
| Trade payables                | \$ 450,917   | \$ 758,076   |
| Salaries and benefits payable | 1,511,138    | 1,002,935    |
| Source deductions             | 555,420      | 589,708      |
| Accrued vacation pay          | 923,321      | 819,454      |
| Other                         | 66,835       | 61,173       |
|                               | \$ 3,507,631 | \$ 3,231,346 |

**NOTE 5      UNEARNED REVENUE**

|                            | 2020       | 2019       |
|----------------------------|------------|------------|
| Balance, beginning of year | \$ 403,270 | \$ 136,164 |
| Changes for the year:      |            |            |
| Increase:                  |            |            |
| Other revenue              | 86,511     | 311,250    |
| Decrease:                  |            |            |
| Other revenue              | 393,450    | 44,144     |
| Balance, end of year       | \$ 96,331  | \$ 403,270 |

**NOTE 6      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. Changes in deferred revenue are as follows:

|   | 2020         | 2019         |
|---|--------------|--------------|
| Balance, beginning of year                | \$ 821,410   | \$ 1,125,797 |
| Changes for the year:                     |              |              |
| Increase: Contributions received          |              |              |
| Provincial Grants – Ministry of Education | 4,529,395    | 3,959,999    |
| Other                                     | 891,430      | 1,174,551    |
| Investment income                         | 767          | 5,417        |
|   | 5,421,592    | 5,139,967    |
| Decrease:                                 |              |              |
| Expenses                                  | 5,213,115    | 5,444,354    |
| Recovered                                 | 5,183        | -            |
|   | 5,218,298    | 5,444,354    |
| Net changes for the year                  | 203,294      | (304,387)    |
| Balance, end of year                      | \$ 1,024,704 | \$ 821,410   |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 7 DEFERRED CAPITAL REVENUE**

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired. Detailed information about the changes in deferred capital revenue is included in Schedules 4C and 4D.

|  | Deferred<br>Capital<br>2020 | Unspent<br>Capital<br>2020 | Total<br>Deferred<br>Capital<br>Revenue<br>2020 | Total Deferred<br>Capital<br>Revenue<br>2019 |
|--|-----------------------------|----------------------------|---|--|
| Balance, beginning of year                     | \$26,053,006                | \$592,744                  | \$26,645,750                                    | \$25,627,850                                 |
| Changes for the year:                          |                             |                            |   |  |
| Increase:                                      |                             |                            |   |  |
| Transfer from Unspent – Capital Additions      | 2,775,759                   | -                          | 2,775,759                                       | 2,093,594                                    |
| Provincial Grants – Ministry of Education      | -                           | 3,463,393                  | 3,463,393                                       | 3,611,589                                    |
| Provincial Grants – Other                      | -                           | -                          | -   | 16,618                                       |
| Investment income                              | -                           | 2,501                      | 2,501   | 3,117  |
|  | <u>2,775,759</u>            | <u>3,465,894</u>           | <u>6,241,653</u>                                | <u>5,724,918</u>                             |
| Decrease:                                      |                             |                            |   |  |
| Amortization of Deferred Capital               | 1,512,465                   | -                          | 1,512,465                                       | 1,494,591                                    |
| Capital Additions–transfer to Deferred Capital | -                           | 2,775,759                  | 2,775,759                                       | 2,093,594                                    |
| Non-capital items                              | -                           | 1,118,833                  | 1,118,833                                       | 1,118,833                                    |
|  | <u>1,512,465</u>            | <u>3,894,592</u>           | <u>5,407,057</u>                                | <u>4,707,018</u>                             |
| Net changes for the year                       | <u>1,263,294</u>            | <u>(428,698)</u>           | <u>834,596</u>                                  | <u>1,017,900</u>                             |
| Balance, end of year                           | <u>\$27,316,300</u>         | <u>\$164,046</u>           | <u>\$27,480,346</u>                             | <u>\$26,645,750</u>                          |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 8 EMPLOYEE FUTURE BENEFITS**

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

|  | 2020         | 2019        |
|--|--------------|-------------|
| <b>Reconciliation of Accrued Benefit Obligation</b>          |              |             |
| Accrued Benefit Obligation – April 1                         | \$ 1,001,935 | \$ 858,985  |
| Service Cost   | 90,627       | 81,297      |
| Interest Cost  | 25,411       | 24,625      |
| Benefit Payments   | (47,587)     | (220,239)   |
| Actuarial (Gain) Loss  | (88,121)     | 257,267     |
| Accrued Benefit Obligation – March 31                        | \$982,265    | \$1,001,935 |
| <b>Reconciliation of Funded Status at End of Fiscal Year</b> |              |             |
| Accrued Benefit Obligation - March 31                        | \$982,265    | \$1,001,935 |
| Funded Status - Surplus (Deficit)                            | (982,265)    | (1,001,935) |
| Employer Contributions After Measurement Date                | 10,778       | 17,539      |
| Benefits Expense After Measurement Date                      | (29,596)     | (29,009)    |
| Unamortized Net Actuarial (Gain) Loss                        | 93,406       | 237,710     |
| Accrued Benefit Asset (Liability) - June 30                  | (\$907,677)  | (\$775,695) |
| <b>Reconciliation of Change in Accrued Benefit Liability</b> |              |             |
| Accrued Benefit Liability (Asset) - July 1                   | \$ 775,696   | \$ 727,184  |
| Net Expense for Fiscal Year                                  | 172,807      | 137,265     |
| Employer Contributions                                       | (40,826)     | (88,753)    |
| Accrued Benefit Liability (Asset) - June 30                  | \$ 907,677   | \$ 775,696  |
| <b>Components of Net Benefit Expense</b>                     |              |             |
| Service Cost   | \$ 91,830    | \$ 83,630   |
| Interest Cost  | 24,794       | 24,821      |
| Amortization of Net Actuarial (Gain)/Loss                    | 56,183       | 28,814      |
| Net Benefit Expense (Income)                                 | \$ 172,807   | \$ 137,265  |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 8 EMPLOYEE FUTURE BENEFITS** *(Continued)*

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

|                                    | 2020              | 2019              |
|------------------------------------|-------------------|-------------------|
| Discount Rate - April 1            | 2.50%             | 2.75%             |
| Discount Rate - March 31           | 2.25%             | 2.50%             |
| Long Term Salary Growth - April 1  | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth - March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL - March 31                   | 9.4               | 9.4               |

Changes in significant assumptions between the March 31 measurement date and the June 30 reporting date have been evaluated, the estimated impact on the valuation is not material.

**NOTE 9 TANGIBLE CAPITAL ASSETS**

**Net Book Value**

|                       | Net Book Value<br>June 30, 2020 | Net Book Value<br>June 30, 2019 |
|-----------------------|---------------------------------|---------------------------------|
| Sites                 | \$ 5,244,779                    | \$ 5,244,779                    |
| Buildings             | 29,558,200                      | 27,993,583                      |
| Furniture & Equipment | 1,212,637                       | 1,173,982                       |
| Vehicles              | 2,512,932                       | 2,153,968                       |
| Computer Software     | 4,805                           | 6,006                           |
| Computer Software     | 8,015                           | 19,067                          |
| <b>Total</b>          | <b>\$ 38,541,368</b>            | <b>\$ 36,591,385</b>            |



**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 9 TANGIBLE CAPITAL ASSETS (Continued)**

**June 30, 2020**

| Cost:                 | Balance at<br>July 1, 2019 | Additions           | Disposals           | Balance at<br>June 30, 2020 |
|-----------------------|----------------------------|---------------------|---------------------|-----------------------------|
| Sites                 | \$ 5,244,779               | \$ -                | \$ -                | \$ 5,244,779                |
| Buildings             | 72,976,287                 | 2,911,605           | -                   | 75,887,892                  |
| Furniture & Equipment | 2,103,403                  | 248,995             | (70,232)            | 2,282,166                   |
| Vehicles              | 3,760,569                  | 735,021             | (26,039)            | 4,469,551                   |
| Computer Software     | 6,006                      | -                   | -                   | 6,006                       |
| Computer Hardware     | 55,257                     | -                   | (15,171)            | 40,086                      |
| <b>Total</b>          | <b>\$ 84,146,301</b>       | <b>\$ 3,895,621</b> | <b>\$ (111,442)</b> | <b>\$ 87,930,480</b>        |

| Accumulated Amortization: | Balance at<br>July 1, 2019 | Amortization<br>Expense | Disposals           | Balance at<br>June 30, 2020 |
|---------------------------|----------------------------|-------------------------|---------------------|-----------------------------|
| Sites                     | \$ -                       | \$ -                    | \$ -                | \$ -                        |
| Buildings                 | 44,982,704                 | 1,346,988               | -                   | 46,329,692                  |
| Furniture & Equipment     | 929,421                    | 210,340                 | (70,232)            | 1,069,529                   |
| Vehicles                  | 1,606,601                  | 376,057                 | (26,039)            | 1,956,619                   |
| Computer Software         | -                          | 1,201                   | -                   | 1,201                       |
| Computer Hardware         | 36,190                     | 11,052                  | (15,171)            | 32,071                      |
| <b>Total</b>              | <b>\$ 47,554,916</b>       | <b>\$ 1,945,638</b>     | <b>\$ (111,442)</b> | <b>\$ 49,389,112</b>        |

**June 30, 2019**

| Cost:                 | Balance at<br>July 1, 2018 | Additions           | Disposals           | Balance at<br>June 30, 2019 |
|-----------------------|----------------------------|---------------------|---------------------|-----------------------------|
| Sites                 | \$ 5,244,779               | \$ -                | \$ -                | \$ 5,244,779                |
| Buildings             | 70,757,151                 | 2,219,136           | -                   | 72,976,287                  |
| Furniture & Equipment | 1,952,411                  | 251,881             | (100,889)           | 2,103,403                   |
| Vehicles              | 4,149,295                  | 137,178             | (525,904)           | 3,760,569                   |
| Computer Software     | -                          | 6,006               | -                   | 6,006                       |
| Computer Hardware     | 55,257                     | -                   | -                   | 55,257                      |
| <b>Total</b>          | <b>\$ 82,158,893</b>       | <b>\$ 2,614,201</b> | <b>\$ (626,793)</b> | <b>\$ 84,146,301</b>        |

| Accumulated Amortization: | Balance at<br>July 1, 2018 | Additions           | Disposals           | Balance at<br>June 30, 2019 |
|---------------------------|----------------------------|---------------------|---------------------|-----------------------------|
| Sites                     | \$ -                       | \$ -                | \$ -                | \$ -                        |
| Buildings                 | 43,675,176                 | 1,307,528           | -                   | 44,982,704                  |
| Furniture & Equipment     | 835,069                    | 195,241             | (100,889)           | 929,421                     |
| Vehicles                  | 1,717,575                  | 414,930             | (525,904)           | 1,606,601                   |
| Computer Software         | -                          | -                   | -                   | -                           |
| Computer Hardware         | 25,138                     | 11,052              | -                   | 36,190                      |
| <b>Total</b>              | <b>\$ 46,252,958</b>       | <b>\$ 1,928,751</b> | <b>\$ (626,793)</b> | <b>\$ 47,554,916</b>        |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 10      EMPLOYEE PENSION PLANS**

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2018, the Teachers' Pension Plan has about 48,000 active members and approximately 38,000 retired members. As of December 31, 2018, the Municipal Pension Plan has about 205,000 active members, including approximately 26,000 from school districts.

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

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

Employers participating in the Plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plans.

The School District paid \$3,251,203 for employer contributions to these plans in the year ended June 30, 2020 (2019: \$3,248,859).

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020**

**NOTE 11 INTERFUND TRANSFERS**

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2020, were as follows:

- A transfer in the amount of \$1,119,862 (2019: \$520,607) was made from the operating fund to the capital fund for capital equipment purchases.

**NOTE 12 RELATED PARTY TRANSACTIONS**

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

**NOTE 13 UNRECOGNIZED ASSETS**

The School District has been made available the use of Crown Land. The Crown Land has not been recorded in these Financial Statements.

**NOTE 14 CONTRACTUAL RIGHTS**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The School District's contractual rights arise because of contracts entered into for rental revenue. The following table summarizes the contractual rights of the School District for future assets:

| Contractual Rights    | 2021       | 2022      | 2023       | 2024       | 2025       | Thereafter |
|-----------------------|------------|-----------|------------|------------|------------|------------|
| Future rental revenue | \$ 174,668 | \$171,744 | \$ 155,402 | \$ 151,851 | \$ 155,032 | \$ 462,677 |

**NOTE 15 CONTINGENT LIABILITIES**

Each year the School District is involved in a number of legal actions and arbitrations.

The School District has been named as the defendant in a potential lawsuit related to the remediation of an environmental contamination in which damages have been sought. These matters may give rise to future liabilities. The potential amount claimed is undetermined at this time. The outcome of these actions is not determinable as at June 30, 2020, and accordingly, no provision has been made in these financial statements for any liability that may result. Any losses arising from these actions will be recorded in the year in which the related litigation is settled.

Management believes all other legal and arbitration matters that are not determinable at this time will not have a material adverse effect on the School District's financial position or operations.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 16 BUDGET FIGURES**

Budget figures included in the financial statements are not audited. They were approved by the Board through the adoption of an amended annual budget on February 20, 2020. The Board adopted a preliminary annual budget on June 19, 2019. The amended budget is used for comparison purposes, as these are based on actual student enrollments. The difference between the two budgets is as follows:

|  | 2020<br>Amended       | 2020<br>Preliminary   | Difference        |
|--|-----------------------|-----------------------|-------------------|
| <b>Revenues</b>  |                       |                       |                   |
| Provincial Grants  |                       |                       |                   |
| Ministry of Education                                    | \$ 49,438,250         | \$ 47,423,839         | \$ 2,014,411      |
| Other  | 264,348               | 279,460               | (15,112)          |
| Tuition  | 22,128                | 32,673                | (10,545)          |
| Other Revenue  | 1,654,204             | 1,180,000             | 474,204           |
| Rentals and Leases                                       | 170,000               | 155,000               | 15,000            |
| Investment Income  | 232,549               | 227,549               | 5,000             |
| Amortization of Deferred Capital Revenue                 | 1,512,460             | 1,531,097             | (18,637)          |
| <b>Total Revenue</b>                                     | <b>53,293,939</b>     | <b>50,829,618</b>     | <b>2,464,321</b>  |
| <b>Expenses</b>  |                       |                       |                   |
| Instruction  | 38,465,295            | 36,711,165            | 1,754,130         |
| District Administration                                  | 2,049,824             | 1,973,768             | 76,056            |
| Operations and Maintenance                               | 9,890,044             | 9,965,377             | (75,333)          |
| Transportation and Housing                               | 3,890,493             | 3,887,548             | 2,945             |
| <b>Total Expenses</b>                                    | <b>54,295,656</b>     | <b>52,537,858</b>     | <b>1,757,798</b>  |
| <b>Surplus (Deficit) for the year</b>                    | <b>(1,001,717)</b>    | <b>(1,708,240)</b>    | <b>706,523</b>    |
| <b>Effect of change in Tangible Capital Assets</b>       |                       |                       |                   |
| Acquisition of Tangible Capital Assets                   |                       |                       |                   |
| From Operating and Special Purpose Funds                 | (1,282,000)           | (1,194,139)           | (87,861)          |
| From Deferred Capital Revenue                            | (2,199,640)           | (2,109,640)           | (90,000)          |
| <b>Total Acquisition of Tangible Capital Assets</b>      | <b>(3,481,640)</b>    | <b>(3,303,779)</b>    | <b>(177,861)</b>  |
| Amortization of Tangible Capital Assets                  | 1,945,638             | 1,962,390             | (16,752)          |
| <b>Total Effect of change in Tangible Capital Assets</b> | <b>(1,536,002)</b>    | <b>(1,341,389)</b>    | <b>(194,613)</b>  |
| <b>(Increase) Decrease in Net Financial Assets</b>       | <b>\$ (2,537,719)</b> | <b>\$ (3,049,629)</b> | <b>\$ 511,910</b> |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 17 ASSET RETIREMENT OBLIGATION**

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred if a reasonable estimate of fair value can be made. As at June 30, 2020, the liability is not reasonably determinable.

**NOTE 18 EXPENSE BY OBJECT**

|                       | 2020          | 2019          |
|-----------------------|---------------|---------------|
| Salaries and benefits | \$ 41,330,228 | \$ 39,898,730 |
| Services and supplies | 8,881,290     | 9,742,047     |
| Amortization          | 1,945,638     | 1,928,751     |
|                       | \$ 52,157,156 | \$ 51,569,528 |

**NOTE 19 ECONOMIC DEPENDENCE**

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

**NOTE 20 ACCUMULATED SURPLUS**

|  | 2020                 | 2019                 |
|--|----------------------|----------------------|
| <b>OPERATING</b>                                   |                      |                      |
| Internally Restricted (appropriated) by Board for: |                      |                      |
| School-based Surpluses                             | \$ 483,810           | \$ 395,250           |
| Aboriginal Education Surplus                       | 106,431              | -                    |
| Digital Content Strategist                         | -                    | 80,000               |
| Capacity Building                                  | 16,000               | 268,000              |
| Distance Learning Project                          | -                    | 76,838               |
| Renovation Chetwynd Senior Secondary               | 500,000              | 1,750,000            |
| Strategic Plan Initiatives                         | 150,000              | -                    |
| Subtotal Internally Restricted                     | 1,256,241            | 2,570,088            |
| Unrestricted Operating Surplus (Deficit)           | 5,882,422            | 3,826,524            |
| Total Available for Future Operations              | \$ 7,138,663         | \$ 6,396,612         |
| <b>CAPITAL</b>                                     |                      |                      |
| Investment in Tangible Capital Assets              | 11,225,070           | 10,538,381           |
| Local Capital                                      | 281,099              | 276,813              |
| Capital Surplus                                    | 11,506,169           | 10,815,194           |
| <b>ACCUMULATED SURPLUS</b>                         | <b>\$ 18,644,832</b> | <b>\$ 17,211,806</b> |

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 21      SUBSEQUENT EVENTS**

On May 7, 2020 the School District accepted an offer to sell the property known as the O'Brien Education Centre. Conditions were removed June 30, 2020 and the deal is scheduled to close August 31, 2020. The net book value of the property on June 30, 2020 was \$0 and the proceeds on sale will be \$450,000.

**NOTE 22      RISK MANAGEMENT**

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk

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

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

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions.

b) Market risk

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk.

**SCHOOL DISTRICT NO. 59 (PEACE RIVER SOUTH)**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 22     RISK MANAGEMENT** *(continued)*

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. 59 (Peace River South)**

Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2020

|   | Operating<br>Fund | Special Purpose<br>Fund | Capital<br>Fund   | 2020<br>Actual    | 2019<br>Actual   |
|---|-------------------|-------------------------|-------------------|-------------------|------------------|
|   | \$                | \$                      | \$                | \$                | \$               |
| <b>Accumulated Surplus (Deficit), beginning of year</b>         | 6,396,612         |                         | 10,815,194        | <b>17,211,806</b> | 17,700,801       |
| <b>Changes for the year</b>                                     |                   |                         |                   |                   |                  |
| Surplus (Deficit) for the year                                  | 1,861,913         |                         | (428,887)         | <b>1,433,026</b>  | (488,995)        |
| Interfund Transfers   |                   |                         |                   |                   |                  |
| Tangible Capital Assets Purchased                               | (1,119,862)       |                         | 1,119,862         | -                 |                  |
| <b>Net Changes for the year</b>                                 | <b>742,051</b>    | -                       | <b>690,975</b>    | <b>1,433,026</b>  | <b>(488,995)</b> |
| <b>Accumulated Surplus (Deficit), end of year - Statement 2</b> | <b>7,138,663</b>  | -                       | <b>11,506,169</b> | <b>18,644,832</b> | 17,211,806       |



# School District No. 59 (Peace River South)

Schedule 2 (Unaudited)

Schedule of Operating Operations  
Year Ended June 30, 2020

|   | 2020<br>Budget<br>\$ | 2020<br>Actual<br>\$ | 2019<br>Actual<br>\$ |
|---|----------------------|----------------------|----------------------|
| <b>Revenues</b>   |                      |                      |                      |
| Provincial Grants   |                      |                      |                      |
| Ministry of Education   | 43,675,657           | 44,345,626           | 41,709,207           |
| Other   | 264,348              | 260,602              | 276,363              |
| Tuition   | 22,128               | 22,128               | 32,673               |
| Other Revenue   | 482,204              | 694,790              | 579,811              |
| Rentals and Leases  | 170,000              | 226,339              | 166,523              |
| Investment Income   | 230,000              | 191,996              | 252,967              |
| <b>Total Revenue</b>  | <u>44,844,337</u>    | <u>45,741,481</u>    | <u>43,017,544</u>    |
| <b>Expenses</b>   |                      |                      |                      |
| Instruction   | 32,997,858           | 31,953,499           | 31,491,356           |
| District Administration   | 2,049,824            | 2,011,577            | 1,886,068            |
| Operations and Maintenance                                      | 6,853,307            | 6,829,921            | 6,372,585            |
| Transportation and Housing                                      | 3,514,436            | 3,084,571            | 3,327,581            |
| <b>Total Expense</b>  | <u>45,415,425</u>    | <u>43,879,568</u>    | <u>43,077,590</u>    |
| <b>Operating Surplus (Deficit) for the year</b>                 | <u>(571,088)</u>     | <u>1,861,913</u>     | <u>(60,046)</u>      |
| <b>Budgeted Appropriation (Retirement) of Surplus (Deficit)</b> | <u>1,853,088</u>     |                      |                      |
| <b>Net Transfers (to) from other funds</b>                      |                      |                      |                      |
| Tangible Capital Assets Purchased                               | (1,282,000)          | (1,119,862)          | (520,607)            |
| <b>Total Net Transfers</b>                                      | <u>(1,282,000)</u>   | <u>(1,119,862)</u>   | <u>(520,607)</u>     |
| <b>Total Operating Surplus (Deficit), for the year</b>          | <u>-</u>             | <u>742,051</u>       | <u>(580,653)</u>     |
| <b>Operating Surplus (Deficit), beginning of year</b>           |                      | 6,396,612            | 6,977,265            |
| <b>Operating Surplus (Deficit), end of year</b>                 |                      | <u>7,138,663</u>     | <u>6,396,612</u>     |
| <b>Operating Surplus (Deficit), end of year</b>                 |                      |                      |                      |
| Internally Restricted   |                      | 1,256,241            | 2,570,088            |
| Unrestricted  |                      | 5,882,422            | 3,826,524            |
| <b>Total Operating Surplus (Deficit), end of year</b>           |                      | <u>7,138,663</u>     | <u>6,396,612</u>     |

# School District No. 59 (Peace River South)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source  
Year Ended June 30, 2020

|  | 2020<br>Budget    | 2020<br>Actual    | 2019<br>Actual    |
|--|-------------------|-------------------|-------------------|
|  | \$                | \$                | \$                |
| <b>Provincial Grants - Ministry of Education</b>       |                   |                   |                   |
| Operating Grant, Ministry of Education                 | 41,854,836        | <b>42,169,813</b> | 40,000,867        |
| Other Ministry of Education Grants                     |                   |                   |                   |
| Pay Equity   | 944,395           | <b>708,297</b>    | 944,395           |
| Funding for Graduated Adults                           |                   | <b>298</b>        |                   |
| Transportation Supplement                              | 441,458           | <b>441,458</b>    | 441,458           |
| Economic Stability Dividend                            |                   |                   | 40,998            |
| Carbon Tax Grant                                       | 98,000            | <b>118,934</b>    | 118,934           |
| Employer Health Tax Grant                              | 323,050           | <b>323,049</b>    | 98,167            |
| Strategic Priorities - Mental Health Grant             |                   |                   | 35,000            |
| Support Staff Benefits Grant                           | 3,333             | <b>3,933</b>      |                   |
| BCTEA - LEA Capacity Building Grant                    |                   |                   | 13,700            |
| Support Staff Wage Increase Funding                    |                   | <b>185,025</b>    |                   |
| Teachers' Labour Settlement Funding                    |                   | <b>382,234</b>    |                   |
| Access Grant   |                   |                   | 5,000             |
| Other  | 10,585            | <b>12,585</b>     | 10,688            |
| <b>Total Provincial Grants - Ministry of Education</b> | <b>43,675,657</b> | <b>44,345,626</b> | <b>41,709,207</b> |
| <b>Provincial Grants - Other</b>                       | <b>264,348</b>    | <b>260,602</b>    | <b>276,363</b>    |
| <b>Tuition</b>   |                   |                   |                   |
| International and Out of Province Students             | 22,128            | <b>22,128</b>     | 32,673            |
| <b>Total Tuition</b>                                   | <b>22,128</b>     | <b>22,128</b>     | <b>32,673</b>     |
| <b>Other Revenues</b>                                  |                   |                   |                   |
| Miscellaneous  |                   |                   |                   |
| Seconded Teacher Recoveries                            | 132,400           | <b>135,306</b>    | 201,502           |
| Substitute Staff Recoveries                            | 120,000           | <b>107,733</b>    | 125,177           |
| Bus Fees   | 50,000            | <b>39,387</b>     | 55,882            |
| Swim Grant   | 10,000            | <b>10,000</b>     | 10,000            |
| Miscellaneous  | 169,804           | <b>402,364</b>    | 187,250           |
| <b>Total Other Revenue</b>                             | <b>482,204</b>    | <b>694,790</b>    | <b>579,811</b>    |
| <b>Rentals and Leases</b>                              | <b>170,000</b>    | <b>226,339</b>    | <b>166,523</b>    |
| <b>Investment Income</b>                               | <b>230,000</b>    | <b>191,996</b>    | <b>252,967</b>    |
| <b>Total Operating Revenue</b>                         | <b>44,844,337</b> | <b>45,741,481</b> | <b>43,017,544</b> |

# School District No. 59 (Peace River South)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object  
Year Ended June 30, 2020

|                                     | 2020<br>Budget    | 2020<br>Actual    | 2019<br>Actual |
|-------------------------------------|-------------------|-------------------|----------------|
|                                     | \$                | \$                | \$             |
| <b>Salaries</b>                     |                   |                   |                |
| Teachers                            | 15,251,612        | <b>15,042,502</b> | 14,523,386     |
| Principals and Vice Principals      | 3,578,825         | <b>3,383,361</b>  | 3,062,716      |
| Educational Assistants              | 3,366,328         | <b>3,180,646</b>  | 2,694,630      |
| Support Staff                       | 5,570,176         | <b>5,485,621</b>  | 5,324,908      |
| Other Professionals                 | 1,554,354         | <b>1,751,949</b>  | 1,659,853      |
| Substitutes                         | 1,252,435         | <b>1,236,586</b>  | 1,751,505      |
| <b>Total Salaries</b>               | <b>30,573,730</b> | <b>30,080,665</b> | 29,016,998     |
| <b>Employee Benefits</b>            | 7,489,870         | <b>6,947,460</b>  | 6,748,776      |
| <b>Total Salaries and Benefits</b>  | <b>38,063,600</b> | <b>37,028,125</b> | 35,765,774     |
| <b>Services and Supplies</b>        |                   |                   |                |
| Services                            | 1,455,652         | <b>1,584,394</b>  | 1,453,111      |
| Student Transportation              | 1,042,068         | <b>839,915</b>    | 979,458        |
| Professional Development and Travel | 483,507           | <b>345,597</b>    | 461,308        |
| Rentals and Leases                  | 23,500            | <b>30,144</b>     | 27,911         |
| Dues and Fees                       | 266,395           | <b>328,307</b>    | 393,783        |
| Insurance                           | 154,123           | <b>164,493</b>    | 147,602        |
| Supplies                            | 1,939,580         | <b>1,763,622</b>  | 2,488,056      |
| Utilities                           | 1,987,000         | <b>1,794,971</b>  | 1,360,587      |
| <b>Total Services and Supplies</b>  | <b>7,351,825</b>  | <b>6,851,443</b>  | 7,311,816      |
| <b>Total Operating Expense</b>      | <b>45,415,425</b> | <b>43,879,568</b> | 43,077,590     |

# School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

|   | Teachers<br>Salaries | Principals and<br>Vice Principals<br>Salaries | Educational<br>Assistants<br>Salaries | Support<br>Staff<br>Salaries | Other<br>Professionals<br>Salaries | Substitutes<br>Salaries | Total<br>Salaries |
|---|----------------------|---|---------------------------------------|------------------------------|------------------------------------|-------------------------|-------------------|
|   | \$                   | \$  | \$                                    | \$                           | \$                                 | \$                      | \$                |
| <b>1 Instruction</b>                            |                      |   |                                       |                              |                                    |                         |                   |
| 1.02 Regular Instruction                        | 12,422,688           | 1,015,294                                     | 139,355                               | 497,375                      | 161,738                            | 635,244                 | 14,871,694        |
| 1.03 Career Programs                            | 80,004               | 87,419  |                                       |                              | 158,435                            | 4,280                   | 330,138           |
| 1.07 Library Services                           | 226,374              |   | 121,485                               |                              |                                    | 32,677                  | 380,536           |
| 1.08 Counselling                                | 492,974              |   |                                       | 65,636                       | 23,364                             | 2,030                   | 584,004           |
| 1.10 Special Education                          | 1,380,998            |   | 2,571,801                             | 116,903                      | 31,298                             | 133,378                 | 4,234,378         |
| 1.30 English Language Learning                  | 34,173               |   | 53,254                                |                              |                                    | 1,871                   | 89,298            |
| 1.31 Indigenous Education                       | 405,291              | 342,399                                       | 274,329                               | 102,487                      | 66,947                             | 8,569                   | 1,200,022         |
| 1.41 School Administration                      |                      | 1,720,965                                     |                                       | 583,772                      |                                    | 49,981                  | 2,354,718         |
| 1.62 International and Out of Province Students |                      |   |                                       |                              |                                    |                         | -                 |
| <b>Total Function 1</b>                         | <b>15,042,502</b>    | <b>3,166,077</b>                              | <b>3,160,224</b>                      | <b>1,366,173</b>             | <b>441,782</b>                     | <b>868,030</b>          | <b>24,044,788</b> |
| <b>4 District Administration</b>                |                      |   |                                       |                              |                                    |                         |                   |
| 4.11 Educational Administration                 |                      | 217,284                                       |                                       | 19,214                       | 298,236                            |                         | 534,734           |
| 4.40 School District Governance                 |                      |   |                                       |                              | 118,518                            |                         | 118,518           |
| 4.41 Business Administration                    |                      |   |                                       | 163,577                      | 521,838                            | 403                     | 685,818           |
| <b>Total Function 4</b>                         | <b>-</b>             | <b>217,284</b>                                | <b>-</b>                              | <b>182,791</b>               | <b>938,592</b>                     | <b>403</b>              | <b>1,339,070</b>  |
| <b>5 Operations and Maintenance</b>             |                      |   |                                       |                              |                                    |                         |                   |
| 5.41 Operations and Maintenance Administration  |                      |   |                                       | 47,040                       | 279,897                            | 903                     | 327,840           |
| 5.50 Maintenance Operations                     |                      |   |                                       | 2,386,029                    |                                    | 249,364                 | 2,635,393         |
| 5.52 Maintenance of Grounds                     |                      |   |                                       | 349,236                      |                                    | 41,331                  | 390,567           |
| 5.56 Utilities                                  |                      |   |                                       |                              |                                    |                         | -                 |
| <b>Total Function 5</b>                         | <b>-</b>             | <b>-</b>                                      | <b>-</b>                              | <b>2,782,305</b>             | <b>279,897</b>                     | <b>291,598</b>          | <b>3,353,800</b>  |
| <b>7 Transportation and Housing</b>             |                      |   |                                       |                              |                                    |                         |                   |
| 7.41 Transportation and Housing Administration  |                      |   |                                       | 50,983                       | 91,678                             |                         | 142,661           |
| 7.70 Student Transportation                     |                      |   | 20,422                                | 1,103,369                    |                                    | 76,555                  | 1,200,346         |
| <b>Total Function 7</b>                         | <b>-</b>             | <b>-</b>                                      | <b>20,422</b>                         | <b>1,154,352</b>             | <b>91,678</b>                      | <b>76,555</b>           | <b>1,343,007</b>  |
| <b>9 Debt Services</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>15,042,502</b>    | <b>3,383,361</b>                              | <b>3,180,646</b>                      | <b>5,485,621</b>             | <b>1,751,949</b>                   | <b>1,236,586</b>        | <b>30,080,665</b> |

# School District No. 59 (Peace River South)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

|   | Total Salaries    | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2020 Actual       | 2020 Budget       | 2019 Actual       |
|---|-------------------|-------------------|-----------------------------|-----------------------|-------------------|-------------------|-------------------|
|   | \$                | \$                | \$                          | \$                    | \$                | \$                | \$                |
| <b>1 Instruction</b>                            |                   |                   |                             |                       |                   |                   |                   |
| 1.02 Regular Instruction                        | 14,871,694        | 3,575,914         | 18,447,608                  | 1,532,024             | 19,979,632        | 20,207,042        | 19,940,195        |
| 1.03 Career Programs                            | 330,138           | 78,752            | 408,890                     | 155,340               | 564,230           | 563,881           | 417,127           |
| 1.07 Library Services                           | 380,536           | 85,142            | 465,678                     | 43,649                | 509,327           | 515,722           | 483,275           |
| 1.08 Counselling                                | 584,004           | 124,188           | 708,192                     | 8,840                 | 717,032           | 712,600           | 799,899           |
| 1.10 Special Education                          | 4,234,378         | 994,381           | 5,228,759                   | 132,554               | 5,361,313         | 6,000,135         | 5,027,817         |
| 1.30 English Language Learning                  | 89,298            | 20,468            | 109,766                     | 10,642                | 120,408           | 131,986           | 127,445           |
| 1.31 Indigenous Education                       | 1,200,022         | 283,635           | 1,483,657                   | 75,962                | 1,559,619         | 1,672,848         | 1,505,880         |
| 1.41 School Administration                      | 2,354,718         | 511,427           | 2,866,145                   | 149,625               | 3,015,770         | 3,068,199         | 3,032,914         |
| 1.62 International and Out of Province Students | -                 | -                 | -                           | 126,168               | 126,168           | 125,445           | 156,804           |
| <b>Total Function 1</b>                         | <b>24,044,788</b> | <b>5,673,907</b>  | <b>29,718,695</b>           | <b>2,234,804</b>      | <b>31,953,499</b> | <b>32,997,858</b> | <b>31,491,356</b> |
| <b>4 District Administration</b>                |                   |                   |                             |                       |                   |                   |                   |
| 4.11 Educational Administration                 | 534,734           | 104,833           | 639,567                     | 46,817                | 686,384           | 718,220           | 576,486           |
| 4.40 School District Governance                 | 118,518           | 7,177             | 125,695                     | 74,145                | 199,840           | 230,462           | 238,833           |
| 4.41 Business Administration                    | 685,818           | 147,577           | 833,395                     | 291,958               | 1,125,353         | 1,101,142         | 1,070,749         |
| <b>Total Function 4</b>                         | <b>1,339,070</b>  | <b>259,587</b>    | <b>1,598,657</b>            | <b>412,920</b>        | <b>2,011,577</b>  | <b>2,049,824</b>  | <b>1,886,068</b>  |
| <b>5 Operations and Maintenance</b>             |                   |                   |                             |                       |                   |                   |                   |
| 5.41 Operations and Maintenance Administration  | 327,840           | 71,042            | 398,882                     | 185,125               | 584,007           | 589,459           | 571,485           |
| 5.50 Maintenance Operations                     | 2,635,393         | 581,626           | 3,217,019                   | 1,097,522             | 4,314,541         | 4,221,936         | 3,806,263         |
| 5.52 Maintenance of Grounds                     | 390,567           | 80,186            | 470,753                     | 108,665               | 579,418           | 674,912           | 633,832           |
| 5.56 Utilities                                  | -                 | -                 | -                           | 1,351,955             | 1,351,955         | 1,367,000         | 1,361,005         |
| <b>Total Function 5</b>                         | <b>3,353,800</b>  | <b>732,854</b>    | <b>4,086,654</b>            | <b>2,743,267</b>      | <b>6,829,921</b>  | <b>6,853,307</b>  | <b>6,372,585</b>  |
| <b>7 Transportation and Housing</b>             |                   |                   |                             |                       |                   |                   |                   |
| 7.41 Transportation and Housing Administration  | 142,661           | 31,760            | 174,421                     | 29,899                | 204,320           | 218,705           | 178,310           |
| 7.70 Student Transportation                     | 1,200,346         | 249,352           | 1,449,698                   | 1,430,553             | 2,880,251         | 3,295,731         | 3,149,271         |
| <b>Total Function 7</b>                         | <b>1,343,007</b>  | <b>281,112</b>    | <b>1,624,119</b>            | <b>1,460,452</b>      | <b>3,084,571</b>  | <b>3,514,436</b>  | <b>3,327,581</b>  |
| <b>9 Debt Services</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>30,080,665</b> | <b>6,947,460</b>  | <b>37,028,125</b>           | <b>6,851,443</b>      | <b>43,879,568</b> | <b>45,415,425</b> | <b>43,077,590</b> |

# School District No. 59 (Peace River South)

Schedule of Special Purpose Operations  
 Year Ended June 30, 2020

Schedule 3 (Unaudited)

|   | 2020<br>Budget   | 2020<br>Actual          | 2019<br>Actual   |
|---|------------------|-------------------------|------------------|
|   | \$               | \$                      | \$               |
| <b>Revenues</b>   |                  |                         |                  |
| Provincial Grants   |                  |                         |                  |
| Ministry of Education                                       | 4,643,760        | <b>4,436,293</b>        | 4,296,191        |
| Other Revenue   | 1,172,000        | <b>776,055</b>          | 1,142,770        |
| Investment Income   |                  | <b>767</b>              | 5,393            |
| <b>Total Revenue</b>  | <u>5,815,760</u> | <u><b>5,213,115</b></u> | <u>5,444,354</u> |
| <b>Expenses</b>   |                  |                         |                  |
| Instruction   | 5,467,437        | <b>4,952,917</b>        | 5,001,566        |
| Operations and Maintenance                                  | 348,323          | <b>260,198</b>          | 442,788          |
| <b>Total Expense</b>  | <u>5,815,760</u> | <u><b>5,213,115</b></u> | <u>5,444,354</u> |
| <b>Special Purpose Surplus (Deficit) for the year</b>       | <u>-</u>         | <u>-</u>                | <u>-</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. 59 (Peace River South)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

|   | Annual<br>Facility<br>Grant | Learning<br>Improvement<br>Fund | Aboriginal<br>Education<br>Technology | School<br>Generated<br>Funds | Strong<br>Start | Ready,<br>Set,<br>Learn | OLEP          | CommunityLINK | Classroom<br>Enhancement<br>Fund - Overhead |
|---|-----------------------------|---------------------------------|---------------------------------------|------------------------------|-----------------|-------------------------|---------------|---------------|---|
|   | \$                          | \$                              | \$                                    | \$                           | \$              | \$                      | \$            | \$            | \$  |
| <b>Deferred Revenue, beginning of year</b>              | 62,588                      | 277                             | 1,303                                 | 648,912                      |                 |                         |               | 46,444        |   |
| <b>Add:</b> Restricted Grants                           |                             |                                 |                                       |                              |                 |                         |               |               |   |
| Provincial Grants - Ministry of Education               | 285,735                     | 152,650                         |                                       |                              | 198,182         | 37,334                  | 107,793       | 366,623       | 328,702                                     |
| Other   |                             |                                 |                                       | 850,284                      |                 |                         |               |               |   |
| Investment Income                                       |                             |                                 |                                       |                              |                 |                         |               |               |   |
|   | 285,735                     | 152,650                         | -                                     | 850,284                      | 198,182         | 37,334                  | 107,793       | 366,623       | 328,702                                     |
| <b>Less:</b> Allocated to Revenue                       | 260,198                     | 140,755                         | 1,303                                 | 756,225                      | 177,577         | 33,183                  | 86,056        | 405,548       | 328,702                                     |
| Recovered   |                             |                                 |                                       |                              |                 |                         |               |               |   |
| <b>Deferred Revenue, end of year</b>                    | <b>88,125</b>               | <b>12,172</b>                   | <b>-</b>                              | <b>742,971</b>               | <b>20,605</b>   | <b>4,151</b>            | <b>21,737</b> | <b>7,519</b>  | <b>-</b>                                    |
| <b>Revenues</b>   |                             |                                 |                                       |                              |                 |                         |               |               |   |
| Provincial Grants - Ministry of Education               | 260,198                     | 140,755                         | 1,303                                 |                              | 177,577         | 33,183                  | 86,056        | 405,548       | 328,702                                     |
| Other Revenue   |                             |                                 |                                       | 756,225                      |                 |                         |               |               |   |
| Investment Income                                       |                             |                                 |                                       |                              |                 |                         |               |               |   |
|   | 260,198                     | 140,755                         | 1,303                                 | 756,225                      | 177,577         | 33,183                  | 86,056        | 405,548       | 328,702                                     |
| <b>Expenses</b>   |                             |                                 |                                       |                              |                 |                         |               |               |   |
| Salaries  |                             |                                 |                                       |                              |                 |                         |               |               |   |
| Teachers  |                             |                                 |                                       |                              |                 |                         | 17,797        | 19,256        |   |
| Principals and Vice Principals                          |                             |                                 |                                       |                              |                 |                         |               | 12,953        |   |
| Educational Assistants                                  |                             | 109,954                         |                                       |                              |                 |                         | 27,917        | 194,347       |   |
| Support Staff   | 55,950                      |                                 |                                       |                              | 115,769         |                         |               | 23,553        | 17,012                                      |
| Other Professionals                                     |                             |                                 |                                       |                              | 10,712          | 9,569                   |               |               | 38,205                                      |
| Substitutes   |                             | 350                             |                                       |                              |                 |                         | 1,905         | 442           | 209,487                                     |
|   | 55,950                      | 110,304                         | -                                     | -                            | 126,481         | 9,569                   | 47,619        | 250,551       | 264,704                                     |
| Employee Benefits                                       | 14,056                      | 30,451                          |                                       |                              | 31,640          | 2,366                   | 13,111        | 64,333        | 54,767                                      |
| Services and Supplies                                   | 190,192                     |                                 | 1,303                                 | 756,225                      | 19,456          | 21,248                  | 25,326        | 90,664        | 9,231                                       |
|   | 260,198                     | 140,755                         | 1,303                                 | 756,225                      | 177,577         | 33,183                  | 86,056        | 405,548       | 328,702                                     |
| <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>-</b>                                    |
| <b>Interfund Transfers</b>                              | <b>-</b>                    | <b>-</b>                        | <b>-</b>                              | <b>-</b>                     | <b>-</b>        | <b>-</b>                | <b>-</b>      | <b>-</b>      | <b>-</b>                                    |
| <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. 59 (Peace River South)

Changes in Special Purpose Funds and Expense by Object  
Year Ended June 30, 2020

|   | Classroom<br>Enhancement<br>Fund - Staffing | Classroom<br>Enhancement<br>Fund - Remedies | First Nation<br>Student<br>Transportation | Mental<br>Health<br>in Schools | Career<br>Grants | Early<br>Learning<br>Funds | TOTAL            |
|---|---|---|---|--------------------------------|------------------|----------------------------|------------------|
|   | \$  | \$  | \$  | \$                             | \$               | \$                         | \$               |
| <b>Deferred Revenue, beginning of year</b>              |   | 5,183                                       |   |                                | 7,796            | 48,907                     | 821,410          |
| <b>Add:</b> Restricted Grants                           |   |   |   |                                |                  |                            |                  |
| Provincial Grants - Ministry of Education               | 2,887,715                                   | 116,112                                     | 18,049                                    | 30,500                         |                  |                            | 4,529,395        |
| Other   |   |   |   |                                | 25,000           | 16,146                     | 891,430          |
| Investment Income                                       |   |   |   |                                |                  | 767                        | 767              |
|   | 2,887,715                                   | 116,112                                     | 18,049                                    | 30,500                         | 25,000           | 16,913                     | 5,421,592        |
| <b>Less:</b> Allocated to Revenue                       | 2,870,662                                   | 116,112                                     | 289                                       | 15,908                         | 8,605            | 11,992                     | 5,213,115        |
| Recovered   |   | 5,183                                       |   |                                |                  |                            | 5,183            |
| <b>Deferred Revenue, end of year</b>                    | <b>17,053</b>                               | <b>-</b>                                    | <b>17,760</b>                             | <b>14,592</b>                  | <b>24,191</b>    | <b>53,828</b>              | <b>1,024,704</b> |
| <b>Revenues</b>   |   |   |   |                                |                  |                            |                  |
| Provincial Grants - Ministry of Education               | 2,870,662                                   | 116,112                                     | 289                                       | 15,908                         |                  |                            | 4,436,293        |
| Other Revenue   |   |   |   |                                | 8,605            | 11,225                     | 776,055          |
| Investment Income                                       |   |   |   |                                |                  | 767                        | 767              |
|   | 2,870,662                                   | 116,112                                     | 289                                       | 15,908                         | 8,605            | 11,992                     | 5,213,115        |
| <b>Expenses</b>   |   |   |   |                                |                  |                            |                  |
| Salaries  |   |   |   |                                |                  |                            |                  |
| Teachers  | 2,338,039                                   |   |   |                                |                  |                            | 2,375,092        |
| Principals and Vice Principals                          |   |   |   |                                |                  |                            | 12,953           |
| Educational Assistants                                  |   |   |   |                                |                  |                            | 332,218          |
| Support Staff   |   |   |   |                                |                  |                            | 212,284          |
| Other Professionals                                     |   |   |   |                                |                  |                            | 58,486           |
| Substitutes   |   | 42,349                                      |   | 5,745                          |                  |                            | 260,278          |
|   | 2,338,039                                   | 42,349                                      | -   | 5,745                          | -                | -                          | 3,251,311        |
| Employee Benefits                                       | 532,623                                     | 5,812                                       |   | 613                            |                  |                            | 749,772          |
| Services and Supplies                                   |   | 67,951                                      | 289                                       | 9,550                          | 8,605            | 11,992                     | 1,212,032        |
|   | 2,870,662                                   | 116,112                                     | 289                                       | 15,908                         | 8,605            | 11,992                     | 5,213,115        |
| <b>Net Revenue (Expense) before Interfund Transfers</b> | <b>-</b>                                    | <b>-</b>                                    | <b>-</b>                                  | <b>-</b>                       | <b>-</b>         | <b>-</b>                   | <b>-</b>         |
| <b>Interfund Transfers</b>                              | <b>-</b>                                    | <b>-</b>                                    | <b>-</b>                                  | <b>-</b>                       | <b>-</b>         | <b>-</b>                   | <b>-</b>         |
| <b>Net Revenue (Expense)</b>                            | <b>-</b>                                    | <b>-</b>                                    | <b>-</b>                                  | <b>-</b>                       | <b>-</b>         | <b>-</b>                   | <b>-</b>         |



# School District No. 59 (Peace River South)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

|   | 2020<br>Budget   | 2020 Actual                            |                  |                   | 2019<br>Actual    |
|---|------------------|--|------------------|-------------------|-------------------|
|   |                  | Invested in Tangible<br>Capital Assets | Local<br>Capital | Fund<br>Balance   |                   |
|   | \$               | \$                                     | \$               | \$                | \$                |
| <b>Revenues</b>                                     |                  |  |                  |                   |                   |
| Provincial Grants                                   |                  |  |                  |                   |                   |
| Ministry of Education                               | 1,118,833        | 1,118,833                              |                  | 1,118,833         | 1,118,833         |
| Investment Income                                   | 2,549            |  | 4,286            | 4,286             | 5,211             |
| Amortization of Deferred Capital Revenue            | 1,512,460        | 1,512,465                              |                  | 1,512,465         | 1,494,591         |
| <b>Total Revenue</b>                                | <b>2,633,842</b> | <b>2,631,298</b>                       | <b>4,286</b>     | <b>2,635,584</b>  | <b>2,618,635</b>  |
| <b>Expenses</b>                                     |                  |  |                  |                   |                   |
| Operations and Maintenance                          | 1,118,833        | 1,118,833                              |                  | 1,118,833         | 1,118,833         |
| Amortization of Tangible Capital Assets             |                  |  |                  |                   |                   |
| Operations and Maintenance                          | 1,569,581        | 1,569,581                              |                  | 1,569,581         | 1,513,821         |
| Transportation and Housing                          | 376,057          | 376,057                                |                  | 376,057           | 414,930           |
| <b>Total Expense</b>                                | <b>3,064,471</b> | <b>3,064,471</b>                       | <b>-</b>         | <b>3,064,471</b>  | <b>3,047,584</b>  |
| <b>Capital Surplus (Deficit) for the year</b>       | <b>(430,629)</b> | <b>(433,173)</b>                       | <b>4,286</b>     | <b>(428,887)</b>  | <b>(428,949)</b>  |
| <b>Net Transfers (to) from other funds</b>          |                  |  |                  |                   |                   |
| Tangible Capital Assets Purchased                   | 1,282,000        | 1,119,862                              |                  | 1,119,862         | 520,607           |
| <b>Total Net Transfers</b>                          | <b>1,282,000</b> | <b>1,119,862</b>                       | <b>-</b>         | <b>1,119,862</b>  | <b>520,607</b>    |
| <b>Total Capital Surplus (Deficit) for the year</b> | <b>851,371</b>   | <b>686,689</b>                         | <b>4,286</b>     | <b>690,975</b>    | <b>91,658</b>     |
| <b>Capital Surplus (Deficit), beginning of year</b> |                  | <b>10,538,381</b>                      | <b>276,813</b>   | <b>10,815,194</b> | <b>10,723,536</b> |
| <b>Capital Surplus (Deficit), end of year</b>       |                  | <b>11,225,070</b>                      | <b>281,099</b>   | <b>11,506,169</b> | <b>10,815,194</b> |

# School District No. 59 (Peace River South)

Schedule 4A (Unaudited)

Tangible Capital Assets  
Year Ended June 30, 2020

|  | Sites            | Buildings         | Furniture and<br>Equipment | Vehicles         | Computer<br>Software | Computer<br>Hardware | Total             |
|--|------------------|-------------------|----------------------------|------------------|----------------------|----------------------|-------------------|
|  | \$               | \$                | \$                         | \$               | \$                   | \$                   | \$                |
| <b>Cost, beginning of year</b>                     | 5,244,779        | 72,976,287        | 2,103,403                  | 3,760,569        | 6,006                | 55,257               | <b>84,146,301</b> |
| <b>Changes for the Year</b>                        |                  |                   |                            |                  |                      |                      |                   |
| Increase:  |                  |                   |                            |                  |                      |                      |                   |
| Purchases from:                                    |                  |                   |                            |                  |                      |                      |                   |
| Deferred Capital Revenue - Bylaw                   |                  | 2,008,647         | 87,450                     | 679,662          |                      |                      | <b>2,775,759</b>  |
| Operating Fund                                     |                  | 902,958           | 161,545                    | 55,359           |                      |                      | <b>1,119,862</b>  |
|  | -                | 2,911,605         | 248,995                    | 735,021          | -                    | -                    | <b>3,895,621</b>  |
| Decrease:  |                  |                   |                            |                  |                      |                      |                   |
| Deemed Disposals                                   |                  |                   | 70,232                     | 26,039           |                      | 15,171               | <b>111,442</b>    |
|  | -                | -                 | 70,232                     | 26,039           | -                    | 15,171               | <b>111,442</b>    |
| <b>Cost, end of year</b>                           | 5,244,779        | 75,887,892        | 2,282,166                  | 4,469,551        | 6,006                | 40,086               | <b>87,930,480</b> |
| <b>Work in Progress, end of year</b>               |                  |                   |                            |                  |                      |                      | -                 |
| <b>Cost and Work in Progress, end of year</b>      | 5,244,779        | 75,887,892        | 2,282,166                  | 4,469,551        | 6,006                | 40,086               | <b>87,930,480</b> |
| <b>Accumulated Amortization, beginning of year</b> |                  | 44,982,704        | 929,421                    | 1,606,601        |                      | 36,190               | <b>47,554,916</b> |
| <b>Changes for the Year</b>                        |                  |                   |                            |                  |                      |                      |                   |
| Increase: Amortization for the Year                |                  | 1,346,988         | 210,340                    | 376,057          | 1,201                | 11,052               | <b>1,945,638</b>  |
| Decrease:  |                  |                   |                            |                  |                      |                      |                   |
| Deemed Disposals                                   |                  |                   | 70,232                     | 26,039           |                      | 15,171               | <b>111,442</b>    |
|  | -                | -                 | 70,232                     | 26,039           | -                    | 15,171               | <b>111,442</b>    |
| <b>Accumulated Amortization, end of year</b>       |                  | 46,329,692        | 1,069,529                  | 1,956,619        | 1,201                | 32,071               | <b>49,389,112</b> |
| <b>Tangible Capital Assets - Net</b>               | <b>5,244,779</b> | <b>29,558,200</b> | <b>1,212,637</b>           | <b>2,512,932</b> | <b>4,805</b>         | <b>8,015</b>         | <b>38,541,368</b> |

# School District No. 59 (Peace River South)

Schedule 4C (Unaudited)

Deferred Capital Revenue  
Year Ended June 30, 2020

|   | Bylaw<br>Capital  | Other<br>Provincial | Other<br>Capital | Total<br>Capital  |
|---|-------------------|---------------------|------------------|-------------------|
|   | \$                | \$                  | \$               | \$                |
| <b>Deferred Capital Revenue, beginning of year</b>    | 24,353,633        | 588,962             | 1,110,411        | <b>26,053,006</b> |
| <b>Changes for the Year</b>                           |                   |                     |                  |                   |
| Increase:   |                   |                     |                  |                   |
| Transferred from Deferred Revenue - Capital Additions | 2,775,759         |                     |                  | 2,775,759         |
|   | <u>2,775,759</u>  | <u>-</u>            | <u>-</u>         | <u>2,775,759</u>  |
| Decrease:   |                   |                     |                  |                   |
| Amortization of Deferred Capital Revenue              | 1,439,249         | 27,544              | 45,672           | <b>1,512,465</b>  |
|   | <u>1,439,249</u>  | <u>27,544</u>       | <u>45,672</u>    | <u>1,512,465</u>  |
| <b>Net Changes for the Year</b>                       | <u>1,336,510</u>  | <u>(27,544)</u>     | <u>(45,672)</u>  | <u>1,263,294</u>  |
| <b>Deferred Capital Revenue, end of year</b>          | <u>25,690,143</u> | <u>561,418</u>      | <u>1,064,739</u> | <u>27,316,300</u> |
| <b>Work in Progress, beginning of year</b>            |                   |                     |                  | -                 |
| <b>Changes for the Year</b>                           |                   |                     |                  |                   |
| <b>Net Changes for the Year</b>                       | <u>-</u>          | <u>-</u>            | <u>-</u>         | <u>-</u>          |
| <b>Work in Progress, end of year</b>                  | <u>-</u>          | <u>-</u>            | <u>-</u>         | <u>-</u>          |
| <b>Total Deferred Capital Revenue, end of year</b>    | <u>25,690,143</u> | <u>561,418</u>      | <u>1,064,739</u> | <u>27,316,300</u> |

# School District No. 59 (Peace River South)

Changes in Unspent Deferred Capital Revenue  
Year Ended June 30, 2020

|   | Bylaw<br>Capital | MEd<br>Restricted<br>Capital | Other<br>Provincial<br>Capital | Land<br>Capital | Other<br>Capital | Total     |
|---|------------------|------------------------------|--------------------------------|-----------------|------------------|-----------|
|   | \$               | \$                           | \$                             | \$              | \$               | \$        |
| <b>Balance, beginning of year</b>         | 431,199          | 161,545                      |                                |                 |                  | 592,744   |
| <b>Changes for the Year</b>               |                  |                              |                                |                 |                  |           |
| Increase:                                 |                  |                              |                                |                 |                  |           |
| Provincial Grants - Ministry of Education | 3,463,393        |                              |                                |                 |                  | 3,463,393 |
| Investment Income                         |                  | 2,501                        |                                |                 |                  | 2,501     |
|   | 3,463,393        | 2,501                        | -                              | -               | -                | 3,465,894 |
| Decrease:                                 |                  |                              |                                |                 |                  |           |
| Transferred to DCR - Capital Additions    | 2,775,759        |                              |                                |                 |                  | 2,775,759 |
| Facility Improvements Not Capitalized     | 1,118,833        |                              |                                |                 |                  | 1,118,833 |
|   | 3,894,592        | -                            | -                              | -               | -                | 3,894,592 |
| <b>Net Changes for the Year</b>           | (431,199)        | 2,501                        | -                              | -               | -                | (428,698) |
| <b>Balance, end of year</b>               | -                | 164,046                      | -                              | -               | -                | 164,046   |

*Partners*

- \* Ben Sander, B. Comm., FCPA, FCA
- \* Dale J. Rose, CPA, CA
- \* Alan Bone, B. Comm., CPA, CA
- \* Jason Grindle, B. Comm., CPA, CA
- \* Jaron Neufeld, B. Comm., CPA, CA

September 23, 2020

School District No. 59 (Peace River South)  
11600 – 7 St  
DAWSON CREEK BC V1G 4R8

Dear Board of Education

We are pleased to inform you that the audit of the School District No. 59 (Peace River South) is now complete for the year ending June 30, 2020. Canadian auditing standards require that we communicate the following information with you in relation to your audit.

### **Evaluation of Internal Controls**

The audit includes consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal controls. Matters that are reported to the Board of Education are limited to those deficiencies that the auditor has identified during the audit and that the auditor has concluded are of sufficient importance to merit being reported to those charged with governance.

We found the system of internal controls was functioning adequately and therefore we have no issues to bring to your attention at this time.

### **Significant Accounting Principles**

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The accounting policies used by the School District No. 59 are described in Note 2, Summary of Significant Accounting Policies, in the financial statements.

### **Significant Unusual Transactions**

We are not aware of any significant or unusual transactions entered into by School District No. 59 (Peace River South) that you should be informed about.

### **Accounting Estimates**

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditors is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

We have found management's accounting estimates are reasonable within the context of the financial statements as a whole.

### **Disagreements with Management**

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the School District's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

We are pleased to inform you that we had no disagreements with management during the course of our audit.

### **Consultation with Other Accountants (Second Opinions)**

Management may consult with other accountants about auditing and accounting matters to obtain a “second opinion”. When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity’s financial statements, we are required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian auditing standards on the Reports on the Application of Accounting Principles.

We are not aware of any consultations that have taken place with other accountants.

### **Issues Discussed**

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management in the initial or recurring appointment of the auditor during the normal course of business. There were no major issues discussed during our audit with regards to our retention that were not in the normal course of business.

### **Difficulties Encountered During the Audit**

We encountered no significant difficulties during our audit that should be brought to the attention of the Board of Education.

We would like to thank Melissa Panoulis, Flora Christenson and the staff at School District No. 59 (Peace River South) for their assistance in completing the audit.

Should any member of the Board of Education wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact me at any time.

Yours very truly  
SANDER ROSE BONE GRINDLE LLP  
CHARTERED PROFESSIONAL ACCOUNTANTS



Jaron Neufeld  
B. Comm., CPA, CA

JJN:jns

cc: Melissa Panoulis, CPA, CA  
Secretary Treasurer

# FINANCIAL STATEMENT DISCUSSION & ANALYSIS

For the year ended June 30, 2020



*School District 59 ~ Peace River South*

School District No. 59  
Peace River South





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## Introduction

The following is a discussion and analysis of the School District's financial performance for the fiscal year ended June 30, 2020. It is based on currently known facts, decisions, and conditions. This report should be read in conjunction with the District's financial statements for the same period.

## The School District

School District No. 59 (Peace River South) has approximately 3,600 students and serves the communities of Chetwynd, Dawson Creek, and Tumbler Ridge.

The governing body of the School District is a Board of Education of seven trustees who are each elected for a four-year term. The day-to-day matters are managed by the administrative staff of the School District, headed by the Superintendent of schools.

## Our Mission

To embrace, inspire, and value learning, meaningful communication, and integrity for each individual and for the communities we serve.

## Composition of Financial Statements

The financial statements are prepared using fund accounting, they are a consolidation of three separate funds (operating, special purpose and capital). Each fund differs with respect to the accounting methods used. Financial performance is difficult to ascertain in the audited statements as the three funds are all combined. Financial details of each fund are reported in the supplementary schedules that follow the notes of the financial statements.

## Key Audited Statements

1. Statement of Financial Position (Statement 1) summarizes financial assets, liabilities and accumulated surplus as at June 30, 2020.
2. Statement of Operations (Statement 2) summarizes revenues received and expenses incurred between July 1, 2019 and June 30, 2020.



### Schedule 2 – Operating Fund

The Operating Fund accounts for the district’s daily operating transactions. Annual and accumulated surplus within the operating fund are an important indication of financial health. School districts are unable to incur an accumulated deficit position. When the district has an available accumulated surplus balance, those funds are available to use for future expenses and to reduce the financial risk of unforeseen circumstances.

The operating fund is where most of the district’s operations are reported therefore considerable focus and analysis of the operating fund has been provided.

### Schedule 3 – Special Purpose Funds

Special purpose funds are funds that are restricted for a specific purpose. These funds do not result in an accumulated surplus position but instead are accounted as deferred revenue (deferral method). This is because revenue is only recognized as related expenses are incurred. If expenses for a program within a special purpose fund exceed the revenues received the deficit must be transferred to the operating or capital fund depending on the nature of the expenditure.

### Schedule 4 – Capital Fund

The capital fund reports investments in and financial activities related to tangible capital assets, including land, buildings, furniture, computers and equipment. Capital contributions are accounted for using the deferral method. Recognition of the capital funding revenue is spread out over the life of the related capital asset to match the amortization expense. Therefore, capital fund revenues reflected in the financial statements are not a reflection of actual funding received in a year.

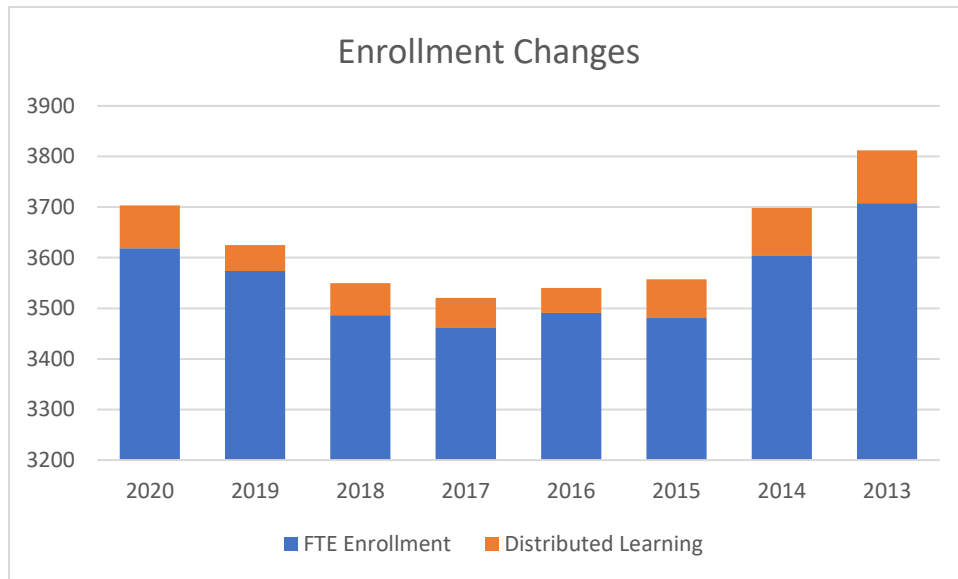
## District Enrollment

The district had been in a steady enrollment decline for over 10 years. Since the 2016/2017 school year, the district has seen modest increases as the kindergarten enrollment exceeded the exit of the graduating class.

|            | 2019/2020<br>Actual | 2019/2020<br>Budget | 2018/2019<br>Actual | Variance to<br>Budget | Variance to<br>2018/2019 |
|------------|---------------------|---------------------|---------------------|-----------------------|--------------------------|
| School Age | 3618.5625           | 3525                | 3573.5              | 93.5625               | 45.0625                  |
| DL         | 84.9375             | 65                  | 51.125              | 19.9375               | 33.8125                  |
| Total FTE  | 3703.5              | 3590                | 3624.625            | 113.5                 | 78.875                   |



Distributed Learning (DL) counts are done three times in the year, September, February and May. Historically, the district has budgeted to receive 1.0 FTE in September, 10.0 FTE in February, and 54.0 FTE in May. In recent years we are seeing students completing more of the course work earlier in the year which results in a higher DL count in February and a lower count in May, this year it was 27.6875 FTE in February. Due to the global pandemic declared in March 2020 the Ministry of Education honoured the budget estimate for the May DL count and therefore the district received funding for 54.0 FTE, this resulted in a favourable DL enrollment variance as compared to budget and prior years.



## Employees

Salaries are the highest operational expense of the school district. The table summarizes the number of employees reported annual to the Ministry of Education.

|                                | 2019/2020      | 2018/2019       | Variance       |
|--------------------------------|----------------|-----------------|----------------|
| Teachers                       | 189.941        | 189.84          | 0.101          |
| Education Assistants           | 105.803        | 87.51           | 18.293         |
| Support Staff                  | 109.948        | 106.047         | 3.901          |
| Principals and Vice Principals | 28.9901        | 26.25           | 2.7401         |
| Other Professionals            | 25.4209        | 24.9531         | 0.4678         |
| <b>Total Staffing</b>          | <b>460.103</b> | <b>434.6001</b> | <b>25.5029</b> |

The increase in education assistants as compared to the prior year was required to support the additional 42 students that qualify for supplement funding for unique needs.



## Statement of Financial Position

|   | June 30, 2020       | June 30, 2019       | Increase         | Increase   |
|---|---------------------|---------------------|------------------|------------|
|   | Actual              | Actual              | (Decrease)       | (Decrease) |
|   | \$                  | \$                  | \$               | %          |
| <b>Financial Assets</b>                   |                     |                     |                  |            |
| Cash & Cash Equivalents                   | 12,567,585          | 11,921,861          | 645,724          | 5%         |
| Accounts Receivable                       |                     |                     |                  |            |
| Due from Province - Ministry of Education | 178,048             | 268,437             | (90,389)         | -34%       |
| Other                                     | 207,291             | 231,344             | (24,053)         | -10%       |
| <b>Total Financial Assets</b>             | <b>12,952,924</b>   | <b>12,421,642</b>   | <b>531,282</b>   | <b>4%</b>  |
| <b>Liabilities</b>                        |                     |                     |                  |            |
| Accounts Payable and Accrued Liabilities  |                     |                     |                  |            |
| Other                                     | 3,507,631           | 3,231,346           | 276,285          | 9%         |
| Unearned Revenue                          | 96,331              | 403,270             | (306,939)        | -76%       |
| Deferred Revenue                          | 1,024,704           | 821,410             | 203,294          | 25%        |
| Deferred Capital Revenue                  | 27,480,346          | 26,645,750          | 834,596          | 3%         |
| Employee Future Benefits                  | 907,677             | 775,695             | 131,982          | 17%        |
| <b>Total Liabilities</b>                  | <b>33,016,689</b>   | <b>31,877,471</b>   | <b>1,139,218</b> | <b>4%</b>  |
| <b>Net Financial Assets (Debt)</b>        | <b>(20,063,765)</b> | <b>(19,455,829)</b> | <b>(607,936)</b> | <b>3%</b>  |
| <b>Non - Financial Assets</b>             |                     |                     |                  |            |
| Tangible Capital Assets                   | 38,541,368          | 36,591,385          | 1,949,983        | 5%         |
| Prepaid Expenses                          | 167,229             | 76,250              | 90,979           | 119%       |
| <b>Total Non-Financial Assets</b>         | <b>38,708,597</b>   | <b>36,667,635</b>   | <b>2,040,962</b> | <b>6%</b>  |
| <b>Accumulated Surplus (Deficit)</b>      | <b>18,644,832</b>   | <b>17,211,806</b>   | <b>1,433,026</b> | <b>8%</b>  |

### Assets

Cash & Cash Equivalents has increased in line with the current year's operating surplus. The Due from Province – Ministry of Education decreased due to eliminating the pay equity accrual of \$236,099 and recording a bylaw accrual of \$144,918 as at June 30, 2020. Other Accounts Receivable are amounts owed to the District and primarily consist of GST rebates and reimbursements from PAC's towards the purchase of playground equipment.

### Liabilities

Accounts Payable is comprised of amounts the district owes and primarily consist of salaries and benefits payable and accrued vacation pay. Unearned revenue decreased from the prior year due to an additional \$250,000 grant from the DCSS PAC received as at June 30, 2019. Deferred revenue refers to



unused funds from the Special Purpose Funds. The majority of this balance consists of school generated funds, Community Links and the Annual Facilities Grant.

Accrued future employee benefits (liabilities) is actuarial calculated and includes vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits.

### Non-Financial Assets

Tangible capital assets reflect the unamortized cost of land, buildings, furniture, computers and equipment. Prepaid expenses are result of making advance payments for a good or service that will be received in the future; a common occurrence for the district is insurance premiums that are paid in advance.

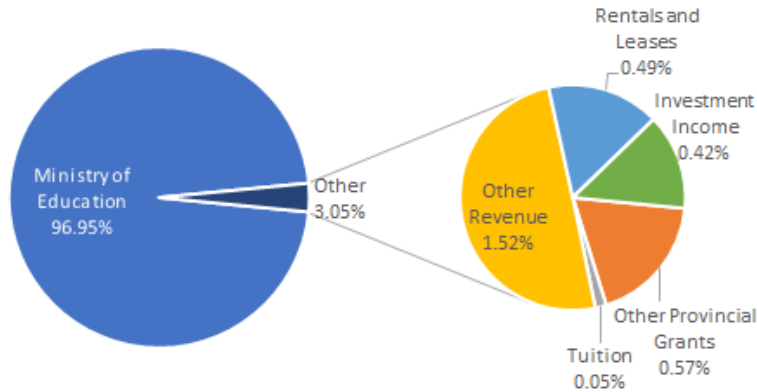
## Operating Fund – Schedule 2

|                                    | 2019/2020<br>Actual | 2019/2020<br>Budget | 2018/2019<br>Actual | Variance to<br>Budget | Variance to<br>2018/2019 |
|------------------------------------|---------------------|---------------------|---------------------|-----------------------|--------------------------|
|                                    | \$                  | \$                  | \$                  | \$                    | \$                       |
| <b>Revenues</b>                    |                     |                     |                     |                       |                          |
| Provincial Grants                  |                     |                     |                     |                       |                          |
| Ministry of Education              | 44,345,626          | 43,675,657          | 41,709,207          | 669,969               | 2,636,419                |
| Other                              | 260,602             | 264,348             | 276,363             | (3,746)               | (15,761)                 |
| Tuition                            | 22,128              | 22,128              | 32,673              | -                     | (10,545)                 |
| Other Revenue                      | 694,790             | 482,204             | 579,811             | 212,586               | 114,979                  |
| Rentals and Leases                 | 226,339             | 170,000             | 166,523             | 56,339                | 59,816                   |
| Investment Income                  | 191,996             | 230,000             | 252,967             | (38,004)              | (60,971)                 |
| <b>Total Revenue</b>               | <b>45,741,481</b>   | <b>44,844,337</b>   | <b>43,017,544</b>   | <b>897,144</b>        | <b>2,723,937</b>         |
| <b>Expenses</b>                    |                     |                     |                     |                       |                          |
| Instruction                        | 31,953,499          | 32,997,858          | 31,491,356          | (1,044,359)           | 462,143                  |
| District Administration            | 2,011,577           | 2,049,824           | 1,886,068           | (38,247)              | 125,509                  |
| Operations and Maintenance         | 6,829,921           | 6,853,307           | 6,372,585           | (23,386)              | 457,336                  |
| Transportation and Housing         | 3,084,571           | 3,514,436           | 3,327,581           | (429,865)             | (243,010)                |
| <b>Total Expense</b>               | <b>43,879,568</b>   | <b>45,415,425</b>   | <b>43,077,590</b>   | <b>(1,535,857)</b>    | <b>801,978</b>           |
| <b>Operating Surplus (Deficit)</b> | <b>1,861,913</b>    | <b>(571,088)</b>    | <b>(60,046)</b>     | <b>2,433,001</b>      | <b>1,921,959</b>         |
| Budget Appropriation of Surplus    |                     | 1,853,088           |                     |                       |                          |
| Net Transfers from other funds     |                     |                     |                     |                       |                          |
| Tangible Capital Assets Purchased  | - 1,119,862         | - 1,282,000         | - 520,607           | 162,138               | - 599,255                |
| <b>Total Operating Surplus</b>     | <b>742,051</b>      | <b>-</b>            | <b>580,653</b>      | <b>2,595,139</b>      | <b>1,322,704</b>         |



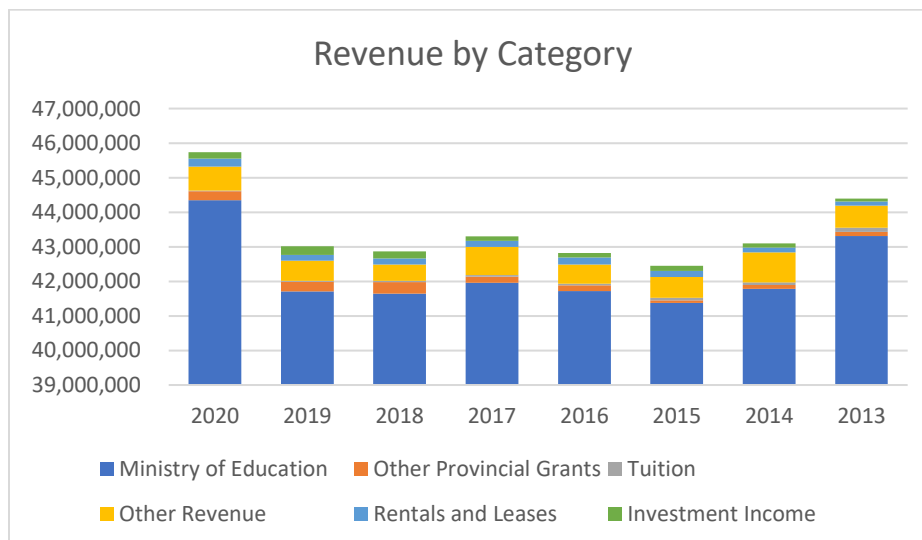
## Revenues

Total operating revenues for the district were \$45.7 million for the 2019/2020 school year. The Ministry of Education funding makes up 97% of total operating revenue for the school district, this means we are heavily reliant on the Base Operating Grant which is calculated mainly on student enrollments.



The Ministry of Education Grant increased 1.5% as compared to budget. The majority of the increase is due to teacher collective agreement funding (\$382,000), support staff collective agreement funding (\$185,000) and the February recount adjustment (\$315,000). Other revenue was overbudget due to an additional \$250,000 grant received towards the Unchagah Hall upgrades. An increase in rental income was recorded due to additional rental payments on a property that was anticipated to sell earlier in the fiscal year and investment income decreased given the current lower interest rate.

Revenue increased as compared to the prior year mainly due to increases in government grants for enrollment increases, collective agreement wage increases and geographical factors.





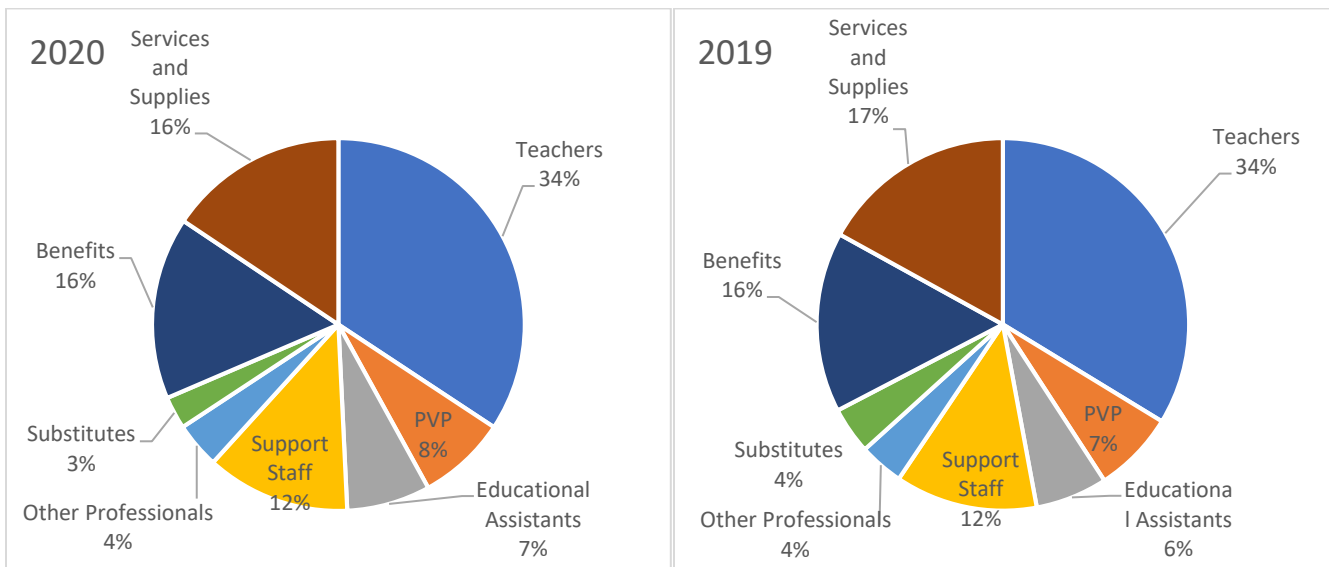
### Expenses

84% of the School District’s expenses are related to salaries and benefits, most salaries (50%) are paid to teachers. The remaining 16% of operating expenses are related to supplies and services including professional development, student transportation, utilities, and insurance.

The COVID-19 pandemic had a significant impact on operating expenses as compared to budget, expenses decreased by 3.38% as compared to budget. With schools closed for over two months and a partial return in June 2020, the district saw reduced costs for supplies, services, travel, transportation, and replacement staff. Additional resources were required for increased cleaning that was required.

Overall operating expenses are up 1.86% as compared to last year. This is due to increased staffing to support the higher enrollment and collective agreement increases.

### Expenses by Object



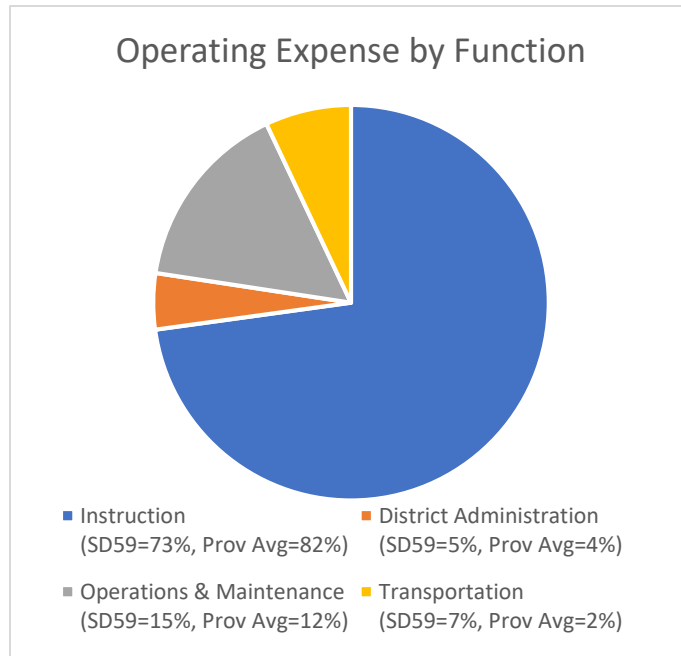




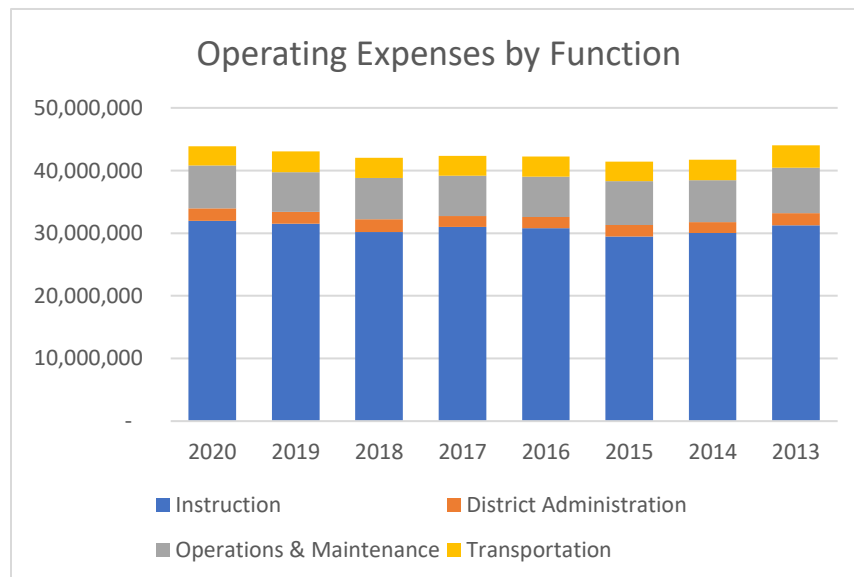
### Expenses by Function

The district expenses can be reviewed by function, the four functions are described below.

- **Instruction** function includes expenses related to the instruction of students.
- **District Administration** function included expenses related to district governance and district administration of education, business and human resources.
- **Operations and Maintenance** function includes expenses related to the operation, maintenance and safety of buildings and equipment.
- **Transportation** function included expenses involved with the transportation of students.



The percentages per function have remained steady over the last eight years.





## Surplus

The school district ended the 2019/2020 fiscal year with an operating surplus of \$742,051. The amended 2019/2020 budget had draws from operating reserves of \$1,853,088. This was a planned reduction of reserves to support board approved initiatives and was not required to cover operating costs.

Of the operating surplus of \$742,051 Aboriginal Education targeted funds were underspent by \$106,431 and school-based surpluses were \$483,831, therefore \$151,789 of the total is attributed to the district operating budget.

The planned initiatives that were being funded from reserves did proceed a cost of \$1.5 million; therefore, the actual district surplus would be considered to be \$1.65 million.

## Accumulated Operating Reserves

Policy 5010 Accumulate Operating Surplus states that the Board of Education is responsible for ensuring the district is protected financially from financial forecasting risk and unforeseen circumstances which could negatively impact the education of students. The accumulated operating surplus serves as a contingency reserve for the risk's associated with unexpected increases in expenses and /or decreases in revenues related to major emergent operating issues, one-time costs and intermittent projects. Regulation 5010 states the Board of Education will attempt to maintain an unrestricted operating fund balance of 5% of annual operating expenses.

As at June 30, 2020 the district had \$7,138,663 in operating surplus, of which \$1,256,241 is restricted for specific purposes and \$5,882,422 is unrestricted. Restricted reserve funds are held for an intended purpose.

The breakdown of the restricted operating surplus is as follows:

|                                      |         |
|--------------------------------------|---------|
| Capacity building (VP position)      | 16,000  |
| Aboriginal Education surplus         | 106,431 |
| Strategic Plan initiatives           | 150,000 |
| Chetwynd Senior Secondary renovation | 500,000 |
| School based surpluses               | 483,810 |



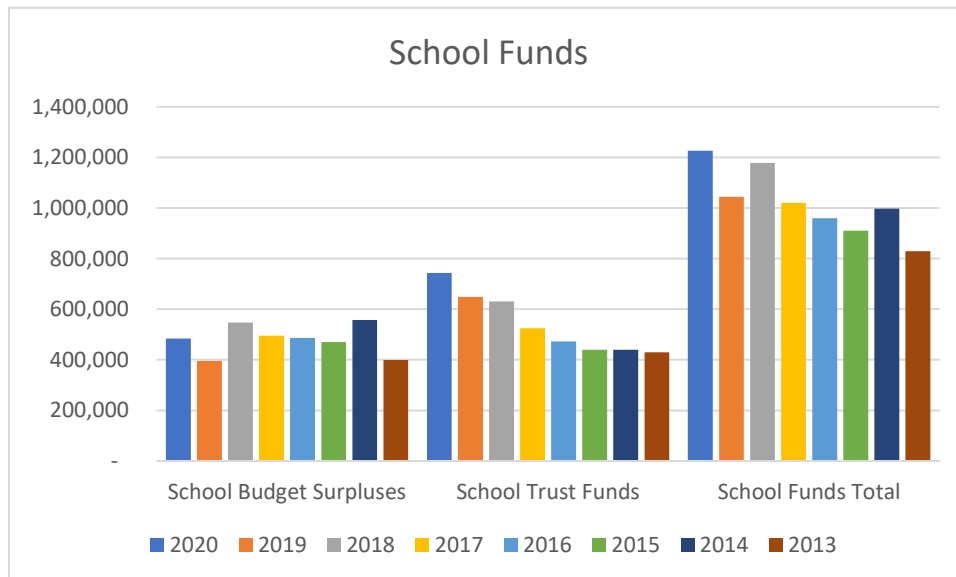
An unrestricted accumulated operating surplus of \$5,882,422 is 13% of the 2019/2020 annual operating expenses. This is well above the policy requirement.

|                                | 2020                | 2019                | 2018                | 2017                | 2016                | 2015                | 2014                | 2013                |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Internally Restricted          | 1,256,241           | 2,570,088           | 5,410,944           | 3,157,953           | 2,610,153           | 3,106,063           | 3,468,717           | 2,223,621           |
| Unrestricted                   | 5,882,422           | 3,826,524           | 1,566,321           | 3,494,435           | 3,340,685           | 2,570,751           | 1,418,036           | 1,625,063           |
| <b>Total Operating Surplus</b> | <b>\$ 7,138,663</b> | <b>\$ 6,396,612</b> | <b>\$ 6,977,265</b> | <b>\$ 6,652,388</b> | <b>\$ 5,950,838</b> | <b>\$ 5,676,814</b> | <b>\$ 4,886,753</b> | <b>\$ 3,848,684</b> |

| Unrestricted Surplus as a % of annual operating expenses | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 |
|--|------|------|------|------|------|------|------|------|
|  | 13%  | 9%   | 4%   | 8%   | 8%   | 6%   | 3%   | 4%   |

### School Funds

Of specific interest to the Board of Education is the funding each year that is held for schools to carry forward for future expenditures. The graph below includes School Trust Funds, although they are tracked within a Special Purpose Fund and are not part of the operating reserve.



For the last two years, school surpluses greater than 2.5-3% of budget were restricted. This year that resulted in a decrease of \$186,183 (\$124,723 2018/2019) in the school surpluses.



## Special Purpose Fund

The Special Purpose funds are utilized to track funding for designated purposes. The balances can often be deferred to subsequent years for the intended purpose. Some of the funds require ministry approval to carry forward and other funds that carry a surplus at the end of the year reduce the funding received in the next fiscal year.

The following table summarizes the transactions for the year.

|                                     | Opening        | Revenue          | Expense            | Closing<br>June 30, 2020 |
|-------------------------------------|----------------|------------------|--------------------|--------------------------|
| <b>Ministry of Education Grants</b> |                |                  |                    |                          |
| Annual Facility Grant               | 62,588         | 285,735          | (260,198)          | 88,125                   |
| Aboriginal Ed Technology            | 1,303          | -                | (1,303)            | -                        |
| Learning Improvement Fund           | 277            | 152,650          | (140,755)          | 12,172                   |
| StrongStart                         | -              | 198,182          | (177,577)          | 20,605                   |
| Ready Set Learn                     | -              | 37,334           | (33,183)           | 4,151                    |
| French Language                     | -              | 107,793          | (86,056)           | 21,737                   |
| Community Links                     | 46,444         | 366,623          | (405,548)          | 7,519                    |
| Mental Health in Schools            | -              | 30,500           | (15,908)           | 14,592                   |
| First Nation Student Transportation | -              | 18,049           | (289)              | 17,760                   |
| Classroom Enhancement Fund          | 5,183          | 3,332,529        | (3,320,659)        | 17,053                   |
| <b>Other Special Purpose Funds</b>  |                |                  |                    |                          |
| School Generated Funds              | 648,912        | 850,284          | (756,225)          | 742,971                  |
| Early Learning Funds                | 48,907         | 16,913           | (11,992)           | 53,828                   |
| Career Grants                       | 7,796          | 25,000           | (8,605)            | 24,191                   |
| <b>Total</b>                        | <b>821,410</b> | <b>5,421,592</b> | <b>(5,218,298)</b> | <b>1,024,704</b>         |

Due to the COVID-19 pandemic and schools being closed for a portion of the year, the district experienced trouble spending all the funds. Requests to carry forward funding is due to the Ministry of Education by September 30, 2020. The unspent Classroom Enhancement Fund balance of \$17,053 is not able to be carried forward and next years allocation will be reduced by that amount.



## Capital Fund

### Ministry of Education

|   |                    |
|---|--------------------|
| DCSS - SP Campus HVAC upgrade - SEP program | 1,943,428          |
| Frank Ross Flooring - SEP program           | 8,226              |
| Devereaux DDC upgrade - CNCP program        | 56,993             |
| Moberly Playground - PEP program            | 87,449             |
| School Buses                                | 679,663            |
| <b>Total</b>                                | <b>\$2,775,759</b> |

### District Operating Fund

|                                |                    |
|--------------------------------|--------------------|
| Pouce Portables (2)            | 230,298            |
| CSS Renovations                | 672,660            |
| School Photocopiers            | 70,603             |
| Bus Garage Fuel Tanks          | 45,001             |
| Bobcat Replacement Program (2) | 11,145             |
| Unchagah Sound System          | 22,132             |
| C-Cans (2)                     | 11,446             |
| Don Titus Phone System         | 1,218              |
| Overage on Buses               | 25,523             |
| District SUV                   | 29,836             |
| <b>Total</b>                   | <b>\$1,119,862</b> |

The school district invested \$3.9 million in capital additions. Funding to make these additions came from the following sources: \$2.8 from the Ministry of Education and \$1.1 million from the District Operating Fund.

Specific balances in the Capital Fund are as follows:

| <b>Capital Fund</b> | <b>June 30, 2020</b> | <b>June 30, 2019</b> | <b>Change</b>    |
|---------------------|----------------------|----------------------|------------------|
| Bylaw Capital       | -                    | 431,199              | (431,199)        |
| Restricted Capital  | 164,046              | 161,545              | 2,501            |
| Local Capital       | 281,099              | 276,813              | 4,286            |
| <b>Total</b>        | <b>445,145</b>       | <b>869,557</b>       | <b>(424,412)</b> |



Bylaw Capital represents approved Ministry of Education funding, including the capital portion of the annual facilities grant, carbon neutral capital program, school enhancement program, playground equipment program and the bus replacement program. The balance as at June 30, 2020 was \$0 as all the funding approved for this fiscal year was spent.

Restricted Capital represents the Ministry of Education's portion (75%) of the proceeds on disposals of property in which the district received ministry support to make the initial purchase. The district must receive ministry approval to spend these funds.

There are two capital fund surpluses:

The **Local Capital** fund of \$281,099 represents accumulated surpluses designated to fund the purchase of Tangible Capital Assets. This balance can increase if the board makes a motion to transfer operating surpluses to Local Capital or when the district receives the unrestricted portion (25%) on sales or property.

The **Investment in Tangible Capital Assets** fund of \$11,225,070 represents capital investments that are funded by operating funds (shows as a net transfer from other funds). As an asset is amortized, the surplus will decrease. The balance is used to fund future amortization costs and does not represent funds that are available for other purposes.

Both increases to restricted capital and local capital are due to interest income recorded for the year.

## Other Significant Matters

### COVID-19 Pandemic

The COVID-19 pandemic impacted this year's financial statements and will continue to do so into the 2020/2021 school year. It is still early to assess the long-term financial impact of the pandemic, but the district has identified the following areas as needing to be reviewed and adjusted during the budget cycle.

- Decrease in Investment Income
- Increase in replacement costs to cover sick leaves
- Increased cleaning costs
- Increased support for Distributed Learning

### Strategic Plan

A new strategic plan was developed during the 2019/2020 school year. This plan will guide the District's financial priorities and resources for the next four years.



### **School Capacity**

The district continues to have excess capacity in Chetwynd elementary schools; catchment area rules are not as easily enforced due to having a school of choice. As the age of the schools increase it is important to maximize the efficiency of our maintenance funds.

### **Infrastructure**

Given the age of our schools there is the concern that the Annual Facilities Grant will not be able to support the growing maintenance costs in the district. A large portion of the provincial K-12 capital budget is used to support seismic upgrades, the financial support for replacement schools is minimal.

### **Funding Model Review**

In 2018 the Ministry of Education began a review of the current funding formula which has been in place since 2002. The review ended with a list of 22 recommendations along three themes: equity, accountability and financial management. We do not currently know the full financial implication of the recommendations.

### **Contact Management**

This financial report was completed with the purpose to provide a general overview of the School District's finances as at June 30, 2020 and to demonstrate the District's accountability for the funding it receives.

If you have any questions about the report, please contact the Secretary Treasurer's office at 250-782-8571.



## School District No.59 (Peace River South)

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September 16, 2020

School District #59 Trustees

**RE: Addition to Capital Budget**

I am requesting the board approve an addition to the capital budget of \$6,000 to purchase a replacement deck for the Unit #33 plow truck. The current deck has rusted out and the structural integrity is compromised, it would not pass a commercial vehicle inspection.

The lowest priority item on the capital list approved with the preliminary 2020/2021 budget is a work van replacement. We will not be proceeding with tenders on this purchase until amended funding is known, this will give us flexibility within the capital budget if reductions are required to be made.

Melissa Panoulis  
Secretary Treasurer





## School District No.59 (Peace River South)

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September 16, 2020

School District #59 Trustees

### **RE: Transportation Assistance Allowance**

Policy 6070 School Bus Transportation states an allowance is available to support students that are eligible for transportation services but have been denied due to circumstances other than student behavior. The amount per kilometer is set by the Board of Education and the application is approved by the Transportation Manager.

Last year there were 14 families (20 students) that received this allowance throughout the year. \$9,529 was paid out in 2019/20 school year but no allowances were paid in April and May due to schools being closed, only one family received an allowance when schools re-opened in June. \$7,627 was paid for the 2018/19 fiscal year. The amount paid each year is fluid depending on movement of students and attendance levels.

I surveyed other districts in the province regarding allowance rates and received four responses, below are the results.

|        |  |
|--------|--|
| SD #59 | \$0.15 per KM per day, plus \$0.30 per day for each student                |
| 1      | \$0.30 per KM to a max of \$15 per day, plus \$1 for each additional child |
| 2      | \$0.25 per KM to a maximum of \$12 per day                                 |
| 3      | \$0.20 per KM (max 50Km per day) plus \$0.30 per day for each student      |
| 4      | \$0.15 per KM per day, plus \$0.30 per day for each student                |

I am recommending dropping the additional allowance for each student per day and increase the per kilometer rate to \$0.25 with a daily maximum allowance of \$12. With a daily maximum of \$12 and a rate of \$0.25 per kilometer the greatest distance between the house and pick-up point that would be captured is 12 kilometers.

Melissa Panoulis  
Secretary Treasurer

**SD59 2020/21 Preliminary Enrolments (FTE's)**  
**In-Class Instruction & Distributed Learning**

| School                   | In-Class Instruction | Distributed Learning | Total Enrollment |
|--------------------------|----------------------|----------------------|------------------|
| Canalta                  | 230.0                | 14.0                 | 244.0            |
| Chetwynd Secondary       | 266.0                | 5.0                  | 271.0            |
| Crescent Park            | 219.0                | 9.0                  | 228.0            |
| Devereaux                | 79.0                 | 7.0                  | 86.0             |
| Don Titus                | 105.0                | 11.0                 | 116.0            |
| Ecole Frank Ross         | 478.0                | 9.0                  | 487.0            |
| Little Prairie           | 208.0                | 13.0                 | 221.0            |
| McLeod                   | 48.0                 | 5.0                  | 53.0             |
| Moberly                  | 32.0                 | 5.0                  | 37.0             |
| Parkland                 | 47.0                 | 4.0                  | 51.0             |
| Peace View School        | 25.0                 | 0.0                  | 25.0             |
| Pouce Coupe              | 112.0                | 10.0                 | 122.0            |
| South Peace Elementary   | 30.0                 | 0.0                  | 30.0             |
| Dawson Creek Secondary   | 941.0                | 36.0                 | 977.0            |
| Tremblay                 | 119.0                | 8.0                  | 127.0            |
| Tumbler Ridge Elementary | 210.0                | 3.0                  | 213.0            |
| Tumber Ridge Secondary   | 169.0                | 3.0                  | 172.0            |
| Windrem                  | 64.0                 | 4.0                  | 68.0             |
| <b>Subtotal FTE</b>      | <b>3382.00</b>       | <b>146.00</b>        | <b>3,528.0</b>   |
| Distributed Learning     |                      |                      | 65.0             |
| Kelly Lake               |                      |                      | 11.0             |
| <b>Total FTE</b>         |                      |                      | <b>3,604.0</b>   |

## SD59 2020/21 Preliminary Enrolments (FTE's)

| School                            | Prelim. Budget | Sep-20         | Change        | Sep-19         | Sep-20         | Change         |
|-----------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|
| Canalta                           | 235.0          | 244.0          | 9.0           | 238.0          | 244.0          | 6.0            |
| Chetwynd Secondary                | 269.0          | 271.0          | 2.0           | 265.3          | 271.0          | 5.8            |
| Crescent Park                     | 226.0          | 228.0          | 2.0           | 227.0          | 228.0          | 1.0            |
| Devereaux                         | 88.0           | 86.0           | (2.0)         | 99.0           | 86.0           | (13.0)         |
| Don Titus                         | 114.0          | 116.0          | 2.0           | 123.0          | 116.0          | (7.0)          |
| Ecole Frank Ross                  | 490.0          | 487.0          | (3.0)         | 491.0          | 487.0          | (4.0)          |
| Distributed Learning & Kelly Lake | 65.0           | 76.0           | 11.0          | 95.9           | 76.0           | (19.9)         |
| Little Prairie                    | 220.0          | 221.0          | 1.0           | 227.0          | 221.0          | (6.0)          |
| McLeod                            | 50.0           | 53.0           | 3.0           | 56.0           | 53.0           | (3.0)          |
| Moberly Lake                      | 30.0           | 37.0           | 7.0           | 34.0           | 37.0           | 3.0            |
| Parkland                          | 42.0           | 51.0           | 9.0           | 42.0           | 51.0           | 9.0            |
| Peace View School                 | 26.0           | 25.0           | (1.0)         | 24.0           | 25.0           | 1.0            |
| Pouce Coupe                       | 143.0          | 122.0          | (21.0)        | 141.0          | 122.0          | (19.0)         |
| South Peace Elementary            | 30.0           | 30.0           | 0.0           | 28.0           | 30.0           | 2.0            |
| Dawson Creek Secondary            | 975.0          | 977.0          | 2.0           | 997.3          | 977.0          | (20.3)         |
| Tremblay                          | 146.0          | 127.0          | (19.0)        | 161.0          | 127.0          | (34.0)         |
| Tumbler Ridge Elementary          | 215.0          | 213.0          | (2.0)         | 223.0          | 213.0          | (10.0)         |
| Tumbler Ridge Secondary           | 182.0          | 172.0          | (10.0)        | 170.3          | 172.0          | 1.8            |
| Windrem                           | 65.0           | 68.0           | 3.0           | 72.0           | 68.0           | (4.0)          |
| District                          | 77.0           | 0.0            | (77.0)        | 0.0            | 0.0            | 0.0            |
| <b>Total FTE</b>                  | <b>3688.00</b> | <b>3604.00</b> | <b>(84.0)</b> | <b>3714.75</b> | <b>3604.00</b> | <b>(110.8)</b> |

### SUMMARY:

|                                   |                |                |               |                |                |                |
|-----------------------------------|----------------|----------------|---------------|----------------|----------------|----------------|
| Elementary                        | 2,120.0        | 2,108.0        | (12.0)        | 2,186.0        | 2,108.0        | (78.0)         |
| Secondary                         | 1,426.0        | 1,420.0        | (6.0)         | 1,432.8        | 1,420.0        | (12.8)         |
| Distributed Learning & Kelly Lake | 65.0           | 76.0           | 11.0          | 95.9           | 76.0           | (19.9)         |
| District School                   | 77.0           | 0.0            | (77.0)        | 0.0            | 0.0            | 0.0            |
| <b>Total FTE</b>                  | <b>3,688.0</b> | <b>3,604.0</b> | <b>(84.0)</b> | <b>3,714.8</b> | <b>3,604.0</b> | <b>(110.8)</b> |

### SUMMARY:

#### Elementary:

|                    |                |                |               |                |                |               |
|--------------------|----------------|----------------|---------------|----------------|----------------|---------------|
| Urban Dawson Creek | 1,097.0        | 1,086.0        | (11.0)        | 1,117.0        | 1,086.0        | (31.0)        |
| Rural Dawson Creek | 379.0          | 367.0          | (12.0)        | 390.0          | 367.0          | (23.0)        |
| Chetwynd Area      | 429.0          | 442.0          | 13.0          | 456.0          | 442.0          | (14.0)        |
| Tumbler Ridge      | 215.0          | 213.0          | (2.0)         | 223.0          | 213.0          | (10.0)        |
| <b>Total</b>       | <b>2,120.0</b> | <b>2,108.0</b> | <b>(12.0)</b> | <b>2,186.0</b> | <b>2,108.0</b> | <b>(78.0)</b> |

#### Secondary:

|                                   |                |                |              |                |                |               |
|-----------------------------------|----------------|----------------|--------------|----------------|----------------|---------------|
| Dawson Creek                      | 975.0          | 977.0          | 2.0          | 997.3          | 977.0          | (20.3)        |
| Chetwynd                          | 269.0          | 271.0          | 2.0          | 265.3          | 271.0          | 5.8           |
| Tumbler Ridge                     | 182.0          | 172.0          | (10.0)       | 170.3          | 172.0          | 1.8           |
| <b>Total</b>                      | <b>1,426.0</b> | <b>1,420.0</b> | <b>(6.0)</b> | <b>1,432.8</b> | <b>1,420.0</b> | <b>(12.8)</b> |
| Distributed Learning & Kelly Lake | 65.0           | 76.0           | 11.0         | 95.9           | 76.0           | (19.9)        |
| District School                   | 77.0           | 0.0            | (77.0)       | 0.0            | 0.0            | 0.0           |



## School District No.59 (Peace River South)

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September 17, 2020

School District #59 Trustees

### **RE: Addition Funding for Safe Return to School**

Additional investments are being made to support a safe return to school for our students and staff. The provincial government announced additional funding of \$45.6 million to support BC schools and the federal government announced additional funding of \$2 billion for provinces and territories.

### **Provincial Safe Return to School Grant**

School District No.59's portion of the \$45.6 million is \$313,770 and is allocated as follows:

|                                  |         |
|----------------------------------|---------|
| Reusable masks and face shields  | 15,126  |
| Improved hand hygiene            | 66,356  |
| Computers & Assistive Technology | 28,951  |
| Cleaning Supplies                | 36,905  |
| Cleaning Frequency               | 166,432 |

### **Federal Safe Return to Class Fund**

The \$2 billion grant was allocated based on the number of children aged between 4 and 18 years old, with a \$2 million base amount for each jurisdiction. BC's portion of the fund was \$242.36 million. This funding will be provided in two installments, with the first disbursement expected in the Fall 2020 and the second for early 2021.

The Ministry of Education allocated the first phase of the \$121.18 as follows:

|  |               |
|--|---------------|
| Public school districts                    | 101.1 million |
| Independent schools                        | 7.96 million  |
| Holdback for emerging COVID related issues | 12.1 million  |

The one-time funding was allocated to school districts based on student headcount with a minimum allocation of \$300,000 per school district. School District No.59's first installment of the Federal Safe Return to Class fund is \$646,118, we are operating under the assumption that the second installment will be of a similar amount.

The Federal Safe Return to Class fund can be used for the following:

- Learning resources and supports

- Health and safety
- Transportation
- Before and after school child care

The district has already allocated additional resources from these funds and will continue to assess the need as we proceed through the school year. We are cognizant that this funding is one-time and needs to be spent by June 30, 2020.

Melissa Panoulis  
Secretary Treasurer



## School District No.59 (Peace River South)

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September 14, 2020

School District #59 Trustees

### **RE: Property Update – O’Brien Education Centre**

On May 1, 2020, the School District accepted an offer to purchase the O’Brien Education Centre for \$450,000. Conditions were removed on June 30, 2020 and the deal closed on August 31, 2020.

Melissa Panoulis  
Secretary Treasurer

Northern Interior Branch of BCSTA  
Growth Plan

**Goal 1: To have a strong, clearly defined and articulate voice for Northern issues in Education.**

**Objective 1: To clearly identify issues unique to Northern School Districts**

Strategies to achieve this objective include:

| Strategy  | In-services/training  | Resources/Involvement  | Cost | Date            |
|---|---|--|------|-----------------|
| 1<br>Review the growth plan which reflects the purpose of the NIB within BCSTA and encourages inclusivity and a strong northern voice on behalf of all students | <ul style="list-style-type: none"> <li>▪ NIB Meetings</li> <li>▪ Workshops</li> <li>▪ Meetings with MLAs</li> <li>▪ Regional focus &amp; diversity</li> </ul> | NIB Membership and Executive   | None | Annually at AGM |
| 2<br>Collaborate on the identification of issues unique to the North and strategies for addressing the issues.  |   | <ul style="list-style-type: none"> <li>▪ Full NIB membership</li> <li>▪ BCSTA Board Liaison</li> <li>▪ BCSTA Branch support staff</li> <li>▪ Ab Ed liaisons</li> <li>▪ District Senior Admin staff</li> <li>▪ Student achievement data and measurement process reflecting needs of NIB students</li> </ul> | None | NIB AGM         |

**Objective 2: To ensure Northern issues are brought forward to the provincial table.**

Strategies to achieve this objective include:

| Strategy  | In-services/training   | Resources/Involvement  | Cost | Date         |
|---|--|--|------|--------------|
| 1<br>Develop a process to ensure that information on local issues is communicated.          | <ul style="list-style-type: none"> <li>▪ Email</li> <li>▪ Phone</li> <li>▪ Social media</li> </ul> | <ul style="list-style-type: none"> <li>▪ Board Chairs</li> </ul>   | None | Prior to AGM |
| 2<br>Reinstate the Education Committee meetings with representatives from each member board | <ul style="list-style-type: none"> <li>▪ Identify reps at AGM (1 rep from each board)</li> </ul>   | <ul style="list-style-type: none"> <li>• Branch Education Representative,</li> <li>• Branch Education committee</li> <li>▪ Superintendent</li> </ul> | None | AGM          |
| 3<br>Provide support to Board/NIB representatives preparing to present issues               | <ul style="list-style-type: none"> <li>▪ None</li> </ul>   | <ul style="list-style-type: none"> <li>▪ Board Chairs, Trustees, BCSTA staff, NIB executive</li> </ul>   | None | Ongoing      |
| 4<br>To actively lobby the BCSTA to represent Northern issues to the government             | <ul style="list-style-type: none"> <li>▪ NIB AGM motion development</li> </ul>                     | <ul style="list-style-type: none"> <li>▪ NIB President, Provincial Councilors, Board Chairs, Trustees, BCSTA staff</li> </ul>                        | None | Ongoing      |
| 5<br>Seek Feedback from BCSTA re: status of issues and communicate with member boards       | <ul style="list-style-type: none"> <li>▪ NIB president, Provincial councilors</li> </ul>           | <ul style="list-style-type: none"> <li>▪ NIB president, Provincial Councilors, BCSTA staff</li> </ul>  | None | Ongoing      |
| 6<br>Support a candidate for the BCSTA board of directors                                   | <ul style="list-style-type: none"> <li>▪ All NIB Members</li> </ul>                                | <ul style="list-style-type: none"> <li>▪</li> </ul>  | None | AGM          |

**Goal 2: To have a strong and active membership in the Northern Interior Branch of BCSTA.**

**Objective: Encourage full participation of all NIB member boards.**

Strategies to achieve this objective include:

| Strategy  | In-services/training   | Resources/Involvement   | Cost        | Date    |
|---|--|---|-------------|---------|
| 1 Promote regular inter-communication among all trustees            | <ul style="list-style-type: none"> <li>▪ Email directory of NIB trustee members</li> <li>None</li> </ul>                           | <ul style="list-style-type: none"> <li>▪ Listserve</li> <li>▪ Facebook page</li> </ul>  | None        | Ongoing |
| 2 Ensure that trustees know about branch activities well in advance | None   | <ul style="list-style-type: none"> <li>▪ Email</li> <li>▪ BCPSEA Meetings</li> <li>▪ BCSTA Meetings</li> <li>▪ Phone calls</li> </ul>                                 | None        | Ongoing |
| 3 Provide information package to new trustees                       | <ul style="list-style-type: none"> <li>▪ Fall Education Meeting</li> <li>▪ NIB AGM</li> <li>▪ BCSTA New Trustee Academy</li> </ul> | <ul style="list-style-type: none"> <li>▪ NIB President &amp; Executive Education Committee</li> <li>▪ Email</li> <li>▪ BCSTA staff</li> <li>▪ Board Chairs</li> </ul> | Budget Item | Ongoing |

**Goal 3: To provide a Professional Development Program that encourages a broad spectrum of discussion and learning.**

Strategies to achieve this goal include:

| Strategy  | In-services/training  | Resources/Involvement   | Cost | Date    |
|---|---|---|------|---------|
| 1 To develop in-service programs to meet identified needs | <ul style="list-style-type: none"> <li>▪ BCSTA</li> <li>▪ NIB education meetings</li> </ul> | <ul style="list-style-type: none"> <li>▪ Branch Education Representative</li> <li>▪ Branch Education committee</li> <li>▪ Branch Superintendent</li> <li>▪ NIB executive</li> </ul> | None | Ongoing |
| 2 Provide a rich education program                        | <ul style="list-style-type: none"> <li>▪ BCSTA</li> <li>▪ NIB Education meetings</li> </ul> | <ul style="list-style-type: none"> <li>▪ Branch Education Representative</li> <li>▪ Branch Education Committee</li> <li>▪ Branch Superintendent</li> <li>▪ NIB executive</li> </ul> | None | Ongoing |





## School District No.59 (Peace River South)

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Agenda Item: R7.3 - Recording Board Meetings

Presented By: Trustee R. Gulick

Rationale:

I believe it is important for all stakeholders to have the opportunity to observe the school board's monthly meetings. A couple of reasons that make it difficult for stakeholders to attend our meetings are that we hold our meetings during regular business hours and our school district services an area that is up to an hour and a half drive from the board office where we hold the meetings.

I believe that it is important for our stakeholders to be engaged and our board meetings are a place to access information, particularly finance information, that is more difficult to access otherwise.

This is not a unique concept, local municipal governments and the PRRD record their meetings. There are also multiple school districts in the province that record their meetings.

With the current pandemic I believe that recording our meetings has become even more important. For stakeholders to attend our meetings in person has added a new set of logistics to our board meeting including more planning for staff and for people wanting to attend.

Proposed Motion:

THAT, the public board meetings be recorded (audio and video) and posted online for a 2 month trial period to allow for public viewing;  
WHEREAS, this new practice will be reviewed after the 2-month trial period and if the new process is approved to continue the recordings will be posted for a minimum of 365 days before expiring;  
FURTHERMORE, it is understood that technology restraints or issues may arise, and may be limited in venue's outside of the School District Board Office; therefore, recordings may not be available in those circumstances.

Thank-you for considering this motion.



# School District No.59 (Peace River South)

## 2020-21 BOARD REPRESENTATIVES

| ELECTORAL AREA 1 (Chetwynd & Rural Area)   |  |                       |
|--|--|-----------------------|
| Crystal Hillton (VICE-CHAIR)   |  | chillton@sd59.bc.ca   |
| Becky Borton   |  | rborton@sd59.bc.ca    |
| ELECTORAL AREA II (Tumbler Ridge & Area)   |  |                       |
| Roxanne Gulick   |  | rgulick@sd59.bc.ca    |
| ELECTORAL AREA III (City of Dawson Creek)  |  |                       |
| Tamara Ziemer  |  | tziemer@sd59.bc.ca    |
| Jennifer Lalonde   |  | jlalonde@sd59.bc.ca   |
| ELECTORAL AREA IV (Rural Areas surrounding Devereaux, McLeod, Parkland, Colonies, Pouce Coupe) |  |                       |
| Chad Anderson (CHAIR)  |  | canderson @sd59.bc.ca |
| Travis Jones   |  | trjones@sd59.bc.ca    |

### **Committee Representatives:**

|                                    |   |
|------------------------------------|---|
| Policy Committee                   | 3 trustees<br>(District Staff – M. Readman) |
| Professional Development Committee | 3 trustees                                  |
| Finance-Audit/Budget               | Committee Of The Whole                      |

### **Program/Provincial Council Liaisons:**

|                      |  |
|----------------------|--|
| Transportation       | Dawson Creek – 1 trustee<br>Chetwynd - 1 trustee<br>(District Staff – M. Panoulis/ W. Simlik/ J. Lekstrom) |
| BCSTA                | 1 trustee & alternate  |
| DPAC                 | 1 trustee<br>(District Staff – P. Chisholm)  |
| Aboriginal Education | Dawson Creek – 1 trustee<br>Chetwynd – 1 trustee<br>(District Staff – C. Fennell)                          |
| BCPSEA               |  |

### **School Liaisons:**

|                      |                      |                     |                      |
|----------------------|----------------------|---------------------|----------------------|
| Canalta Elem.        | T. Ziemer            | Moberly Lake Elem.  | B. Borton            |
| DCSS (SP & Central)  | J. Lalonde/T. Jones  | Parkland Elem.      | T. Jones             |
| Chetwynd Secondary   | B. Borton/C. Hillton | Peace View Elem.    | T. Jones/C. Anderson |
| Crescent Park Elem.  | J. Lalonde           | Pouce Coupe Elem.   | T. Jones             |
| Devereaux Elem.      | C. Anderson          | South Peace Elem.   | T. Jones/C. Anderson |
| Don Titus Montessori | B. Borton            | Tremblay Elem.      | J. Lalonde           |
| Ecole Frank Ross     | T. Ziemer            | Tumbler Ridge Elem. | R. Gulick            |
| Little Prairie Elem. | C. Hillton           | Tumbler Ridge Sec.  | R. Gulick            |
| McLeod Elem.         | C. Anderson          | Windrem Elem.       | C. Hillton           |



## School District No.59 (Peace River South)

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DATE: September 23, 2020

CHAIR: Roxanne Gulick

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### **Policies/Regulations for Discussion:**

### **Policies/Regulations for Circulation:**

### **Policies/Regulations for Adoption:**

- Policy 2320 - School Closure
- Policy 2350 - Organizational Chart
- Policy 3000 - Hiring of Personnel
- Policy 4050 - Grade Placement of Students
- Policy 4500 - Communicable Disease
- Policy 4560 - Visits to Schools
- Policy 4570 - Emergency Preparedness
- Regulation 6070.1 – School Bus Transportation: Walk Limits
- Regulation 6070.4 – School Bus Transportation: School Bus Passengers
- Regulation 6070.5 – School Bus Transportation: Operating Regulations
- Regulation 6070.6 – School Bus Transportation: Transportation Assistance Allowance

### **Policies/Regulations for Further Review:**

### **Policies/Regulations for Repeal:**

## **2320 School Closure**

Policy 2320

STATUS: **FOR APPROVAL**

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### *SCHOOL CLOSURE*

Adopted: May 16, 2001

Last Revised: May 20, 2009; September 2020

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#### Description:

The Board of Education recognizes that it is responsible for the provision of school facilities that allow for operational efficiency and effectiveness, health and safety of all occupants and program effectiveness for students. In addressing this responsibility, the Board may have to consider, on occasion, closure or consolidation of schools.

The Board recognizes that permanent school closure decisions require that persons in the community who could be significantly affected be given sufficient opportunity to provide input on any proposed closures, before final decisions are made.

With regard to school closure, the district will develop regulations consistent with Ministerial Order 194/08 (M194.08) (School Opening and Closure order: Ministry of Education).

*SCHOOL CLOSURE*

Adopted: November 12, 2003

Last Revised: May 20, 2009; September 2020

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**Description:**

The following regulation applies in cases of permanent school closures where, consistent with Ministerial Order 194/08 - School Opening and Closure Order. Permanent means that for a period of more than 12 months, the building will not be used to provide educational programs to students. This regulation does not apply where the Board intends to reopen the school following renovations, repairs or additions.

**1. Procedures and Process for Proposed School Closure:**

- 1.1. Any proposed closure of a school will be raised at a regular open meeting of the Board.
- 1.2. When contemplating the closure of any school, the Board will consider information including:
  - 1.2.1. impact on students' educational experience;
  - 1.2.2. number of students affected;
  - 1.2.3. financial and operational impact of the closure;
  - 1.2.4. physical age and condition of the school;
  - 1.2.5. available alternative accommodations;
  - 1.2.6. education/course/program implication for affected students;
  - 1.2.7. safety;
  - 1.2.8. projected enrolment;
  - 1.2.9. the effect of the closure on other schools;
  - 1.2.10. communication to parents, guardians and staff.
- 1.3. Following the meeting where a motion is made to begin the school closure process, information will be made available to the school and community.
- 1.4. The process of consultation for school closure shall be at least 60 days commencing from the date when the Board provides public notice as to which specific schools(s) are proposed for closure. This notice will occur through First Reading and Second Reading of a bylaw proposing school closure. A separate bylaw will be required for each school the District is proposing to close.
- 1.5. First and Second Readings of the bylaw are typically done upon announcement, with debate occurring after Second reading.

- 1.6. Third and final reading is delayed until at least 60 days have been made available for public consultation. Third reading will determine the future of the school(s) proposed to close.
- 1.7. The process of consultation should provide an opportunity for those who will be affected by a proposed closure to participate in the process. Such participation should include trustees, parents, community members, district staff, and school staff.
- 1.8. The period for public consultation will be completed by the Board prior to making a final decision on any proposed closure of a school.
- 1.9. The Board will take the following steps to ensure that public consultation has taken place:
  - 1.9.1. Make available, in writing, a full disclosure of all facts and information being considered by the school board with respect to a proposed school closure, including:
    - reasons for the proposed school closure;
    - which specific school(s) are being considered for closure;
    - how the proposed closure would affect the current catchment area for each school;
    - the general effect on surrounding schools;
    - the number of students who would be affected at both the closed school(s) and surrounding schools;
    - the effect of proposed closures on board-provided student transportation;
    - education program/course implications for the affected students;
    - the proposed effective date of the closure(s);
    - financial considerations;
    - proposed use of the closed school(s) including potential lease or sale.
  - 1.9.2 Provide an adequate opportunity for affected persons to submit a written response to any proposed school closure and information and directions on how to submit a written response to the Board. The information and directions should advise potential correspondents that their written response may be referred to at subsequent public forums respecting the closure, unless the correspondent specifically states in their written response that they wish their name and address to remain confidential
  - 1.9.3 Hold at least one public meeting to discuss the proposed closure, summarize written submissions, and listen to community concerns and proposed options.

**Discussions should include the following:**

- implications of the closure
- implementation plans, including timing of the closure
- options that the Board considered as alternatives to closure
- possible future community growth in the area of the school

- contents of written submissions presented to the Board by members of the community
- 1.9.4 The time and place of the public meeting will be advertised to ensure adequate advance notification to affected persons in the community. Generally, this will mean a letter to students and parents of students currently attending the school, and a public notice.
  - 1.9.5 The Board will also specifically notify, in writing, any potentially affected local governments, First Nations, business associations, or community associations of the time and place of the public meeting.
  - 1.9.6 The Board will keep minutes of the public meeting which include a record of concerns or options raised to the proposal.
  - 1.9.7 Following the public meeting, the Board will give fair consideration to all public input prior to making its final decision.
  - 1.9.8 Written notice should go to the homes of the students to inform parents/guardians of the decision of the Board.
  - 1.9.9 Maintain records of all consultation, including agenda, minutes, dates of consultation working group and public community consultation meetings, copies of information provided at these meetings; names of trustee/district staff who attended these meetings, a record of individuals attending public community consultation meetings, record of questions asked, and a record of transition plans/activities identified for parent/staff/students at both the school considered for closure and the school to which the students would be moved

## 2350 Organizational Chart

Policy 2350 STATUS: **FOR APPROVAL**

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### *ORGANIZATIONAL CHART*

Board Approved: June 24, 1985;

Last Revised: June 19, 2013, September 2020

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#### Description:

Recognizing the need for clearly defined reporting and staff structures for School District #59, the Board expects that the Superintendent of Schools will create an organizational chart outlining the Leadership and Management structures in the District. The organizational chart will be updated on an annual basis.

#### DISTRICT STAFF ORGANIZATION

- [See SD59 web site under Leadership Team - Organizational Chart](#)



## SECTION 3 PERSONNEL

### Part A: Hiring Employees

#### 3000 Hiring of Personnel

Policy 3000                      STATUS: **FOR APPROVAL**

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#### *HIRING OF PERSONNEL*

Board Approved: October 29, 1997

Last Revised: June 19, 2013; September 2020

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#### Description:

The Board of Education has a single employee in the Superintendent of Schools. The selection of a new Superintendent will follow a process agreed upon by the Board as a whole.

The authority to hire all school and administrative staff for the District is delegated to the Superintendent to achieve. Trustees may participate in the selection of administrators, acting in the role of consultant. The final decision will be the responsibility of the Superintendent.

## 3000 Hiring of Personnel

Regulation 3000 STATUS: **FOR APPROVAL**

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### *HIRING OF PERSONNEL*

Board Approved: October 29, 1997

Last Revised: June 19, 2013; September 2020

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1. The selection of the Secretary Treasurer will be achieved through a committee of the Board having no fewer than 3 trustees, the incumbent Secretary Treasurer (as is practical) and the Superintendent of Schools.
  - 1.1. The committee will consider applications and determine a short list for interviews;
  - 1.2. Interviews will be conducted by the Superintendent of Schools through a panel interview comprised of trustees and senior staff;
  - 1.3. The Superintendent will make the final decision regarding the Secretary Treasurer selection.
2. The selection of senior administrative staff (Assistant Superintendent, Director of Instruction, District Principal) will occur in consultation with the Board of Education. The Superintendent of Schools will:
  - 2.1. Develop a job description, with a required skills and experience profile;
  - 2.2. Consider internal candidates first. The position may be posted or, in consultation with the board, the internal candidate may be appointed to the position;
  - 2.3. If the position is posted, a short list of candidates will be developed after communicating the position vacancy and completing thorough reference checking and screening;
  - 2.4. Initiate an interview committee comprised of the Superintendent, senior staff and the Board Chairperson (or designate);
  - 2.5. Introduce the new senior administrator to the Board.
3. The Superintendent will be responsible for the selection and hiring of management staff, including Principals and Vice Principals. The Superintendent of Schools will:
  - 3.1. Develop a job description, with a required skills and experience profile;
  - 3.2. Consult with the current principal/manager concerning the attributes and needs for the position and maintain a profile of the attributes for the position after communicating where advisable, with the school's Parent Advisory Committee and school staff;
  - 3.3. Consider internal candidates;
  - 3.4. Engage in a thorough screening and reference checking process prior to establishing a short list;

- 3.5. Initiate an interview committee comprised of senior staff and at least one Trustee (the trustee assigned to the school). Where practical, the PAC chair should be invited to participate in principal interviews;
  - 3.6. Report the selection of principal to the Board as a whole and the PAC chair.
4. Selection of all other staff is delegated to the Superintendent of Schools. The Superintendent of Schools shall ensure that:
    - 4.1. Processes are in place to identify the best person for the position;
    - 4.2. Staffing levels are supported by the Board approved budget;
    - 4.3. Staff have been appropriately screened; Staff hired are qualified to meet the job requirements;
    - 4.4. All staff require a criminal record check on file.

## **4050 Grade Placement of Students**

Policy 4050

STATUS: **FOR APPROVAL**

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### *GRADE PLACEMENT OF STUDENTS*

Board Approved: February 14, 2002

Last Revised: June 19, 2013; April 20, 2016; September 2020

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#### Description:

The Board of Education believes that a change in the grade placement of a student should be considered only in exceptional circumstances.

Where a change in grade placement of a student is under consideration the Board expects that there will be a comprehensive review of all available information and options prior to permitting a change in grade placement to occur. The parents, student (where possible), and professional staff must work together to ensure a complete review.

The grade placement decision is made by the principal, in consultation with board office staff, and is subject to the Board's Parent/Student Appeal By-Laws. Regardless of the student's grade placement, the Board expects that the student's program will be appropriate to their educational needs.

*GRADE PLACEMENT OF STUDENTS*

Board Approved: February 14, 2002

Last Revised: June 19, 2013; April 20, 2016; September 2020

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Description:

1. If a change in the grade placement of a student is under consideration, the Board expects the Principal, with the School Based Team, to:
  - 1.1. Review current assessment information and other documentation concerning the student's progress and development;
  - 1.2. Review intervention strategies previously attempted;
  - 1.3. Consider all available options for supporting the student in an age-appropriate environment;
  - 1.4. Consult with district staff.
2. If the decision for a change in grade placement is not in favour of the parent or student's request, the written decision, accompanied by ByLaw 3-08 Student Appeal Procedure, will be provided to the parent.

## **4500 Communicable Disease**

Policy 4500

STATUS: **FOR APPROVAL**

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### *COMMUNICABLE DISEASE*

Board Approved and Codified: April 28, 1986

Last Revised: June 19, 2013; September 2020

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#### Description:

The Board of Education recognizes that communicable diseases present a risk to students, staff and the community. As such, the District and schools will have procedures in place for dealing with students and staff who have contracted an infectious disease.

*COMMUNICABLE DISEASES*

Board Approved and Codified: April 28, 1986

Last Revised: June 14, 2000

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**Description:**

1. Decisions by schools to intervene to prevent the spread of communicable diseases are to be made in collaboration with the Medical Health Officer and the Superintendent of Schools.
  - 1.1. The responsibility for providing medical information and controlling the spread of a communicable disease belongs with Northern Health, specifically with the Medical Health Officer. The School District takes direction from the Medical Health Officer in these situations. It should be noted that the circumstances surrounding each situation are unique and changes to plans may be required by the Medical Health Officer.
2. If a communicable disease is identified and involves significant risk to students, staff or community, the Superintendent of Schools will implement a plan and guidelines as outlined by the Medical Health Officer.
  - 2.1. The School District's role is helping health professionals with the logistics of informing staff, students and parents about procedures.
3. Procedures:
  - 3.1. Staff must be prepared to implement the following procedures immediately, when suspecting a communicable disease of students or staff.
    - 3.1.1. The Principal will contact the Superintendent of Schools.
    - 3.1.2. The Superintendent of Schools will contact the Medical Health Officer regarding the need for activating an action plan.
    - 3.1.3. The Principal will ensure that contact data for all students is up to date.
    - 3.1.4. The Principal will ensure that all students who may have been exposed are identified.
    - 3.1.5. The Superintendent of Schools and the Medical Health Officer will communicate frequently. The Medical Health Officer will give direction on:
      - What the planned response needs to be at the school, district and community level;
      - When and how information should be provided to parents and students.

## **4560 Visits to the Schools**

Policy 4560

STATUS: **FOR APPROVAL**

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### *VISITS TO THE SCHOOLS*

Board Approved and Codified: March 17, 1986

Last Revised: June 13, 2013; September 2020

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#### Description:

The Board of Education and staff of School District #59 welcome members of the public to visit schools.

The superintendent is authorized to establish administrative procedures that will:

- Maintain the safety of all staff and students;
- Provide for a welcoming environment;
- Ensure that the purpose of such visits will enhance the effect of the educational program.

All meetings with staff should be pre-arranged. It is preferable that parent-teacher conferences be held before or after instructional time so that the normal activities within the classroom are not disrupted.

For the protection of everyone, all school staff are to direct visitors to the office where sign-in and sign-out procedures will occur. Any visitor not reporting to the office will be reported to the principal.



## Emergency Preparedness

Policy 4570

STATUS: **FOR APPROVAL**

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### *Emergency Preparedness*

Board Approved: September 23, 2020

Last Revised:

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#### Description:

An emergency is a sudden, unexpected occurrence requiring immediate action to stabilize a situation.

The Board of Education recognizes the importance of being prepared for various types of emergencies, both natural and human caused, that could occur in the school district. There is a need to have appropriate plans and procedures in place to deal with these emergencies at school and district facilities or involving school transportation.

It is important that information is communicated and made available to students, employees and parents about emergency plans and procedures established in the district.

The Superintendent of Schools will develop the plan and procedures to guide the district through any emergency.

*Emergency Preparedness*

Board Approved: September 23, 2020

Last Revised:

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Description:

1. Direct responsibility for what may occur immediately following a response to a 911 call will lie with the Prime Responders (such as the RCMP, fire department, Regional Emergency Operation Center, or NHA Medical Officer). The District's first responsibility is to ensure the immediate safety of students and staff by activating the appropriate emergency plan.
2. A standardized emergency operations plan and procedures will be developed, implemented and maintained for all school, district facilities and school buses (See AP201 - [SD59 Peace River South School District Standardized Emergency Operations Plan](#)), and that:
  - 2.1. All employees shall be made aware of the emergency plans and procedures to be followed at their work site, to ensure their safety and the safety of others,
  - 2.2. Students and employees shall practice the emergency procedures implemented at their school or work site,
  - 2.3. Parents shall be advised of the emergency procedures developed at their child(ren)'s school(s).
  - 2.4. Plans will be posted at each school district site (Flip Chart)
  - 2.5. This policy shall be reviewed annually by the District Emergency Response Committee, and school plans shall be reviewed annually by school Joint Health & Safety Committees.
3. Other Supporting Documents:

[SD59 Pandemic Response Plan](#)

[School Critical Event Response Protocol](#)

## 6070 School Bus Transportation



Policy 6070

STATUS: ADOPTED

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### *SCHOOL BUS TRANSPORTATION*

Board Approved: May 01, 1983

Last Reviewed: September 2013; October 2017

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The Board of Education believes that by offering school bus services to eligible students, it allows those students better access to educational programs

#### **Definitions and Limits:**

##### Bus Fleet:

Bus fleet refers to the fleet owned and operated by SD 59 and any buses contracted by the district for the purpose of transporting students in SD 59.

##### Eligible Students:

Eligible students are ones who live outside the city limits and are in excess of .8 kilometres (800 metres) from the school in their assigned catchment area. Eligible students are registered in and attend School District # 59 schools.

Eligibility includes students inside the city limits that have been designated, through school closure, to a receiving school that is greater than 800 metres from their original catchment area.

Rural elementary students attending the French Immersion program in Dawson Creek are eligible for transportation services to Ecole Frank Ross.

Eligibility is not intended to mean that students have the “right” to transportation services. Bus service is a privilege, which eligible students are able to use.

Being eligible for transportation services does not guarantee full door-to-door services. Factors such as cost, distance, effect on pick-up and drop-off times, consistency of student ridership, and student behaviors will impact the availability of the transportation services provided.

##### Non-Public School Bus Students:

Students attending private schools and/or accredited Northern Lights College programs may be permitted to ride on School District # 59 buses.

##### Walk Limits:

A walk limit is the distance from a student’s driveway to the nearest bus route. If the distance exceeds 800 m, eligible students may be entitled to bus service.

### Bus Stop:

In accordance with the Motor Vehicle Act, a bus stop is a designated school bus stopping place that has clear visibility in all directions for a minimum of 60 metres, and is required for the purposes of loading or off-loading students. The primary requirement of a bus stop is that it will assure the safe conveyance of students from the bus to their loading location.

### School Bus Transportation – Responsibilities and Oversight:

The SD#59 Transportation System shall be under the immediate direction of the Transportation Manager. General oversight shall be under the direction of the Director of Operations.

### Transportation Policy and Regulation:

Transportation policy and regulation adopted by SD#59 shall be in compliance with provincial and federal regulation.

### Non-public Maintained Roads:

Non-public maintained roads are those that are not maintained by the contractor designated by the Province of British Columbia to carry out those contracts.

### Transportation Assistance Allowance:

Upon application, parents/guardians may be eligible for the Transportation Assistance Allowance. This allowance is available to support students that are eligible for transportation services but have been denied due to circumstances other than student misbehavior. The amount per kilometer is set by the Board of Education, and the application is approved by the Transportation Manager.

### Non-District use of District-Owned Buses:

District owned school buses shall be available for non-District use, only for purposes that have been authorized by the Board.

### School Bus Insurance:

All buses, carrying SD#59 students shall carry a minimum basic insurance of 10 million dollars. All carriers of SD#59 students will ensure that they meet regulations and safety criteria established by insurance and provincial regulatory agencies.

### Curricular and Extra Curricular Transportation:

The Board believes curricular and extra-curricular activities are an integral part of education programs developed for students. Transportation services will be made available for such travel on a fee for service basis to participating SD#59 schools.

### Transportation Fees:

The Board of Education believes that their first priority is to support and preserve quality, educational services to the students of the District. With that in mind, the Board will not permit resources to be removed from the classroom in order to sustain transportation services. Therefore, depending on budgetary constraints from year to year, the Board reserves the option to:

1. Charge non-eligible riders (e.g., private school students);
2. Charge riders requesting transportation services to a school, other than the school within their designated catchment area;
3. Reduce transportation services overall to stay within budget.

*SCHOOL BUS TRANSPORTATION - WALK-LIMITS*

Board Approved: May 1983

Last Revised: March 24, 2010; October 2017, **September 2020**

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Description of Limits:

1. To/From Bus Stops: 800 metres (1/2 mile)
  - a) Walking distances shall be calculated as distances walked on publicly maintained roads and shall not include distances walked on private property.
2. To/From Schools:
  - a) Students living within municipal limits are not eligible to receive school bus service, regardless of walking distances to the school in their catchment area. Exceptions to this regulation are as follows:
    - The Board of Education has amalgamated the catchment areas of 2 or more schools, and their planning includes transportation services for students to attend the identified receiving school.
    - Students with special needs may be supplied with transportation service from their residence to school and return.
    - For compelling reasons, and through the Appeal provision in law, the Board of Education may permit the transportation of a student living within city/town limits. Such student passengers may be permitted to ride on a space available basis only, where no extra stops or distances shall be incurred.
3. Walk Limits may be temporarily waived in cases where:
  - a) Students with identified special needs.
  - b) An emergency medical situation occurs for a student.
  - c) When extreme weather conditions prevail.
4. Transportation services may not be provided in cases where:
  - a) In the opinion of the Transportation Manager the roads involved are not (consistently) suitable for bus travel.
  - b) A maintained and/or suitable turnaround is not available.
  - c) A bus route extension directly affects the pick-up and/or the length of the ride time for other students.
  - d) A bus route extension directly affects operational cost to the district.
  - e) A bus route extension or deviation is requested to accommodate transportation to a school outside the catchment area identified for the student(s).
5. Subject to the above limits, route extensions may be granted for:
  - a) 1 Student - up to 3.2 km (2 miles) per pick up location
  - b) 2 Students - up to 4.8 km (3 miles) per pick up location
  - c) 3 Students - up to 6.4 km (4 miles) per pick up location
  - d) 4 Students - up to 8.0 km (5 miles) per pick up location

6. Should transportation service be denied to eligible students due to the above conditions, Transportation Assistance shall be made available in accordance with existing regulations.

*SCHOOL BUS TRANSPORTATION - AUTHORIZED NON-PUBLIC SCHOOL BUS PASSENGERS*

Board Approved: February 11, 1985

Last Revised: June 19, 2013; October 2017; October 2018

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Description:

1. School District employees are authorized to ride school buses under the following situations:
  - a) While performing their duties,
  - b) An emergency situation,
    - a) For the purpose of this regulation, an emergency situation is defined as a situation where an employee cannot reach his or her place of employment for one of the following reasons:
      - o Mechanical breakdown of their usual transportation.
      - o Extreme weather and/or road conditions.
2. Volunteers approved by school authority or designate that are providing services to students may be permitted rider status on a space-available basis.
3. Providers of contract services to the District (with the permission of the Transportation Manager).

*Note: The above reasons are not intended to provide sustained or repeated riding privileges.*

4. The following non-public school students are permitted to ride school buses provided deviation from the normal route is not required:
  - a) Private school K-12 students.
  - b) Northern Lights College students.
  - c) Adults with Special Needs
    - a) Transportation may be provided to adults with special needs to attend approved educational facilities subject to the following conditions:
      - (a) That the destination facility be approved by the District as being an educational or training centre.
      - (b) That transportation only be provided on a space available basis, and that no additional costs be incurred.
      - (c) That permission is granted based on a District assessment of each individual's suitability to travel in a school bus environment.
      - (d) That appropriate measures be taken to properly introduce each individual and the circumstances to the driver, the children, and the parents on the route involved.
      - (e) That the District may limit the number of adults with special needs that may be allowed on one bus.

5. At the discretion of the Transportation Manager, children of a student may be provided bus service with the following conditions:
  - a) Parent will be responsible for safety of the child,
  - b) Parent may not bring onto the bus large items such as buggies, strollers, etc.,
  - c) If required, the child must be secured in a CSA approved child seat (provided by the parent) that is tethered to the bus seat system with an approved seat belt/harness system.
  
6. At the discretion of the Transportation Manager, a SD #59 Bus Operator may be permitted to transport one child on the operator's bus route with the following conditions:
  - a) The Bus Operator must be the legal guardian of the child,
  - b) If required, the child must be secured in a CSA approved child seat that is tethered to the bus seat system with an approved seat belt/harness system.

*NOTE: The above is dependent on the following:*

- *there is space available on the bus(es) required to carry the student/adult;*
- *no additional bus stops will be permitted for pick up or drop off;*
- *adult students submit a clear criminal record check for working with children and vulnerable adults prior to permission being granted;*
- *compliance with the code of conduct regarding behavior on the school bus;*
- *they maintain a good standing in their account if a fee for service structure is in effect.*



*SCHOOL BUS TRANSPORTATION - RESPONSIBILITIES & DUTIES*

Board Approved: May 1983

Last Revised: June 19, 2013; October 2017

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Description:

**1. Director of Operations:**

- a) Generally, oversees the efficiency of school bus operations;
- b) Recommend policy or regulation changes for review by the Policy Committee.

**2. Transportation Manager:**

- a) Responsible for overall safety and operation of the transportation department;
- b) Establish routes, schedules and stops to serve designated school catchment areas;
- c) Oversee driver training, maintenance schedules and repairs to the bus fleet;
- d) Establish communication protocols between schools, drivers and parents to ensure student safety;
- e) Provide overall supervision of riding privileges based on student behaviors on the bus;
- f) Work in consultation with school Principals to establish consequences for inappropriate student behavior on the bus.

**3. Superintendent of Schools or Designate:**

- a) Recommend Policy/Regulation changes to the Board;
- b) Authorize field trips longer than 1 day;
- c) Regulate school start and dismissal times;
- d) Establish a District calendar describing days that school will be in session.

**4. Principals:**

- a) In conjunction with the Transportation Manager and bus driver, principals will work together to establish consequences for students whose conduct aboard a school bus is deemed unsafe or inappropriate;
- b) Principals are responsible for the safety of students in the loading zone of a school, and will assign appropriate supervision;
- c) Will authorize field trips and book school bus services as needed.

**5. Bus Operators:**

- a) Bus Operators are responsible for the safe operation of the bus;
- b) Bus Operators bear primary authority over students while they are aboard the bus;
- c) In circumstances where a teacher is riding the bus with the students, the teacher will assume primary responsibility for student behavior.;
- d) Bus Operators shall follow assigned routes, adhering strictly to designated pickup and drop off stops, and meeting assigned schedules;
- e) Bus Operators may not extend or vary a route, or deviate from their assigned route, except in the event of road closure or emergency circumstances, without the expressed permission of the Transportation Manager.

**6. Parents/Students will:**

- a) Abide by the posted passenger regulations;
- b) Arrive at pick-up points on time;
- c) Ensure that the student's clothing is appropriate for weather conditions;
- d) Assume responsibility for students until they board the bus, and after they leave the bus;
- e) Not board any bus without the consent from the driver.
- f) Communicate to the school and/or bus garage if a child will not be riding the bus.

*SCHOOL BUS TRANSPORTATION - SCHOOL BUS PASSENGERS*

Board Approved: May 1983

Last Revised: June 19, 2013; October 2017; **September 2020**

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## Description:

1. Students shall:
  - a) conduct themselves in a respectful and orderly manner;
  - b) follow instructions given by the bus driver;
  - c) remain seated until they reach their destination;
  - d) follow safe bus rules (as posted in bus);
  - e) follow safe bus procedures (available in schools).
2. Parents shall ensure that their child:
  - a) is at the correct pick-up spot approximately five minutes early;
  - b) waits for, and boards, the bus in a safe manner;
  - c) returns home safely, from the designated bus stop, at the end of the school day;
  - d) recognizes that, under these regulations, appropriate disciplinary action may be taken for any unsafe or inappropriate behavior on the school bus.
3. Bus Operators shall:
  - a) implement written bus procedures which apply fairly and consistently to students;
  - b) ensure that bus procedures and expectations are communicated to parents and students;
  - c) report rule infractions;
  - d) use their best judgment and follow a progressive discipline model.
4. Progressive discipline procedure:
  - a) Verbal Warning - Normally, a verbal warning will be given by the Bus Operator to correct student misbehavior while aboard the bus.
  - b) Written Warning - Should the verbal warnings be ignored and student conduct continues to be unacceptable, the Bus Operator will issue a written warning. A written warning may also be given when misconduct is serious enough to warrant parents (or guardians) being notified of the student's behavior.
  - c) Suspension:
    - i) Should the written warnings not be heeded or extreme behaviour occurs, the Bus Operator will request a suspension of riding privileges. The Bus Operator will not determine the length of the suspension, but will provide input to the Transportation Manager.
    - ii) Once a request for suspension is received, the Transportation Manager and the Principal of the student concerned will discuss the student's behaviors. A suitable suspension of bus riding privileges may occur, with notification given as required.
    - iii) First Occasion - normally a one (1) to five (5) day suspension of bus riding privileges

- iv) Second Occasion - normally a two (2) to ten (10) day suspension of bus riding privileges.
- v) Third Occasion - Should circumstances warrant suspension of bus riding privileges in excess of 10 days, the incident shall be discussed with the Superintendent of Schools or designate, who may authorize an indefinite suspension of bus riding privileges. Indefinite suspensions shall be reviewed periodically and bus riding privileges may be reinstated. The board shall be advised of all indefinite suspensions and subsequent reinstatements.
- vi) Misbehavior on a school bus may result in further consequences, to be determined by the school principal.

5. Process for dealing with concerns:

- a) Concerns go to the Transportation manager to be resolved. Should a concern be unresolved, it may be referred to the Director of Operations.

## **SCHOOL BUS PASSENGER REGULATIONS**

1. The following regulations apply to all passengers carried aboard district-owned, contracted or chartered school buses:

- a) The Bus Operator has immediate authority of the School bus at all times;
- b) The Bus Operator may designate seating for any purpose;
- c) Student behavior and conduct must not create a distraction for the Bus Operator;
- d) For the safety of students, no eating or drinking is permitted on the bus;
- e) Students are responsible for maintaining their area of the bus in a neat and presentable manner;
- f) Students will remain in their seat and will not extend arms or heads out of windows;
- g) When loading or unloading the bus, students must obey directions from the Bus Operator.

2. The following items shall not be taken aboard a school bus under any circumstance:

- a) Skis and poles;
- b) Skateboards and snowboards;
- c) Sleighs, toboggans, or snow shoes;
- d) Any item deemed a hazard;
- e) Furniture or other shop items if they have sharp projections or are too large to hold on the owner's lap;
- f) Pets or animals of any description.

3. It is permissible for students to carry aboard school buses the following items subject to limitations as noted:

- a) Hockey sticks or curling brooms, provided they can be secured between the seat and the wall of the bus;
- b) Ice skates if secured in a heavy canvas bag and carried on the owner's lap, or stowed under a seat;
- c) Small musical instruments carried in the manufacturer's box or a secured carrying case. The instrument must be carried in owner's lap at all times and may not travel on a vacant seat;
- d) Electronic devices may be used while on the bus ONLY with the permission of the driver, and must not interfere with the driver or other passengers;
- e) Field Trip Equipment and Supplies;

- f) Personal clothing is packed in a bag or backpack;
- g) Groceries and supplies that are packed in boxes and stowed under or between seats;
- h) Bags and boxes shall not be stored in the aisles, block emergency exits, or be stacked between seats higher than the seat backs.

*SCHOOL BUS TRANSPORTATION - OPERATING REGULATIONS*

Board Approved: May 1983

Last Revised: March 24, 2010; October 2017; November 2017; **September 2020**

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Description:

The following regulations are applicable to the operation of the district school transportation system:

1. Bus Garage Operating Hours:
  - a. The bus garage shall be staffed with people who are able to implement support and/or emergency procedures during times when buses are conducting their morning and afternoon runs. Otherwise the bus garage will follow regular business hours from 8:00 A.M. to 4:00 P.M.
2. Route Design:
  - a. Where practical, the following are guidelines when designing routes:
    - i. Students will be picked up after 6:30 A.M. and, brought home before 5:00 P.M.;
    - ii. Bus stop locations shall be established away from heavily used roadways whenever/wherever possible.
3. Use of Headlights:
  - a. School bus headlights shall be turned on whenever the bus is in operation.
4. Railway Crossing:
  - a. All school buses, operated or contracted by the district, shall stop at all uncontrolled railway crossings.
5. Non-public maintained roads:
  - a. Buses operated by SD #59 do not travel on non-public maintained roads while transporting students. Exceptions may be made at the discretion of the Transportation Manager.
6. School Catchment Areas - See Policy #4000
7. Maintaining Route Schedules:
  - a. Buses shall not leave designated stops ahead of scheduled times in the morning.
  - b. Buses running behind schedule in excess of 20 minutes shall be announced over the local radio station and on the website. Once announced, the revised schedule shall be maintained for that trip.
8. Responsibility for School Bus Passengers In-Transit in Rural areas only:

- a. Unless requested otherwise by a parent or guardian, a student shall board and disembark only at his/her appointed bus stop(s);
  - b. School departure times shall be posted in a prominent location in each school bus;
  - c. There is no obligation for Bus Operators to wait for secondary students beyond the posted departure times;
  - d. An elementary student riding the bus in the morning must be accounted for or proper authorities notified of missing students prior to the bus departing the school.
9. Transportation of students with Diversabilities:
- a. The Principal or a designated staff will take custody of with diversabilites upon arrival at school. When returning students to their home the bus Driver will follow prescribed practices established by the school and the Transportation Manager.
10. Seating Arrangements:
- a. Students are permitted to be seated three to a seat where this can be accomplished in comfort.
  - b. Smaller children will normally be seated to the front of the bus where the Operator can oversee them.
  - c. Any student may be moved to any seat on the bus at the Operator's discretion.
  - d. The rated seating capacity of the school bus shall not be exceeded at any time.
11. Bus Operator Training:
- a. Bus Operators will normally spend an appropriate time training on each route before driving the route solo.
12. Bus Operators' Periodic Medicals:
- a. All Bus Operators require medical examinations every two (2) years;
  - b. All Bus Operators over 50 years of age require medical examination annually.
13. Provision of School Bus Communications:
- a. All regular scheduled school buses shall be equipped with a two-way radio, capable of maintaining contact with the Bus Garage throughout the school bus route.
14. Disposition of Used Buses:
- a. Used school buses shall be disposed of as follows:
    - i. District signs, school bus designations, etc. will be blacked out;
    - ii. Red flashing lights will be rendered inoperative;
    - iii. Disposition of buses shall be approved by the board;
    - iv. Buses shall be sold at public auction and/or at the discretion of the Board, buses may be directly donated or sold to private schools or not-for-profit organizations.

*SCHOOL BUS TRANSPORTATION - TRANSPORTATION ASSISTANCE ALLOWANCE*

Board Approved: May 1983

Last Revised: September 2013; October 2017; **September 2020**

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Description:

1. Transportation Assistance Allowance, upon application, may be paid to parents/guardians of eligible students who:
  - i) Attend a school in the district and for whom redesigning a route to accommodate pick up and drop off would adversely affect other students;
  - ii) Attend Kindergarten and the provision of transportation for them would be impractical due to the effect on existing routes;
  - iii) Live beyond authorized route extensions;
  - iv) Live on routes not suitable for school bus travel;
  - v) Have disabilities and require special care or conveyance assistance or appliances that are not available;
  - vi) Would normally be entitled to school bus service, but payment of assistance allowances results in significant savings to the Board.
2. The Transportation Manager, in consultation with the Director of Operations and Secretary Treasurer, shall periodically review the Transportation Assistance Allowance rates and make changes if required. Any recommended changes to the Transportation Assistance Allowance will be brought forward to the Board of Education for approval.
3. When the Board chooses to make transportation assistance payments for regular home to school travel in lieu of providing school bus service the full responsibility for safe transportation and insurance coverage rests with the vehicle owner.



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*SCHOOL BUS TRANSPORTATION - OPERATION DURING INCLEMENT WEATHER*

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Board Approved: May 1983

Last Revised: March 24, 2010; October 2017

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Description:

**1. Bus Fleet Cancellation Due to Severe Weather:**

- a) The Transportation Manager is authorized, at his discretion, to cancel school buses due to severe weather and/or dangerous road conditions;
- b) The Transportation Manager will monitor weather/road conditions, utilizing reports from various agencies when/where required;
- c) The safety of the students and the drivers will be paramount in consideration of bus fleet operation/cancellation;
- d) Bus cancellations due to severe weather will be announced over local radio stations and posted on the SD#59 website.

**2. General Factors When Deciding to Cancel bus Travel:**

- a) Cancellation of bus services is based on a review of the weather conditions and combinations of various factors. This includes examining temperature, wind velocity, drifting, visibility, wind chill, road conditions, and the weather forecast for the next 8 hours. The Board authorizes the Transportation Manager to exercise judgment and experience based on the following factors:
  - i) Buses will be cancelled when the ambient temperature is -35° Celsius or colder. Additional factors in deciding to cancel fleet travel will include considering the ambient temperatures in the rural areas served by the fleet;
  - ii) Buses will be cancelled when a combination of falling/blowing/drifting snow and/or cold temperatures present a considerable safety risk for visibility factors or for buses to become stuck on rural roads;
  - iii) Buses may be cancelled when the wind chill, combined with the ambient temperature, is colder than -35° Celsius;
  - iv) Buses may be cancelled when a combination of factors have produced poor road conditions that present a considerable safety risk for buses to lose traction.

**3. Early Departure of the Buses Due to Deteriorating Weather or Extreme Circumstances**

- a) The Transportation Manager is authorized to dispatch the fleet in the event severe weather conditions or extreme circumstances emerge through the course of a school day;
- b) Parent/Guardian requests regarding where students are to be dropped off in the event of early departures shall be complied with where possible;
- c) Principals will be notified as soon as the decision is made for early departure of the fleet and will put into motion their plan for parent/student reunification;
- d) All early departures shall be announced over local radio stations and posted on the SD#59 website.

*SCHOOL BUS TRANSPORTATION - NON-DISTRICT USE OF DISTRICT-OWNED SCHOOL BUSES*

Board Approved: May 1983

Last Revised: June 9, 2013; October 2017

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Description:

- 1) Board owned School Buses shall be available for non-District use, subject to the following:
  - a) A formal request will be made to the board describing the services required and purpose for the travel.
  - b) Subject to School Act Regulations, the Board may enter into an agreement with self-insured, educational or recreational organizations, in order to provide transportation services for school age children to attend educational or recreational programs.
  - c) Only bus drivers employed by the School District shall drive Board-owned school buses.

*SCHOOL BUS TRANSPORTATION - LIABILITY INSURANCE REQUIREMENTS*

Issued: February 24, 1986

Last Revised: March 24, 2010; October 2017

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Description:

1. Vehicles used must have valid school bus permits issued by the Motor Vehicle Department.
2. Current passenger lists shall be maintained and a copy carried on the bus.
3. The minimum coverage for liability insurance to be carried by the School District shall be \$10,000,000 for each bus.
4. The minimum coverage for liability insurance for all other School District owned vehicles shall be 1,000,000. After that limit, the School Protection Plan (SPP) Liability Agreement will apply up to the School Protection Program limit of coverage.
5. When outside bus services are contracted to carry students or staff, the carrier shall have a minimum of \$10,000,000 liability insurance for each bus.
6. The minimum insurance that a private vehicle owner must carry with ICBC is \$200,000. The recommendation of the District is that employees carry \$2,000,000 to \$5,000,000 for their personal protection. When a SD#59 employee or volunteer is transporting students as part of their assignment, ICBC (APV212) policy will bridge liability insurance between \$200,000 and \$1,000,000. After that limit, the SPP Liability Agreement will apply up to the SPP limit of coverage. All conditions apply for coverage from SPP as would apply for ICBC (e.g.; DUI will waive insurance).
7. Where a vehicle is insured under a Personal Use policy with ICBC, that vehicle may be used for 6 trips per calendar month to conduct work activities. It is important to note that a round trip constitutes 2 trips. If an employee is likely to exceed 6 occasions (or 3 round trips) using their personal vehicle, they are advised to upgrade their insurance to a Business Use policy. The school will pay the difference in cost between Personal and Business Use policies. A letter describing the differential cost is available upon request from the insurance agent.

*SCHOOL BUS TRANSPORTATION - CURRICULAR AND EXTRA CURRICULAR TRANSPORTATION*

Issued: February 24, 1986

Last Revised: June 19, 2013; October 2017

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## Description:

1. The Board authorizes curricular and extra curricular transportation using district owned, or contract vehicles.
  - a) A per kilometre fee will be established and reviewed annually by the Transportation Department;
  - b) In addition to the per kilometre fee levied, schools using District owned school buses shall be responsible for the driver's wages, food and lodging costs resulting from a bus trip;
  - c) If contracted vehicles are used, there shall be a formal written contract for the transportation required;
  - d) The Principal will name a supervisory teacher to exercise the Board's authority, to assume responsibility for the field trip and ensure supervision of travel. Where athletic trips are considered, this supervisory role may also be carried out by an Extraordinary Volunteer Coach (Board Policy 4290);
  - e) The supervisory teacher shall ensure that the transportation of students is in accordance with the *Field Trip Handbook Policy/Regulation/Practice* (Board policy 4220) and Transportation of Students (Best Practice: HS-05);
  - f) Passenger and vehicle loading lists, including names and phone numbers, shall be available in the school and a copy with the supervisory teacher and the Bus Operator.
  
2. The Board authorizes the use of volunteer motor vehicles (school district employee, parent, or community volunteer) for school activities within 250 km from the campus of origin. For travel beyond the limit, a school bus, or commercial carrier is required.
  - a) Any school authorized activity requiring transportation shall be approved by the Principal and in accordance with School Board Policy and Regulation;
  - b) The supervisory person shall ensure that any field trip and safety requirements connected with the trip are met;
  - c) No more than four (4) passengers (not including the driver) will be carried;
  - d) The supervisory teacher shall ensure that the transportation of students is in accordance with Board policy (see *Field Trip Handbook: Policy/Regulation/Practice*) and the Best Practice: Transportation of Students.