



Date: Tuesday, September 22, 2020
Time: 6:00 p.m.
Venue: DESC – Shuswap Lake Room

Item	Description	
1.	CALL TO ORDER	
2.	WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY We open the meeting with the acknowledgement that the Board holds its meeting on the traditional territory of the Secwepemc people.	
3.	ADOPTION OF AGENDA – CHANGES / ADDITIONS <u>Recommendation</u> <i>That the Board of Education adopt the September 22, 2020 Regular Board Meeting Agenda as presented.</i>	
4.	ADOPTION OF BOARD MEETING MINUTES	
A.	Regular Board Meeting Minutes – June 16, 2020	Pg.6
	<u>Recommendation</u> <i>That the Board of Education adopt the Regular Board Meeting Minutes of June 16, 2020 as presented.</i>	
B.	Special Board Meeting Minutes – August 31, 2020	Pg.13
	<u>Recommendation</u> <i>That the Board of Education adopt the Special Board Meeting Minutes of August 31, 2020 as presented.</i>	
5.	ADOPTION OF IN-CAMERA MEETING SUMMARY	
A.	Summary of In-camera Meeting – June 16, 2020	Pg.15
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the In-camera Meeting of June 16, 2020 as presented.</i>	

Item	Description	
B.	Summary of Special In-camera Meeting – June 18, 2020	Pg.17
	<u>Recommendation</u> <i>That the Board of Education adopt the Summary of the Special In-camera Meeting of June 18, 2020 as presented.</i>	
6.	BUSINESS ARISING	
A.	None	
7.	ANNOUNCEMENTS	
6.15pm	A. COVID-19 Updates	
	i. General Safety	
	ii. Education Outreach Program	
	iii. Federal Funding	Pg.18
B.	Peter Jory, Superintendent	
C.	Trustees	
8.	DELEGATIONS	
6.40pm	A. District of Sicamous – Exploration of a financial partnership for a Multi-Sport Complex Joe McCulloh, Operations Manager, District of Sicamous	Pg.21
9.	EDUCATION COMPONENT	
A.	None	
10.	DISCUSSION ITEMS	
A.	None	
11.	COMMITTEE REPORTS	
7.00pm	A. Education Directions Committee Chair: Trustee Marianne VanBuskirk	
	B. Finance & Facilities / Audit Committee Chair: Trustee Amanda Krebs	
7.05pm	i. School District No. 83 Financial Statement Discussion & Analysis Director of Finance: Gary Greenhough	Pg.23
	Board Information	
	2019-20 Year End Financial Statements KPMG, Partner: Murray Smith Director of Finance: Gary Greenhough	Pg.38
	<u>Recommendation</u> <i>That the Board of Education approve Version 8835-8090-6107 of the 2019-20 Annual Financial Statements, as presented.</i>	

Item	Description	
7.20pm	ii. 2019-20 Underspent Targeted Aboriginal Education Funding Secretary-Treasurer: Alanna Cameron	Pg.83
	Board Information	
7.25pm	iii. Summer 2020 Facilities Projects – Presentation Director of Operations: Trevor Bettcher	Pg.85
	Board Information	
7.35pm	iv. Board Internal Calendar Secretary-Treasurer: Alanna Cameron	Pg.89
	<u>Recommendation</u> <i>That the Board of Education adopt the 2020-21 Revised Internal Administrative Calendar, as presented.</i>	
7.40pm	v. Risk Assessment – Reputation Secretary-Treasurer: Alanna Cameron	Pg.91
	Board Information	
7.45pm	C. Labour Relations Committee Chair: Trustee Quentin Bruns	
7.50pm	D. Partner Group Liaison Committee Chair: Trustee Marty Gibbons	
7.55pm	E. Policy Committee Committee Chair: Trustee Tennile Lachmuth	
	i. Policy 138 Livestreaming and Electronic Board Meetings – First Reading	Pg.93
	<u>Recommendation</u> <i>That the Board of Education approve the first reading of Policy 138 – Livestreaming and Electronic Board Meetings.</i>	
	ii. Policy 160 Policy Development – First Reading	Pg.98
	<u>Recommendation</u> <i>That the Board of Education approve the first reading of Policy 160 Policy Development.</i>	
	iii. Policy 220 - Inquiries and Concerns – Second Reading	Pg.104
	<u>Recommendation</u> <i>That the Board of Education approve the second reading of Policy 220 Inquiries and Concerns.</i>	

Item	Description	
	iv. Policy 240 Volunteers in Schools – Second Reading	Pg.111
	<u>Recommendation</u> <i>That the Board of Education approve the second reading of Policy 240 Volunteers in Schools.</i>	
12.	COMMITTEE OF THE WHOLE	
	A. None	
13.	BCSTA UPDATE	
	None	
14.	BCPSEA UPDATE	
	None	
15.	FNEC UPDATE	
8.15pm	Trustee: Marty Gibbons	
16.	INFORMATION ITEMS	
	A. None	
17.	OTHER	
8.20pm	A. Board Working Session Board Chair: Amanda Krebs	
	i. Procedural Bylaws – Amendment September 2020	Pg.116
	<u>Recommendation</u> <i>That the amended Procedural Bylaws of the Board of Education of School District No. 83 (North Okanagan-Shuswap) be read a first time on the 22nd day of September 2020.</i>	
	<u>Recommendation</u> <i>That the amended Procedural Bylaws of the Board of Education of School District No. 83 (North Okanagan-Shuswap) be read a second time on the 22nd day of September 2020.</i>	
	ii. 2020-21 Board Work Plan	Pg.129
	<u>Recommendation</u> <i>That the Board of Education adopt the 2020-21 Board Annual Work Plan as presented.</i>	
	Board Evaluation – verbal update Board information.	Pg.133

Item	Description
	iv. Board Committee Assignments – verbal update Education Directions – Committee Chair Marianne VanBuskirk Finance and Facilities/Audit – Committee Chair Amanda Krebs Labour Relations – Committee Chair Quentin Bruns Partner Group Liaison – Committee Chair Marty Gibbons Policy – Committee Chair Tennile Lachmuth Board Information.
18.	QUESTION PERIOD
8.45pm	<i>The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations.</i> <i>Question Period is not a platform for presentations or personal statements.</i>
19.	UPCOMING DATES / EVENTS
	Regular Board Meeting – October 21, 2020 – 6:00pm
20.	ADJOURNMENT
	<u>Recommendation:</u> <i>That the September 22, 2020 Regular Board Meeting be adjourned.</i>

**The Board of Education of School District No. 83
(North Okanagan-Shuswap)**

Minutes of the Regular Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap), held via Microsoft Teams meeting and live event on Tuesday, June 16, 2020.

Present:

A. Krebs	Board Chairperson	P. Jory	Superintendent
T. Lachmuth	Vice-Chairperson	A. Cameron	Secretary-Treasurer
M. Gibbons	Trustee	R. Brennan	Assistant Superintendent (HR)
M. VanBuskirk	Trustee	C. Leidloff	Dir. of Instruction – Inclusive Education
		T. Bettcher	Director of Operations

Regrets:

Q. Bruns	Trustee
C. Cooper	Assistant Superintendent (Instruction)

EMPLOYEE RECOGNITION

Employees who have worked in the District for 20 years and 30 years were recognized.

1. CALL TO ORDER

Board Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 6:09 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Chairperson Krebs opened the meeting with the acknowledgment that the Board holds its meeting on the traditional territory of the Secwepemc people.

3. ADOPTION OF AGENDA - ADDITIONS / CHANGES

062/2020 CARRIED *"That the Board of Education adopt the June 16, 2020 Regular Board Meeting Agenda as amended with the following additions:*

- 5E. Summary of Special In-camera Meeting – June 15, 2020
- 6B. Organizational Structure."

4. ADOPTION OF BOARD MEETING MINUTES

063/2020 CARRIED **A. Regular Board Meeting Minutes – May 19, 2020**
"That the Board of Education adopt the Regular Board Meeting Minutes of May 19, 2020 as presented."

5. ADOPTION OF IN-CAMERA MEETING SUMMARY

064/2020 CARRIED **A. Summary of In-camera Meeting – May 19, 2020**
"That the Board of Education adopt the Summary of the In-camera Meeting of May 19, 2020 as presented."

065/2020 CARRIED **B. Summary of Special In-camera Meeting #1 – June 4, 2020**
"That the Board of Education adopt the Summary of the Special In-camera Meeting #1 of June 4, 2020 as presented."

066/2020
CARRIED

C. Summary of Special In-camera Meeting #2 – June 4, 2020
“That the Board of Education adopt the Summary of the Special In-camera Meeting #2 of June 4, 2020 as amended.”

067/2020
CARRIED

D. Summary of Special In-camera Meeting – June 11, 2020
“That the Board of Education adopt the Summary of the Special In-camera Meeting of June 11, 2020 as presented.”

068/2020
CARRIED

E. Summary of Special In-camera Meeting – June 15, 2020
“That the Board of Education adopt the Summary of the Special In-camera Meeting of June 15, 2020 as amended.”

6. BUSINESS ARISING

A. Strategic Maintenance Plan Update
Secretary-Treasurer: Alanna Cameron

Secretary-Treasurer Cameron reported that staff will need more time to finalize the Strategic Maintenance Plan that was presented to the Board at the May Regular meeting in draft. She informed the Board that staff plan to present the Strategic Maintenance Plan at the September Regular Board meeting.

B. Organizational Structure
Trustee: Marty Gibbons

069/2020
CARRIED

“That the Board of Education direct the Superintendent to keep the position of Assistant Superintendent (Instruction) vacant until the Board can conduct an administrative needs assessment.”

7. ANNOUNCEMENTS

A. COVID-19 Updates

Superintendent Jory reviewed what the District has gone through and the work done regarding the COVID-19 pandemic response since Spring Break. He also provided an update on the move to Stage 3 learning in June and the District’s next steps over the summer break.

B. Peter Jory, Superintendent

- Long term service – 45 years – Sandra Northway & Mel Cooper
- Resilience and determination of two SAS Jackson students
- High school graduation ceremonies – Salmon Arm Storefront

C. Trustees

8. DELEGATIONS

None

9. EDUCATION COMPONENT

None

10. DISCUSSION ITEMS**A. 2020-21 School Fees**

Superintendent: Peter Jory

Superintendent Jory reviewed the briefing note, proposed fee structure, and chart showing each school's breakdown of fees provided in the agenda. The Board inquired if any school fee issues were brought up this past year, Superintendent Jory responded noting that suggestions received from PVP have been adopted into the fee structure.

**070/2020
CARRIED**

"That the Board of Education approve the School Fees for the 2020-21 school year as presented."

B. Board Work Plan Session

Trustee: Amanda Krebs

Trustee Krebs reported that, as per Policy, the Board is planning to meet over summer break for a Trustee Working Session. Various items under discussion will be the Board Work Plan for the next school year, board evaluation, committee assignments, and Procedural Bylaws.

11. COMMITTEE REPORTS**A. Education Directions**

Committee Chair: Trustee Marianne VanBuskirk

Trustee VanBuskirk reported on the following items discussed at the June committee meeting:

- Students First stories
- Roundtable discussion on COVID-19 related experiences
- Report card changes
- Math minutes in the District
- Inclusive Education review – new name for ISP

B. Finance & Facilities / Audit

Committee Chair: Trustee Amanda Krebs

i. 2021-22 Five-Year Capital Plan

Director of Operations: Trevor Bettcher

Director Bettcher provided the Board with a review of the briefing note and Capital Plan summary spreadsheet provided in the agenda. Director Bettcher explained the changes made from last year's submission regarding the Len Wood Middle gym project and the new Salmon Arm Elementary school proposal as per discussions with the Capital Management Branch at the Ministry.

**071/2020
CARRIED**

"That that Board of Education approve the 2021-22 Five-Year Capital Plan submission to the Ministry of Education, as presented."

ii. Partial Property Disposal Bylaw – Eagle River Secondary

Secretary-Treasurer: Alanna Cameron

Secretary-Treasurer Cameron reviewed the briefing note in the agenda and background information regarding the partial property disposal of the Eagle River Secondary site to the Ministry of Transportation and Infrastructure, noting that Ministerial approval has been received for the partial disposal. She also explained how the proceeds of the sale are split between local capital and restricted capital.

**072/2020
CARRIED**

“That School District No. 83 (North Okanagan-Shuswap) Disposal of Land Bylaw No. 1-2020 be given first reading.”

**073/2020
CARRIED**

“That School District No. 83 (North Okanagan-Shuswap) Disposal of Land Bylaw No. 1-2020 be given second reading.”

Unanimous consent was received to proceed to third reading.

**074/2020
CARRIED**

“That School District No. 83 (North Okanagan-Shuswap) Disposal of Land Bylaw No. 1-2020 be given third reading, passed and adopted on this 16th day of June 2020.”

iii. Risk Assessment Update

Secretary-Treasurer: Alanna Cameron

Secretary-Treasurer Cameron reviewed the briefing note and presented the action plan spreadsheet for the six risks relating to Human Resources provided in the agenda. She noted that the out of the 24 risks in the KPMG risk register there are eight remaining for review in September relating to Operations and District Reputation.

C. Labour Relations

Committee Alternate Chair: Trustee Tennile Lachmuth

Trustee Lachmuth reported the following items were discussed at the June committee meeting:

- Revised Exempt Staff and Principal/Vice Principal grids
- Bullying and harassment policy and HR guideline

D. Partner Group Liaison

Committee Chair: Trustee Marty Gibbons

Trustee Gibbons reported on the following items discussed at the May committee meeting:

- Long Range Facilities Plan – new Salmon Arm zone option
- Questions and observations from DPAC on stage 3 school re-start
- MyEducation BC update
- Budget update

E. Policy Committee

Committee Chair: Tennile Lachmuth

i. **Policy 250 – Freedom of Information and Protection of Privacy – First Reading**

**075/2020
CARRIED**

“That the Board of Education approve the first reading of Policy 250 – Freedom of Information and Protection of Privacy.”

ii. **Policy 121 – Sexual Orientation and Gender Identity – Second and Final Reading**

**076/2020
CARRIED**

“That the Board of Education approve the second and final reading of Policy 121 – Sexual Orientation and Gender Identity.”

Discussion ensued on the updates being made to the ‘Board Policies’ page on the District website to improve access and clarity of policies under review.

12. COMMITTEE OF THE WHOLE

A. 2020-21 Annual Budget

Secretary-Treasurer: Alanna Cameron

Secretary-Treasurer Cameron provided a thorough review of the briefing note provided in the agenda highlighting the budget development process and changes made due to the COVID-19 pandemic, appropriated operating surplus, operating revenues, operating expenditures, supported additional initiatives, operating contingency, special purpose funds and capital funds. Each Trustee shared their thoughts and comments on the budget and budget development process as a whole as well as concerns raised by the budget committee. The Board also discussed initiatives to be supported by potential surplus funds.

**077/2020
CARRIED**

“That the Board of Education direct any surplus Trustee professional development funds to the purchase of AEDs in schools.”

**078/2020
CARRIED**

“That School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2020/2021 be given first reading.”

**079/2020
CARRIED**

“That School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2020/2021 be given second reading.”

Unanimous consent was received to proceed to third reading.

**080/2020
CARRIED**

“That School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2020/2021 be given third reading, passed and adopted on this 16th day of June 2020.”

B. Long Range Facilities Plan – Next Steps

Superintendent: Peter Jory

Superintendent Jory reviewed the briefing note and supporting documentation provided in the agenda, highlighting what the further consultation process in Salmon Arm should include. Trustees discussed adding an option for a proposed high school in Sorrento as well as an update on the report requested at the February Board Meeting on learning opportunities and school culture at A.L. Fortune and Eagle River Secondaries, which has been delayed due to COVID-19.

081/2020 CARRIED *"That the Board of Education request staff to prepare an additional Long Range Facilities Plan consultation process specific to the Salmon Arm area reflecting the changes to the DRAFT Long Range Facilities Plan approved at the May Regular meeting of the Board."*

082/2020 CARRIED *"That the Board of Education include an 8-12 Sorrento high school option, with feeder schools of Carlin, Sorrento, and North Shuswap, in the Long Range Facilities Plan."*

13. BCSTA UPDATE

None

14. BCPSEA UPDATE

None

15. FNEC UPDATE

Trustee Gibbons reported on the FNEC meeting held earlier today noting that the following items were discussed:

- Concerns regarding identifying Indigenous student due to COVID-19
- Budget
- Difficulties in filling Indigenous Education Worker positions
- Trustees attending Band councils.

16. INFORMATION ITEMS

A. Letter from City of Salmon Arm re: Active Transportation Task Force

Trustee: Amanda Krebs

Trustee Krebs reviewed the letter from the City of Salmon Arm in the agenda inviting a member of the Board to be a part of the City's Active Transportation Task Force. Trustees VanBuskirk and Krebs expressed interest in joining the Task Force and the representative will be chosen by a name draw.

17. OTHER

None

18. QUESTION PERIOD

The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations.

Question Period is not a platform for presentations or personal statements.

Questions were received and answered on the 2020-21 Budget (light vehicle operator, attrition - Assistant Superintendent position), bullying & harassment guidelines and process, new Salmon Arm Elementary capital plan request, exit interview process, and timing of question period.

19. UPCOMING DATES / EVENTS

Regular Board Meeting – September 22, 2020 – 6:00pm

20. ADJOURNMENT

The meeting was adjourned at 8:35 p.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Alanna Cameron
Secretary-Treasurer

**The Board of Education of School District No. 83
(North Okanagan-Shuswap)**

Minutes of the Special Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap), held via Microsoft Teams meeting and live event on Monday, August 31, 2020.

Present:

A. Krebs	Board Chairperson	P. Jory	Superintendent
T. Lachmuth	Vice-Chairperson	A. Cameron	Secretary-Treasurer
Q. Bruns	Trustee	R. Brennan	Assistant Superintendent (HR)
M. Gibbons	Trustee	T. Bettcher	Director of Operations
M. VanBuskirk	Trustee		

1. CALL TO ORDER

Board Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 11:00am.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Chairperson Krebs opened the meeting with the acknowledgment that the Board holds its meeting on the traditional territory of the Secwepemc people.

3. ADOPTION OF AGENDA - ADDITIONS / CHANGES

083/2020 CARRIED *"That the Board of Education adopt the August 31, 2020 Special Board Meeting Agenda as presented."*

4. BUSINESS ARISING

A. 2020-21 Capital Plan Bylaw, Amendment

Secretary-Treasurer Cameron presented the 2020-21 Capital Plan Bylaw Amendment that incorporated an additional \$300,000 in capital funding for the JL Jackson Secondary mechanical upgrade. Cameron advised trustees that three readings were required in order to pass the bylaw and be eligible for the additional funding.

084/2020 CARRIED *"That School District No. 83 (North Okanagan-Shuswap) Amended Capital Bylaw No. 2020/21-CPSD83-01-A be given first reading, passed and adopted on this 31st day of August 2020."*

085/2020 CARRIED *"That School District No. 83 (North Okanagan-Shuswap) Amended Capital Bylaw No. 2020/21-CPSD83-01-A be given second reading, passed and adopted on this 31st day of August 2020."*

Unanimous consent was received to proceed to the third reading.

086/2020 CARRIED *"That School District No. 83 (North Okanagan-Shuswap) Amended Capital Bylaw No. 2020/21-CPSD83-01-A be given third reading, passed and adopted on this 31st day of August 2020."*

August 2020.”

5. **ADJOURNMENT**

The meeting was adjourned at 11:15 a.m.

Certified Correct:

Amanda Krebs
Board Chairperson

Alanna Cameron
Secretary-Treasurer

**The Board of Education of School District No. 83
(North Okanagan-Shuswap)**

Summary of an In-Camera Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap) on Tuesday, June 16, 2020 via Microsoft Teams meeting.

Present:

A. Krebs	Board Chairperson	P. Jory	Superintendent/CEO
T. Lachmuth	Vice-Chairperson	A. Cameron	Secretary-Treasurer
M. Gibbons	Trustee		
M. VanBuskirk	Trustee		

Regrets:

Q. Bruns	Trustee
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1. CALL TO ORDER

Board Vice-Chairperson Lachmuth acknowledged that a quorum was present and called the meeting to order at 3:05 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Vice-Chairperson Lachmuth opened the meeting with the acknowledgment that the Board holds its meeting on the traditional territory of the Secwepemc people.

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

The Board of Education adopted the Agenda of the In-camera Board Meeting of June 16, 2020 with four additions.

4. ADOPTION OF BOARD MEETING MINUTES

The Board of Education adopted the Minutes of the In-camera Board Meeting of May 19, 2020 as presented.

The Board of Education adopted the Minutes of the Special In-camera Board Meeting #1 of June 4, 2020 as amended.

The Board of Education adopted the Minutes of the Special In-camera Board Meeting #2 of June 4, 2020 as presented.

The Board of Education adopted the Minutes of the Special In-camera Board Meeting of June 11, 2020 as presented.

The Board of Education adopted the Minutes of the Special In-camera Board Meeting of June 15, 2020 as presented.

5. BUSINESS ARISING

The Board discussed two personnel matters.

6. LAND/LABOUR/LAW

The Board discussed two personnel matters.

7. LABOUR RELATIONS – COMMITTEE REPORT

Secretary-Treasurer provided the board with an update.
Assistant Superintendent Brennan provided an update.

8. OTHER

The Board discussed one other matter.

9. UPCOMING DATES / EVENTS

In-camera Board Meeting – September 22, 2020 – 3:30pm @ District Education Support Centre
Regular Board Meeting – September 22, 2020 – 6:00pm @ District Education Support Centre

10. ADJOURNMENT

The meeting was adjourned at 5:22 p.m.

Certified Correct, Secretary-Treasurer

**The Board of Education of School District No. 83
(North Okanagan-Shuswap)**

Summary of a Special In-Camera Board Meeting of the Board of Education of School District No. 83 (North Okanagan-Shuswap) on Thursday, June 18, 2020 at the District Education Support Centre.

Present:

A. Krebs Board Chairperson
T. Lachmuth Vice-Chairperson
Q. Bruns Trustee - via MS Teams
M. Gibbons Trustee

P. Jory Superintendent/CEO
A. Cameron Secretary-Treasurer

Guest:

L. Thomson Managing Partner, Harris & Co. LLP

Regrets:

M. VanBuskirk Trustee – recused herself

1. CALL TO ORDER

Board Chairperson Krebs acknowledged that a quorum was present and called the meeting to order at 4:03 p.m.

2. WELCOME AND ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Board Chairperson Krebs opened the meeting with the acknowledgment that the Board holds its meeting on the traditional territory of the Secwepemc people.

3. ADOPTION OF AGENDA – CHANGES / ADDITIONS

The Board of Education adopted the Agenda of the Special In-Camera Board Meeting of June 18, 2020 as presented.

4. BUSINESS ARISING

The Board of Education discussed one matter.

5. LAND/LABOUR/LAW

None

6. ADJOURNMENT

The meeting was adjourned at 6:09 p.m.

Certified Correct, Secretary-Treasurer

NEWS RELEASE

For Immediate Release
2020EDUC0062-001652
Sept. 3, 2020

Ministry of Education

New federal funding builds on plans for a safe back to school

VICTORIA – Building on the Province’s \$45.6-million investment to support a safe restart for B.C.’s schools, additional funding from the federal government will allow schools to expand health and safety measures, purchase more personal protective equipment (PPE) and increase capacity for remote learning.

“Our province is taking the best, science-based public health advice and planning to have as many children as possible back in classrooms this fall, which is why we have been talking with the federal government about the need for more resources for our schools,” said Rob Fleming, Minister of Education. “We are appreciative of this additional support to provide more resources to districts and independent school authorities, so they can continue providing ongoing learning opportunities in a safe way.”

To support B.C.’s COVID-19 response for K-12 education, the federal government is providing \$242.4 million in one-time funding for the 2020-21 school year, with the first half of the payment expected to be received in September. Funding will be allocated to public school districts based primarily on student enrolment. B.C.’s Ministry of Education is initially allocating \$101.1 million to school districts, \$8.0 million to independent schools and reserving \$12.1 million for emerging COVID-19 related issues between September and December 2020. The ministry is expected to receive up to an additional \$121.2 million in January, which will be allocated out at that time.

On Aug. 26, Fleming directed school districts and independent schools to contact all families in their school communities to confirm if they planned for their child to attend school classes in September or if they would need remote learning options. Over the past week, schools have reported that the majority of students are returning to full-time, in-class instruction. However, some families are looking for remote options and transition programs.

The funding will support school districts to hire and train more teachers and support staff for remote learning; purchase additional software licences, electronic course materials and textbooks; purchase computers or tablets; and create Wi-Fi hubs and internet access in remote and Indigenous communities.

School districts and independent schools will be able to spend the funding in the following areas, based on local needs:

Learning resources and supports

- Implementation of online and remote learning options
- Hiring additional teachers and staff
- Training for staff

- On-call teachers costs and other on-call staff
- Mental health support for students and staff

Health and safety

- Increasing staff and covering salary costs for additional hours needed to meet health and safety guidelines in schools
- Improving air systems in schools, such as heating, ventilation and air conditioning improvements, portable air scrubbers and increased utility costs
- Increasing hand hygiene, including additional handwashing and hand sanitizing stations, installing touchless faucets or additional supplies
- Installing plexiglass and other barriers, providing outdoor learning spaces, and adapting classrooms and school buses to minimize physical contact
- Purchasing additional cleaning supplies such as sprayers or fogger machines for frequent cleaning and disinfecting high-touch surfaces
- Purchasing additional masks, face shields or other PPE as needed

Transportation

- Cover additional transportation costs to have fewer students on buses and/or to accommodate new school schedules and additional routes
- Supporting alternative transportation strategies, such as assisting with gas costs for parents who transport their children to school

Before- and after-school child care

- Opening up more space and covering the cleaning costs for before- and after-school care so that groups can be smaller and to ensure students can remain within their learning groups
- Additional staff to support before- and after-school care during the pandemic

These one-time provincial and federal COVID-19 funding investments build on the record levels of funding schools are already receiving, with \$546 million of new money in B.C.'s Budget 2020 for K-12 education.

Quick Facts:

- The federal government has committed to provide provinces and territories \$2 billion in new federal funding to support the adaptation of the education sector to ensure a safe return to class in the fall.
- B.C.'s Ministry of Education has developed a five-stage approach to operate schools, depending on risk of transmission and guidance from the provincial health officer. This helps school districts know what to expect if there is a significant change to school operations required as part of B.C.'s response to the COVID-19 pandemic.

Learn More:

For more info on back-to-school plans, learning groups and health and safety guidelines, visit: <https://www2.gov.bc.ca/gov/content/education-training/k-12/covid-19-return-to-school>

Contact:

Ministry of Education
Government Communications and Public
Engagement
250 356-5963

Connect with the Province of B.C. at: news.gov.bc.ca/connect



Sicamous multi use court

Presented by Joe McCulloch – Operations Manager District of Sicamous

1



Community, culture and recreation funding opportunity

- Under the Canada-British Columbia Investing in Canada Infrastructure Program
- Our goal is to apply for \$600,000
- Grants are typically 73.3% funded through the Federal & Provincial Governments

2



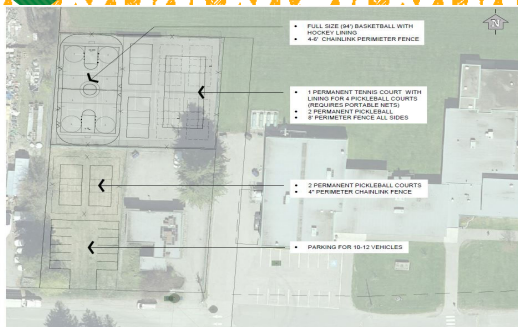
Our ask of School District 83

- The District of Sicamous would contribute 13.3%
- We are asking for a commitment of 13.3% from School District 83
- An investment of \$81,000 from the 2021 * if the grant application is successful
- Supported by a board resolution

3

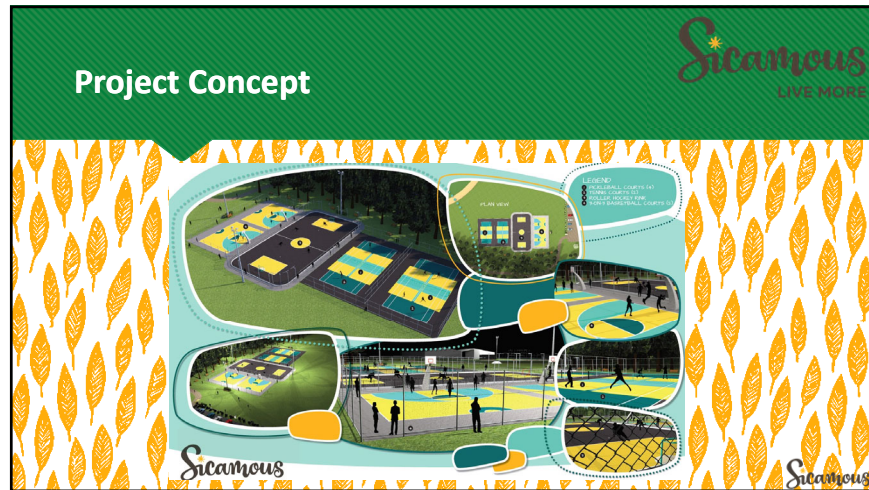


Project Concept

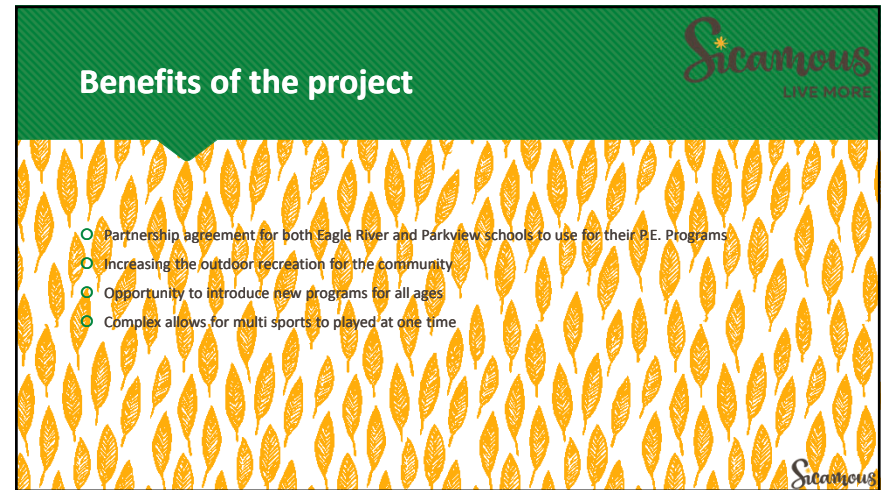


- FULL SIZE (84') BASKETBALL WITH HOCKEY LINING
• 4'x4' CHAIN-LINK PERIMETER FENCE
- 1 PERMANENT TENNIS COURT WITH LINING FOR 4 PICKLEBALL COURTS (REQUIRES PORTABLE NETS)
- 2 PERMANENT PICKLEBALL
- 2 PERMANENT PICKLEBALL COURTS
• 4' PERIMETER CHAIN-LINK FENCE
- PARKING FOR 10-12 VEHICLES

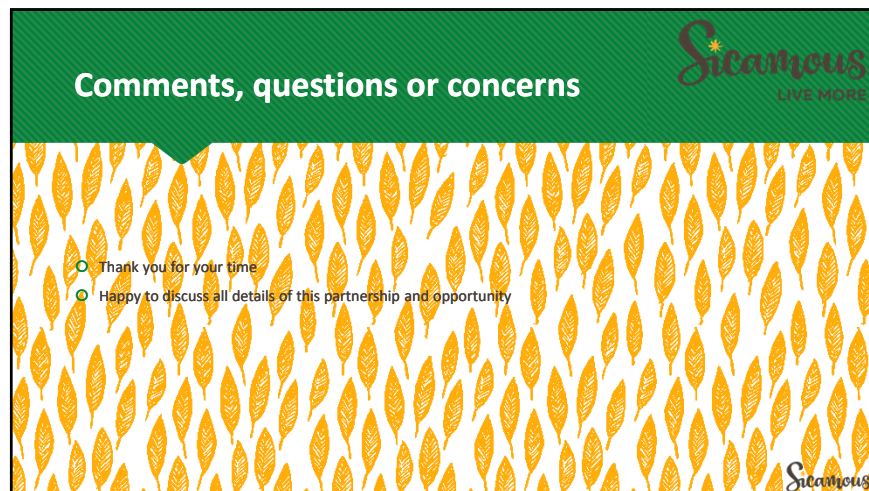
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ITEM 11B.i.

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30,2020

School District No.83 (North Okanagan-Shuswap)

School District No. 83 (North Okanagan-Shuswap) Financial Statement Discussion & Analysis

Year ended June 30, 2020

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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. The report is a summary of the School District's financial activities based on currently known facts, decisions, or conditions. The results of the current year are discussed in comparison with the prior year, with an emphasis placed on the current year. The financial statements illustrate, in financial terms, how resources have been allocated and consumed during the School District's fiscal year ended June 30. This report should be read in conjunction with the School District's financial statements for the same period.

District Overview

In the North Okanagan-Shuswap School District (SD83), located on the Traditional Territory of the Secwepemc people, we serve just over 6400 K-12 students in 24 schools located around Shuswap Lake and the North Okanagan. The area encompasses the communities of Malakwa, Sicamous, Grindrod, Enderby, Ashton Creek, Kingfisher, Armstrong, Spallumcheen, Falkland, Ranchero/Deep Creek, Silver Creek, Salmon Arm, Tappen, Sorrento, Celista, and Seymour Arm.

School District No. 83 employs over 1,100 staff and has an annual operating, special purpose, and capital budget totaling approximately \$83.8 million.

The Board of Education of School District No. 83 is comprised of 5 elected trustees. The Board was elected in October 2018 for a four year term.

We are known for our focus on academic achievement, thriving trades and careers program, a rich fine arts program and strong school athletics program. We offer French Immersion at one elementary, one middle and one secondary school. The school district enjoys comprehensive Local Education Agreements with each of four First Nations bands. Our strategic plan prioritizes a "students first" focus on success, organizational efficiency, and a culture of health and wellness as our key goals.

About BC School District Financial Statements

BC School District financial statements are prepared in accordance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of BC which requires that financial statements are prepared in accordance with Canadian public sector accounting standards with some exceptions as explained in note 2(a) to the financial statements. Public sector accounting emphasizes accountability, not profitability. **School District Financial Statements have a prescribed common format** and they are consolidated into the Provincial Financial Statements.

Further, **Financial Statements of BC School Districts are reported as a consolidation of three separate funds: Operating, Special Purpose and Capital.** In the financial statements, these three separated funds are reported collectively in statements 1 through 5 and separately in schedules 2 (Operating Fund), 3 (Special Purpose Funds) and 4 (Capital Fund). To gain a full understanding of statements 1 through 5, it is important to also review each of the funds separately.

Composition of the Financial Statements

The two key statements are:

- A **statement of financial position** (page 5), which summarises the assets and liabilities at June 30th. This provides an indication of the financial health of the District.
- A **statement of operations** (page 6), which summarises the revenues received and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent.

The Statement of Changes in Net Financial Assets (Debt), the Statement of Cash Flows and the notes to the financial statements provide further analysis of the District's finances.

The District manages its financial activities in three distinct areas, being the

- Operating fund;
- Special purpose funds; and the
- Capital fund.

The schedules at the end of the notes to the financial statements are in a format prescribed by the Ministry of Education. These schedules provide more detail specific to each of these funds.

The balances in these schedules are consistent, when combined together, with the financial statements.

Schedule 1 (page 31) illustrates the sum of the funds.

Schedule 2 (page 32) provides detail on the **Operating Fund**.

The Operating Fund accounts for the District's operating grants and other operating revenues. Legislation requires that the District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

Schedule 3 (page 37) provides detail on the **Special Purpose Funds**.

The Special Purpose Funds account for grants and contributions that are directed by agreement with a third party towards specific activities. As these are targeted grants, any unspent funding is typically accounted for as deferred revenue, not as accumulated surplus.

Schedule 4 (page 40) provides detail on the **Capital Fund**.

The capital fund accounts for:

- The capital assets of the District, including sites, buildings, furniture & equipment, vehicles, computer software and computer hardware.
- Grants directed by agreement with a third party for the purchase of capital assets.
- Funds restricted by the Board for future capital asset purchases (local capital).

Statement of Financial Position (All funds)

Cash and cash equivalents

At June 30, 2020, the District held \$15.4m in cash, deposited in financial institutions and the Province's central deposit system. This cash balance offsets the liabilities of the District and unspent funds restricted for use on specific projects.

Accounts payable and accrued liabilities

The District's accounts payable and accrued liabilities represent expenses which have been incurred but not yet paid. They comprise the following amounts:

	June 30, 2019	June 30, 2020
Trade and other amounts payable	\$ 4,924,018	\$ 5,017,899
Salaries and benefits payable	845,046	1,237,968
Accrued vacation pay	704,291	445,197
Total accounts payable and accrued liabilities	\$ 6,473,355	\$ 6,701,064

Unearned revenue

Unearned revenue represents payment of tuition fees for international students in advance of the student commencing their studies at the District for 2020, as well as payments for rental/leasing fees received on facilities in advance. These fees were recognized as earned revenue when the program was provided to the student during the year. As at June 30, 2020, \$23,900 was received in advance for the international student fees for tuition in the 2021/22 school year.

Deferred revenue

Deferred revenue represents the unspent portion of grants which are targeted for a specific purpose.

	June 30, 2019	June 30, 2020	Commentary
School Generated Funds	\$1,594,604	\$1,704,005	Amounts raised by schools
Classroom Enhancement Funds	49,076	334,133	Balance increased from previous year
Other unspent targeted Funds	54,548	128,717	Various targeted funds
Total Deferred Revenue	\$ 1,698,228	\$ 2,166,855	

Deferred capital revenue and tangible capital assets

The deferred capital revenue balance is closely linked to the tangible capital asset balance. Tangible capital assets are items which have a lifespan of more than one year.

The majority of the District's capital expenditure, such as the construction of new schools, is funded through specific grants provided by the Ministry of Education. Once an asset is built or acquired and is in use, the cost of that asset is amortized over the expected life of that asset. Any grants associated with tangible capital assets are also amortized over the expected life.

After allowing for amortization, the District has \$87,737,138 of tangible capital assets. Of this, \$63,095,476 (being the deferred capital revenue balance) of assets were purchased with targeted grants. The remainder was funded through operating revenues and other non-targeted funding.

This inclusion of deferred capital revenue is not consistent with generally accepted accounting principles. The inclusion of this balance is a requirement of the Provincial Government. This is explained in more detail in note 2(a) to the financial statements.

The capital fund section, included later in this document, provides a more detailed explanation of the accounting for capital assets and associated grants.

Employee future benefits

The employee future benefits liability of \$4,348,754 accounts for amounts or benefits owed to current employees as a result of past service.

Most of this amount accounts for retirement benefits earned by current employees. Support staff and certain members of school and district administration are entitled to a one-time payment from the District on their retirement. The amount of payment depends on years of service and final salary.

The District sets aside a liability each year to reflect expected future payments on retirement. The amount set aside during the year is reflected as an expense, and is based on the service to date of employees. The liability is reduced when employees retire and payments are disbursed.

The remainder of the employee future benefits liability is associated with teachers' sick leave and death benefits earned but not yet paid.

Net financial assets (debt)

This is the total of the District's financial assets and liabilities. It implies that the District has a net debt of \$59.8m. This is heavily skewed by the deferred capital revenue liability of \$63.1m. As there is no future cash flow associated with the deferred capital revenue balance, a more meaningful measure of net financial assets or debt excludes that balance, giving a revised figure of net financial assets of \$3.3m.

This revised net financial assets balance is primarily comprised of the accumulated operating fund surplus of \$1.3m and local capital fund balance of \$1.8m. The use of these amounts is restricted, as outlined below.

Accumulated surplus

Broken down by fund, the accumulated surplus comprises the following amounts:

	June 30, 2019	June 30, 2020
Operating fund	\$ 548,371	\$ 1,349,398
Special purpose funds	103,937	103,937
Capital fund – local capital (amounts available to spend on future capital asset purchases)	2,028,290	1,793,495
Capital fund – invested in tangible capital assets (being the cost of assets owned by the district, net of amortization and targeted grants)	25,846,341	25,355,668
Total accumulated surplus	\$ 28,526,939	\$ 28,602,498

Statement of Operations (All funds)

The surplus (deficit) for the year is the net total of the revenues and expenses of the District's various funds.

Year to	June 30, 2019	June 30, 2020	Increase (Decrease)
Total revenue	\$ 83,679,752	\$ 85,756,939	\$ 2,077,187
Total expense	82,766,869	85,681,380	2,914,511
Surplus (deficit) for the year	\$ 912,883	\$ 75,559	\$ (837,324)

Overall revenue increased by \$2.1m. Ministry of Education grant funding increased from 2019 by \$3.7m. This is a result of increased enrolment and increased funding to offset wage and benefit increases. Last years revenue included \$1.3m gain on sale of Tangible Capital Assets.

Expenses increased from 2019 by \$2.9m as wage increases were implemented and additional educational resources were allocated.

Overall, the District's revenues exceeded its expenses by \$75,559. Broken down by fund, this variance arises as follows (after transfers between funds):

Fund	Surplus or deficit for the year	Commentary
Operating fund	\$ 801,027 surplus	See discussion and analysis in the Operating Fund section of this document.
Special purpose funds	\$ -	Revenues match expenses for all the special purpose funds.
Capital fund	\$ (725,468) deficit	The capital fund balance decreased by this amount during the year, indicating less of the assets purchased were funded by deferred capital revenue, and more was consumed by the aging of the District's capital assets.
Total	\$ 75,559 surplus	

Revenues, expenses and surpluses of the individual funds are discussed in more detail below.

Operating Fund

Overview

Operating fund transactions are reported in the following schedules in the financial statements.

Schedule	Page	Overview
2	32	Summarizes the revenues and expenses of the operating fund. Also indicates the amounts spent on capital assets and transferred to the Local Capital fund.
2A	33	Outlines in more detail the operating revenues earned by the District.
2B	34	Summarizes salaries by employee group and other operating costs.
2C	35-36	Provides the same information as in 2B, broken down in more detail to show each program the funds were spent on.

Revenue

Schedule 2A on page 33 breaks down operating revenue by source.

99% of the District's operating funding is from Provincial Ministry of Education ('MoE') and direct funding from four First Nation Bands through a Local Education Agreement ('LEA'). The majority of this funding is based on student enrolment and certain identified special needs of those students.

Operating expenditure

Schedule 2B outlines operating expenses in relation to salaries and benefits, as well as services and supplies. Schedule 2C outlines operating expense in detail, including allocating expense by category.

The table below summarizes total expense by category for the year to June 30, 2020. It compares the proportion of expenditure to the average of all school districts in the Province for the year to June 30, 2019. The 2018/19 school year is the most recent year for which other District's financial information is publicly available. For comparison purposes, this analysis excludes international program expenditures.

Function	2019/20 % of total	2018/19 Prov. Av. % of total	Comments
Instruction	80.0%	81.9%	Expenditure on instruction is slightly lower than the previous year's Provincial average.
District Administration	3.8%	4.1%	Expenditure on district administration is slightly lower than the previous year's Provincial average.
Operations and Maintenance	12.2%	12.0%	Expenditure on operations and maintenance is comparable to the previous year's Provincial average despite the District's wider geographic distribution of schools and climate.
Transportation	4.0%	2.0%	This expenditure is greater than the Provincial average, also due to the District's wider geographic distribution of schools in the District.
Total	100.0%	100.0%	

Staff

90.4%, or \$64.3m of the District's operating expenditure is spent on salaries and benefits. As would be expected for a school district, the majority of this staff cost is spent on teacher salaries and benefits.

The average full-time teacher in the District receives compensation from the District of about \$99,000 a year, including benefits.

53.4 FTE additional teacher positions are funded through the Classroom Enhancement Fund (a special purpose fund) described later, comprising of 39.9 enrolling FTE ("full-time equivalent") teachers and 13.5 non-enrolling FTE teachers.

Transfers to other funds

\$623,525 of capital assets purchased during the year were from the operating fund and \$339,595 of capital assets purchased during the year were from the special purpose fund. In addition, \$12,500 was transferred to the local capital fund during the year. This is broken down in detail later in the Capital Fund section of this document.

Operating surplus

The operating surplus for the year to June 30, 2020 was \$801,027. This is calculated on Schedule 2, on page 32 of the financial statements. This surplus increased the operating fund balance from \$548,371 at the beginning of the year to \$1,349,398 at June 30, 2020.

Note 18, on pages 27-28 of the financial statements, outlines the restrictions on the use of the accumulated surplus. The funds are restricted at the Board's discretion. The Board's approval of these restrictions is through approval of the financial statements.

The cause of this surplus can be derived from the movements in the restricted components of the operating fund surplus, broken out below.

At June 30	2019	2020	Increase / (decrease)	Purpose of restriction
School budget balances	\$ 175,268	\$469,182	\$293,914	These funds are internally restricted to fund school-level projects.
Career program	52,910	37,446	(15,464)	Represents Industry Training Authority funds.
Unspent Aboriginal Education targeted funds	30,500	218,249	187,749	The District receives targeted funding from the Province to enhance the education of Aboriginal students.
AED commitments	-	30,537	30,537	Automated External Defibrillators
Various outstanding projects	11,085	51,000	39,915	Various less significant items.
Contingency reserve	130,000	199,984	69,984	When setting the contingency reserve target, a balance is struck between mitigating the risk of unforeseen expenses and maximizing educational opportunities of current students.
2019/2020 Budget enhancement - Benefits	148,608	-	(148,608)	Represented increased benefit premium costs for 2019/20
Appropriated for Next Year's Budget	-	343,000	343,000	Represents funds appropriated for 2020/21 budget.
Total	\$ 548,371	\$1,349,398	\$801,027	

Special Purpose Funds

Overview

Transactions within the special purpose funds are reported in the following schedules in the financial statements.

Schedule	Page	Overview
3	37	Summarizes the total revenues and expenses of all the special purpose funds. Also indicates the amounts spent on capital assets.
3A	38-39	Outlines, by each group of funds, the grants received and expenses for the year to June 30, 2020. Surplus at the end of the year for each fund is identified as Deferred Revenue, end of year.

Special Purpose Funds (Sch. 3A)	Opening Balance July 1, 2019	Receipts	Spent	Ending Balance June 30, 2020	Increase (decrease)
Annual Facility Grant	\$ -	\$ 342,430	\$ 342,430	\$ -	\$ -
Learning Improvement Fund	30,204	253,615	275,018	8,801	(21,403)
Scholarships and bursaries	10,998	9,583	4,000	16,581	5,583
School Generated Funds	1,594,604	1,934,079	1,824,678	1,704,005	109,401
Strong Start	1,150	192,948	194,098	-	(1,150)
Ready, Set, Learn	6,566	44,684	37,304	13,946	7,380
OLEP	5,630	153,222	112,556	46,296	40,666
Community LINK	-	320,270	320,270	-	-
Rural Education Enhancement Fund	-	213,353	213,353	-	-
Classroom Enhancement Fund - Overhead	-	357,469	357,469	-	-
Classroom Enhancement Fund - Staffing	49,076	5,162,209	* 5,211,285	-	(49,076)
Classroom Enhancement Fund - Remedies	-	1,184,141	850,008	334,133	334,133
First Nation Student Transportation	-	62,451	44,384	18,067	18,067
Mental Health in Schools	-	28,500	12,172	16,328	16,328
Changing Results for Young Children	-	11,234	2,536	8,698	8,698
Total	\$1,698,228	\$10,270,188	\$9,801,561	\$2,166,855	\$468,627

* Includes Ministry Recovery of funds remaining from 2019 in the amount \$49,076

School Generated Funds

School Generated Funds account for fees and contributions raised at the school level. Examples of such fees and contributions include: school supply fees paid by parents and caregivers, school trip fees, PAC donations to the school, fundraisers, cafeteria revenue, vending machine revenue, and athletics fees. These amounts are targeted and used for the purpose that they were provided to the school.

CommunityLINK

The CommunityLINK grant from the Provincial Government is to support programs and services to improve the educational performance of vulnerable students, including both academic achievement and social functioning. This includes promoting partnerships with families, communities and service providers as an integrated approach to supporting vulnerable students.

Rural Education Enhancement Fund

This grant is targeted to offset the extra costs associated with running a small rural school (Silver Creek Elementary). In previous years, these costs were accounted for in the operating fund. This special grant was removed in 2020/21.

Classroom Enhancement Funds

The grants from the Classroom Enhancement Funds (three components) totalled \$6,703,819, net of a recovery of funds remaining from 2019 in the amount of \$49,076. These grants are intended to offset the additional costs associated with the restoration of historical collective agreement language regarding class size and composition.

Direct costs associated with required staffing levels that address class size and composition are accounted for within the 'Classroom Enhancement Fund – Staffing'. They include:

- 39.9 FTE additional enrolling teachers needed to offset the reduction in class sizes;
- 13.5 FTE additional non-enrolling teachers for additional support; and
- TTOC wages to remedy other requirements of the restored language.

Indirect costs, or overheads, associated with these required changes are accounted for within the 'Classroom Enhancement Fund – Overhead'. They include:

- TTOC coverage for sick and other leaves for the additional teachers;
- Supplies, furniture and computers for additional classes and teachers; and
- Additional Support Staff needed for the increased number of classes.

To receive the grants, the District must be able to demonstrate to the Provincial Government that the associated direct or indirect costs are a result of the restoration of the collective agreement language.

After best efforts have been applied, certain classes exceeded the class size and composition limits outlined in the Collective Agreement. The School District is required to provide remedy, typically in the form of additional preparation time or collaboration time, to teachers of such classes. The 'Classroom Enhancement Fund – Remedies' provides grant funding to cover the associated expense.

The classroom enhancement funds, although new in the 2017/18 year, are a core part of the District's funding. This funding is tied to the application of historical language restored to the collective agreement.

Capital Fund

Overview

The capital fund, including the local capital fund, accounts for assets owned by the District and the funds used to acquire them.

Provincial grants targeted for the purchase of assets – for example, a grant to renovate a school – are recorded in the capital fund. If an asset is purchased using operating funds, then the cost of the asset is treated as a transfer from the operating fund to the capital fund.

The Province does not normally provide capital grants for asset acquisitions such as computer equipment, school furniture and equipment, vehicles, maintenance equipment, photocopiers, classroom renovations or district administration buildings. The only source of funding available for these assets is typically operating funds. To set aside funds to allow the future purchase of major assets, the Board may transfer funds from the operating fund to the local capital fund.

Schedule	Page	Overview
4	40	Summarizes amortization, invested in tangible capital asset balances, local capital balances, and transfers to the capital fund from other funds.
4A	41	Outlines: • The cost of assets acquired during the year. • The amortization of assets by asset class. • The original cost of assets owned by the District, by asset class • The total amortization of each asset class. This is an estimate of the value of the wear-and-tear of assets over their lifetime. • The net book value of assets, being the cost less amortization.
4C	42	Accounts for targeted funding spent on the acquisition of capital assets.
4D	43	Accounts for funding received which is targeted towards capital asset purchases and which has yet to be spent.

Capital assets

Schedule 4A summarizes the capital assets owned by the District.

Net book value (being cost less amortization) of tangible capital assets

The District has \$87.7m of funds invested in its capital infrastructure. The vast majority of the District's capital assets are the school buildings.

The cost of the land that the District's schools are located on is \$5.8m.

The District also has significant investment in vehicles (primarily school buses), furniture and equipment (school furniture, shop equipment etc.) and computer software and hardware, including servers and staff computers.

Asset additions compared to asset amortization

The amortization expense recognizes the depreciation of an asset over its useful life. The proportion of amortization to asset additions is an indication of the sufficiency of the level of capital investment. For example, if assets are amortizing faster than they are being replaced, this may indicate an infrastructure deficit.

Deferred capital revenue

Schedule 4C accounts for grants received for capital asset purchases that have been spent. Schedule 4D accounts for grants received for capital asset purchases that have yet to be spent.

Schedule 4D illustrates that \$2,182,421 of grants were received in the year to June 30, 2020 from the Ministry of Education in the form of bylaw capital. This includes the annual facilities capital grant.

The \$2,116,516 of bylaw capital that was spent on completed projects is then accounted for as deferred capital revenue on schedule 4C. Deferred capital revenue balances are accumulated over the years, and amortized over the estimated lifespan of the assets acquired with the grant money. The deferred capital revenue balance was reduced by \$3,328,408 in the year to June 30, 2020 to reflect this amortization.

Schedule 4D also shows that the District has \$615,165 of Ministry of Education Restricted Capital. This represents the Ministry of Education portion from previous proceeds on disposal.

The 'Other Provincial Capital' on schedule 4D relates to unspent grants received for investment in capital equipment for trades programs. This balance was \$32,938 at the year-end.

Historically, the Province has provided targeted funding for major school renovations and replacements and buses. The Province does not typically provide targeted funding for any other capital assets, including the purchase or construction of technology, classroom furniture and equipment, administrative buildings, and maintenance equipment.

The deferred capital revenue balance at June 30, 2020 is \$63.1m, indicating 72% of the District's assets were purchased with targeted grant funding.

Local capital

Schedule 4 includes a column showing the transfers to and from the local capital fund, and the balance in local capital at the end of the year.

As outlined in Board regulation 4060.01R, the Board approves transfers of funds from the operating fund to the capital fund in anticipation of necessary future capital expenditure which will not be funded by additional targeted grants from the Province. In doing so, a balance must be struck between ensuring the District has the necessary assets to effectively function, and using operational funds within the year they are granted to directly provide education for students.

During the year to June 30, 2020, the District transferred \$12,500 from the operating fund to local capital to maintain a reserve for future building expenses related to a lease agreement.

Tangible capital assets purchased from local capital totalled \$284,431.

To facilitate year-to-year capital planning, local capital budgets which are not spent at the year-end are carried forward to the following year. Local capital had a surplus remaining at June 30, 2020 of \$1,793,495, as shown on Schedule 4.

Contacting Management

This financial report is designed to provide the School District's stakeholders with a general overview of the School District's finances and to demonstrate the School District's accountability for the money it receives. If you have questions about this report or need additional information, please contact the Secretary Treasurer's office.

Audited Financial Statements of

School District No. 83 (North Okanagan-Shuswap)

And Independent Auditors' Report thereon

June 30, 2020

September 16, 2020 11:14

School District No. 83 (North Okanagan-Shuswap)

June 30, 2020

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School District No. 83 (North Okanagan-Shuswap)

MANAGEMENT REPORT

Version: 8835-8090-6107

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 83 (North Okanagan-Shuswap) 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. 83 (North Okanagan-Shuswap) (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, KPMG LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 83 (North Okanagan-Shuswap) 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. 83 (North Okanagan-Shuswap)

_____ Signature of the Chairperson of the Board of Education	_____ Date Signed
_____ Signature of the Superintendent	_____ Date Signed
_____ Signature of the Secretary Treasurer	_____ Date Signed



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Canada
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INDEPENDENT AUDITORS' REPORT

To the Board of Education of the School District No. 83 (North Okanagan-Shuswap)
To the Minister of Education, Province of British Columbia

Opinion

We have audited the financial statements of School District No. 83 (North Okanagan-Shuswap) (the Entity), which comprise:

- The statement of financial position as at June 30, 2020
- the statement of operations for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity 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 these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Financial Reporting Framework

We draw attention to note 2 to the financial statements which describes the applicable financial reporting framework and the significant differences between the financial reporting framework and Canadian public sector accounting standards.

Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. Other information comprises:

- Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Information, other than the financial statements and the auditors' report thereon, included in the Financial Statement Discussion and Analysis document as at the date of this auditors' report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditors' report.

We have nothing to report in this regard.

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

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget and Transparency and Accountability Act of the Province of British Columbia 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 Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 judgment and maintain professional skepticism 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 Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- 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.

Chartered Professional Accountants

KPMG LLP

Vernon, Canada
September 22, 2020

School District No. 83 (North Okanagan-Shuswap)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents (Note 3)	15,415,950	14,741,694
Accounts Receivable		
Due from Province - Ministry of Education	1,454	359,037
Due from First Nations	416,871	
Other (Note 4)	677,953	167,251
Total Financial Assets	16,512,228	15,267,982
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 5)	6,701,064	6,473,355
Unearned Revenue (Note 6)	23,900	
Deferred Revenue (Note 7)	2,166,855	1,698,228
Deferred Capital Revenue (Note 8)	63,095,476	64,284,745
Employee Future Benefits (Note 9)	4,348,754	4,058,490
Total Liabilities	76,336,049	76,514,818
Net Debt	(59,823,821)	(61,246,836)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	87,737,138	89,447,442
Restricted Assets (Endowments) (Note 12)	103,937	103,937
Prepaid Expenses	267,560	222,396
Supplies Inventory	317,684	
Total Non-Financial Assets	88,426,319	89,773,775
Accumulated Surplus (Deficit) (Note 18)	28,602,498	28,526,939

Contractual Obligations (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. 83 (North Okanagan-Shuswap)

Statement 2

Statement of Operations
Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	78,128,049	78,901,203	75,222,826
Other	180,000	196,800	184,200
Tuition		33,490	30,436
Other Revenue	3,446,645	2,961,673	3,333,523
Rentals and Leases	99,000	86,540	135,097
Investment Income	207,000	205,543	225,724
Gain (Loss) on Disposal of Tangible Capital Assets			1,281,832
Amortization of Deferred Capital Revenue	3,330,000	3,371,690	3,266,114
Total Revenue	<u>85,390,694</u>	<u>85,756,939</u>	<u>83,679,752</u>
Expenses			
Instruction	67,050,243	66,260,354	63,774,238
District Administration	2,877,716	2,671,523	3,070,523
Operations and Maintenance	12,748,831	13,194,097	12,125,552
Transportation and Housing	3,828,478	3,555,406	3,796,556
Total Expense	<u>86,505,268</u>	<u>85,681,380</u>	<u>82,766,869</u>
Surplus (Deficit) for the year	<u>(1,114,574)</u>	<u>75,559</u>	<u>912,883</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		28,526,939	27,614,056
Accumulated Surplus (Deficit) from Operations, end of year		<u>28,602,498</u>	<u>28,526,939</u>

School District No. 83 (North Okanagan-Shuswap)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Surplus (Deficit) for the year	(1,114,574)	75,559	912,883
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(3,418,291)	(3,399,610)	(5,849,059)
Amortization of Tangible Capital Assets	5,055,000	5,109,914	4,986,059
Net carrying value of Tangible Capital Assets disposed of			29,919
Total Effect of change in Tangible Capital Assets	1,636,709	1,710,304	(833,081)
Acquisition of Prepaid Expenses		(267,560)	(222,396)
Use of Prepaid Expenses		222,396	143,191
Acquisition of Supplies Inventory		(317,684)	
Total Effect of change in Other Non-Financial Assets	-	(362,848)	(79,205)
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	522,135	1,423,015	597
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		1,423,015	597
Net Debt, beginning of year		(61,246,836)	(61,247,433)
Net Debt, end of year		(59,823,821)	(61,246,836)

School District No. 83 (North Okanagan-Shuswap)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2020

	2020 Actual \$	2019 Actual \$
Operating Transactions		
Surplus (Deficit) for the year	75,559	912,883
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(569,990)	567,813
Supplies Inventories	(317,684)	
Prepaid Expenses	(45,164)	(79,205)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	227,709	1,016,174
Unearned Revenue	23,900	(55,915)
Deferred Revenue	468,627	48,166
Employee Future Benefits	290,264	(15,837)
Loss (Gain) on Disposal of Tangible Capital Assets		(1,281,832)
Amortization of Tangible Capital Assets	5,109,914	4,986,059
Amortization of Deferred Capital Revenue	(3,371,690)	(3,266,114)
Total Operating Transactions	1,891,445	2,832,192
Capital Transactions		
Tangible Capital Assets Purchased	(3,399,610)	(5,849,059)
District Portion of Proceeds on Disposal		1,311,751
Total Capital Transactions	(3,399,610)	(4,537,308)
Financing Transactions		
Capital Revenue Received	2,182,421	4,527,273
Total Financing Transactions	2,182,421	4,527,273
Net Increase (Decrease) in Cash and Cash Equivalents	674,256	2,822,157
Cash and Cash Equivalents, beginning of year	14,741,694	11,919,537
Cash and Cash Equivalents, end of year	15,415,950	14,741,694
Cash and Cash Equivalents, end of year, is made up of:		
Cash	15,415,950	14,741,694
	15,415,950	14,741,694

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on December 2, 1996 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. 83 (North Okanagan-Shuswap)", and operates as "School District No. 83 (North Okanagan-Shuswap)". 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. 83 (North Okanagan-Shuswap) 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

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

a) Basis of Accounting

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

a) Basis of Accounting (Continued)

Regulation 257/2010 requires all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sectors to adopt Canadian public sector accounting standards without any PS4200 elections.

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

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

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

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

As a result, revenue recognized in the statement of operations and certain related deferred capital revenue would be recorded differently under Canadian public sector accounting standards.

b) Basis of Consolidation

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

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

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

c) Cash and Cash Equivalents

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

d) Accounts Receivable

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

e) Unearned Revenue

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

f) Deferred Revenue

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

g) Deferred Capital Revenue

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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

h) Employee Future Benefits

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

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

The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime 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.

i) 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 and all the following criteria are met:

- an environmental standard exists;
- contamination exceeds the environmental standard;
- the School district:
 - is directly responsible; or
 - accepts responsibility;

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

i) Liability for Contaminated Sites (Continued)

- 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.

j) Tangible Capital Assets

The following criteria apply:

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

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

k) Prepaid Expenses

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

l) Supplies Inventory

Inventory includes transportation supplies on hand and is recorded at the lower of historical cost and replacement cost.

m) Funds and Reserves

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

n) Revenue Recognition

Revenues are 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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

n) Revenue Recognition (Continued)

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

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

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

o) Expenditures

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

Categories of Salaries

- Principals and Vice-Principals employed under a Principals and Vice-Principals contract are categorized as Principals and Vice-Principals.
- Superintendent, Secretary-Treasurer, Directors, Managers, 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.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

p) Endowment Contributions

Endowment contributions are reported as revenue on the Statement of Operations when received. Investment income earned on endowment principal is recorded as deferred revenue if it meets the definition of a liability and is recognized as revenue in the year related expenses (disbursements) are incurred. If the investment income earned does not meet the definition of a liability, it is recognized as revenue in the year it is earned. Endowment assets are reported as restricted financial assets on the Statement of Financial Position.

q) School Generated Funds

Funds collected and used at the school level are included in these financial statements and reported under a special purpose fund.

r) 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. 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. 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 re-measurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of re-measurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

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

s) 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.

t) Future Changes 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, 2022. 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.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue. 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".

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

t) Future Changes in Accounting Policies (Continued)

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 CASH AND CASH EQUIVALENTS

The School District has an unutilized demand loan credit facility agreement with the Royal Bank of Canada, dated September 7, 2010, in the amount of \$ 1,000,000.

NOTE 4 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2020	2019
Due from Federal Government	\$ 22,077	\$ 40,665
Other	655,876	126,586
	<u>\$677,953</u>	<u>\$ 167,251</u>

NOTE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	2020	2019
Trade payables	\$ 5,017,899	\$ 4,924,018
Salaries and benefits payable	1,237,968	845,046
Accrued vacation pay	445,197	704,291
	<u>\$ 6,701,064</u>	<u>\$ 6,473,355</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 6 UNEARNED REVENUE

	2020	2019
Balance, beginning of year	\$ -	\$ 55,915
Changes for the year:		
Increase:		
Tuition fees collected	23,900	-
Decrease:		
Tuition fees recognized	-	33,529
Rental/Lease of facilities	-	22,386
	-	55,915
Net changes for the year	23,900	(55,915)
Balance, end of year	\$ 23,900	\$ -

NOTE 7 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

	2020	2019
Balance, beginning of year	\$ 1,698,228	\$ 1,650,062
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education	8,326,526	8,334,061
Other	1,934,079	2,455,880
Investment Income	9,583	6,744
	10,270,188	10,796,685
Decrease:		
Transfers to Revenue	9,752,485	10,591,360
Recovered	49,076	157,159
	9,801,561	10,748,519
Net changes for the year	468,627	48,166
Balance, end of year	\$2,166,855	\$ 1,698,228

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

	<u>2020</u>	<u>2019</u>
Balance, deferred capital revenue, subject to amortization, beginning of year	\$64,284,745	\$63,023,586
Changes for the year:		
Increase:		
Deferred Capital Revenue – Other Provincial Capital	-	73,945
Deferred Capital Revenue Bylaw – Ministry of Education	2,182,421	4,453,328
	<u>\$ 2,182,421</u>	<u>\$ 4,527,273</u>
Decrease:		
Amortization of Deferred Capital Revenue	3,371,690	3,266,114
Net Changes for the Year	(1,189,269)	1,261,159
Deferred Capital Revenue, end of year	<u>\$63,095,476</u>	<u>\$64,284,745</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	<u>2020</u>	<u>2019</u>
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$4,253,101	\$ 3,487,315
Service Cost	356,644	267,263
Interest Cost	107,425	97,237
Benefit Payments	(127,633)	(382,459)
Actuarial Gain	(435,202)	783,745
Accrued Benefit Obligation – March 31	<u>4,154,335</u>	<u>\$ 4,253,101</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	\$ 4,154,335	\$ 4,253,101
Market Value of Plan Assets - March 31	0	0
Funded Status – Deficit	(4,154,335)	(4,253,101)
Employer Contributions After Measurement Date	164,856	91,045
Benefits Expense After Measurement Date	(117,821)	(116,017)
Unamortized Net Actuarial (Gain)/Loss	(241,454)	219,583
Accrued Benefit Liability - June 30	<u>\$ (4,348,754)</u>	<u>\$ (4,058,490)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	\$ 4,058,490	\$ 4,074,327
Net Expense for Fiscal Year	491,707	328,144
Employer Contributions	(201,443)	(343,981)
Accrued Benefit Liability - June 30	<u>\$ 4,348,754</u>	<u>\$ 4,058,490</u>
Components of Net Benefit Expense		
Service Cost	\$ 361,208	\$ 289,608
Interest Cost	104,665	99,784
Amortization of Net Actuarial (Gain)/Loss	25,834	(61,248)
Net Benefit Expense	<u>\$ 491,707</u>	<u>\$ 328,144</u>

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 EMPLOYEE FUTURE BENEFITS (Continued)

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

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	9.0	9.0

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2020	Net Book Value 2019
Sites	\$ 5,840,721	\$ 5,840,721
Buildings	74,339,282	75,673,730
Furniture & Equipment	2,938,684	2,999,698
Vehicles	3,101,431	3,156,920
Computer Software	162,635	229,377
Computer Hardware	1,354,385	1,546,996
Total	\$87,737,138	\$ 89,447,442

June 30, 2020

Cost:	Balance at July 1, 2019	Additions	Disposals	Transfers	Balance at June 30, 2020
Sites	\$ 5,840,721	\$ -	\$ -	\$ -	\$ 5,840,721
Buildings	157,801,380	1,935,134	-	-	159,736,514
Furniture & Equipment	5,197,102	482,143	13,216	-	5,666,029
Vehicles	5,940,924	557,299	183,391	-	6,314,832
Computer Software	374,853	9,144	-	-	383,997
Computer Hardware	3,257,082	415,890	845,037	-	2,827,935
Total	\$ 178,412,062	\$3,399,610	\$1,041,644	\$ -	\$ 180,770,028

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

Accumulated Amortization	Balance at July 1, 2019	Additions	Disposals	Balance at June 30, 2020
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	82,127,650	3,269,582	-	85,397,232
Furniture & Equipment	2,197,404	543,157	13,216	2,727,345
Vehicles	2,784,004	612,788	183,391	3,213,401
Computer Software	145,476	75,886	-	221,362
Computer Hardware	1,710,086	608,501	845,037	1,473,550
Total	\$ 88,964,620	\$5,109,914	\$1,041,644	\$ 93,032,890

June 30, 2019

Cost:	Balance at July 1, 2018	Additions	Disposals	Transfers	Balance at June 30, 2019
Sites	\$ 5,846,889	\$ -	\$ 6,168	\$ -	\$ 5,840,721
Buildings	154,936,917	3,362,735	498,272	-	157,801,380
Furniture & Equipment	4,731,166	520,015	54,079	-	5,197,102
Vehicles	5,422,262	1,420,642	901,980	-	5,940,924
Computer Software	355,154	19,699	-	-	374,853
Computer Hardware	3,036,566	525,968	305,452	-	3,257,082
Total	\$ 174,328,954	\$ 5,849,059	\$ 1,765,951	\$ -	\$178,412,062

Accumulated Amortization	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
Sites	\$ -	\$ -	\$ -	\$ -
Buildings	79,383,051	3,219,120	474,521	82,127,650
Furniture & Equipment	1,755,069	496,414	54,079	2,197,404
Vehicles	3,117,825	568,159	901,980	2,784,004
Computer Software	72,475	73,001	-	145,476
Computer Hardware	1,386,173	629,365	305,452	1,710,086
Total	\$ 85,714,593	\$ 4,986,059	\$ 1,736,032	\$ 88,964,620

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 11 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 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 School District paid \$5,852,720 for employer contributions to the plans for the year ended June 30, 2020 (2019: \$5,862,199)

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 each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 12 RESTRICTED ASSETS - ENDOWMENT FUNDS

Donors have placed restrictions on their contributions to the endowment funds of the School District. One restriction is that the original contribution should not be spent. Another potential restriction is that any investment income of the endowment fund that is required to offset the eroding effect of inflation or preserve the original value of the endowment should also not be spent.

Name of Endowment	2019	Contributions	2020
North Okanagan-Shuswap Endowment Fund	\$ 65,837	\$ -	\$ 65,837
Muriel Barnard Memorial Bursary Trust	20,000	-	20,000
Tyson Henderson Memorial Bursary Trust	18,100	-	18,100
Total	\$ 103,937	\$ -	\$ 103,937

NOTE 13 INTERFUND TRANSFERS

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

- \$ 623,525 (2019 - \$333,428) was transferred from the operating fund to the capital fund for the purchase of capital assets;
- \$ 339,595 (2019 - \$391,727) was transferred from special purpose funds to the capital fund for the purchase of capital assets;
- \$ 12,500 (2019 - \$712,350) was transferred from the operating fund to local capital for the purchase of capital assets.

NOTE 14 RELATED PARTY TRANSACTIONS

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 15 CONTRACTUAL OBLIGATIONS AND CONTINGENCIES

The School District has entered into a number of contracts related to capital projects with a remaining cost of approximately \$1,953,517.

Future operating lease payments for laptops is \$33,989.

The School District, in conducting its usual business activities, is involved in various legal claims and litigation. In the event any unsettled claims are successful, management believes that such claims are not expected to have a material or adverse effect on the School District's financial position.

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 January 21, 2020. The original annual budget was adopted on May 21, 2019. The original and amended budgets are presented below.

	<u>2020 Amended Annual Budget</u>	<u>2020 Original Annual Budget</u>
Revenues		
Provincial Grants		
Ministry of Education	\$ 78,128,049	\$ 74,779,813
Other	180,000	210,950
Other Revenue	3,446,645	3,094,313
Rentals and Leases	99,000	94,972
Investment Income	207,000	159,000
Amortization of Deferred Capital Revenue	3,330,000	3,350,000
Total Revenue	\$ 85,390,694	\$ 81,689,048
Expenses		
Instruction	\$ 67,050,243	\$ 63,028,330
District Administration	2,877,716	2,756,804
Operations and Maintenance	12,748,831	12,714,932
Transportation and Housing	3,828,478	3,828,952
Total Expense	\$ 86,505,268	\$ 82,329,018
Net Expense	\$ (1,114,574)	\$ (639,970)
Budgeted Allocation of Surplus	548,371	73,000
Budgeted Deficit for the year	\$ (566,203)	\$ (566,970)

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 17 EXPENSE BY OBJECT

	<u>2020</u>	<u>2019</u>
Salaries and benefits	\$ 71,624,786	\$ 68,274,914
Services and supplies	8,946,680	9,505,896
Amortization	5,109,914	4,986,059
	<u>\$ 85,681,380</u>	<u>\$ 82,766,869</u>

NOTE 18 ACCUMULATED SURPLUS

The School District has established a number of funds to demonstrate compliance with legislation and to reflect the School District's intentions to undertake certain future activities.

The Operating Fund accounts for the School District's operating grants and other operating revenues. Legislation requires that the School District present a balanced budget for the Operating Fund, whereby budgeted expenditure does not exceed the total of budgeted revenue and any surplus in the operating fund carried forward from previous years.

The Capital Fund accounts for the School District's investment in its existing capital infrastructure, including the existing buildings, furniture, vehicles, computers and equipment. It also reflects intentions to make future capital asset purchases.

The Special Purpose Funds account for grants and contributions received which are directed by agreement with a third party towards specific activities.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 18 ACCUMULATED SURPLUS (Continued)

	2020	2019
Operating Fund		
Internally restricted:		
School Budget Balances	\$ 469,182	\$ 175,268
Career Program	37,446	52,910
Unspent Aboriginal Education Targeted Funds	218,249	30,500
Automated External Defibrillator Commitments	30,537	-
Various Outstanding Projects	51,000	11,085
Contingency Reserve	199,984	130,000
2019/2020 Budget Enhancements - Benefits	-	148,608
Appropriated for Next Year's Budget	343,000	-
	\$ 1,349,398	\$ 548,371
Special Purpose Funds	\$ 103,937	\$ 103,937
Capital Fund		
Invested in tangible capital assets	\$ 25,355,668	\$ 25,846,341
Local Capital	1,793,495	2,028,290
	\$ 27,149,163	\$ 27,874,631
Total Accumulated Surplus	\$ 28,602,498	\$ 28,526,939

NOTE 19 ECONOMIC DEPENDENCE

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

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 20 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, amounts receivable and investments.

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

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

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 as they invest solely in term deposits and guaranteed investment certificates that have a maturity date of no more than 3 years.

SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 20 **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. 83 (North Okanagan-Shuswap)

Schedule 1

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

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	548,371	103,937	27,874,631	28,526,939	27,614,056
Changes for the year					
Surplus (Deficit) for the year	1,437,052	339,595	(1,701,088)	75,559	912,883
Interfund Transfers					
Tangible Capital Assets Purchased	(623,525)	(339,595)	963,120	-	-
Local Capital	(12,500)	-	12,500	-	-
Net Changes for the year	801,027	-	(725,468)	75,559	912,883
Accumulated Surplus (Deficit), end of year - Statement 2	1,349,398	103,937	27,149,163	28,602,498	28,526,939

School District No. 83 (North Okanagan-Shuswap)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	69,767,189	70,977,396	66,917,592
Other	180,000	196,800	184,200
Tuition		33,490	30,436
Other Revenue	1,046,645	1,136,995	1,053,695
Rentals and Leases	99,000	86,540	135,097
Investment Income	170,000	164,407	181,643
Total Revenue	71,262,834	72,595,628	68,502,663
Expenses			
Instruction	56,716,406	56,937,331	53,604,764
District Administration	2,819,123	2,671,523	3,070,523
Operations and Maintenance	8,379,970	8,716,588	7,765,416
Transportation and Housing	3,120,478	2,833,134	3,098,529
Total Expense	71,035,977	71,158,576	67,539,232
Operating Surplus (Deficit) for the year	226,857	1,437,052	963,431
Budgeted Appropriation (Retirement) of Surplus (Deficit)	548,371		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(775,228)	(623,525)	(333,428)
Local Capital		(12,500)	(712,350)
Total Net Transfers	(775,228)	(636,025)	(1,045,778)
Total Operating Surplus (Deficit), for the year	-	801,027	(82,347)
Operating Surplus (Deficit), beginning of year		548,371	630,718
Operating Surplus (Deficit), end of year		1,349,398	548,371
Operating Surplus (Deficit), end of year			
Internally Restricted		1,349,398	548,371
Total Operating Surplus (Deficit), end of year		1,349,398	548,371

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget \$	2020 Actual \$	2019 Actual \$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	68,909,163	69,089,512	66,292,792
ISC/LEA Recovery	(1,036,645)	(1,047,246)	(1,036,645)
Other Ministry of Education Grants			
Pay Equity	641,286	641,286	641,286
Funding for Graduated Adults	1,000	2,088	2,935
Transportation Supplement	561,925	561,925	561,925
Economic Stability Dividend			72,946
Carbon Tax Grant	90,000	106,651	106,651
Employer Health Tax Grant	538,167	538,167	163,538
Strategic Priorities - Mental Health Grant			33,000
Support Staff Benefits Grant	12,000	27,842	12,636
Support Staff Wage Increase Funding		274,965	
Teachers' Labour Settlement Funding		729,913	
NGN Self-Provisioning	34,704	34,704	30,600
Foundation Skills Assessment Marking	12,964	12,964	25,928
Early Learning (ELF)	2,625	2,625	
Access Grant			5,000
Equity Scan Implementation		2,000	5,000
Total Provincial Grants - Ministry of Education	69,767,189	70,977,396	66,917,592
Provincial Grants - Other	180,000	196,800	184,200
Tuition			
International and Out of Province Students		33,490	30,436
Total Tuition	-	33,490	30,436
Other Revenues			
Other School District/Education Authorities			1,500
Funding from First Nations	1,036,645	1,090,690	1,036,645
Miscellaneous			
DASH School Readiness			10,000
United Way Grant			5,550
Sale of Assets		18,305	
Miscellaneous	10,000	28,000	
Total Other Revenue	1,046,645	1,136,995	1,053,695
Rentals and Leases	99,000	86,540	135,097
Investment Income	170,000	164,407	181,643
Total Operating Revenue	71,262,834	72,595,628	68,502,663

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Salaries			
Teachers	28,104,950	29,300,925	27,394,937
Principals and Vice Principals	5,027,763	4,768,895	4,566,041
Educational Assistants	5,862,369	5,819,929	5,334,535
Support Staff	6,857,080	7,363,831	6,691,639
Other Professionals	2,116,975	2,219,480	2,026,615
Substitutes	2,997,003	2,347,401	2,957,976
Total Salaries	50,966,140	51,820,461	48,971,743
Employee Benefits	12,155,467	12,527,654	11,686,884
Total Salaries and Benefits	63,121,607	64,348,115	60,658,627
Services and Supplies			
Services	1,956,526	1,890,192	1,670,530
Student Transportation	9,000	3,379	5,968
Professional Development and Travel	549,580	510,516	601,180
Rentals and Leases	60,900	47,803	25,283
Dues and Fees	99,900	95,080	99,798
Insurance	224,808	257,815	163,673
Supplies	3,406,985	2,505,561	2,785,387
Utilities	1,606,671	1,500,115	1,528,786
Total Services and Supplies	7,914,370	6,810,461	6,880,605
Total Operating Expense	71,035,977	71,158,576	67,539,232

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

Operating Expense by Function, Program and Object
Year Ended June 30, 2020

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
1 Instruction							
1.02 Regular Instruction	23,139,836	1,245,365		255,852		1,539,322	26,180,375
1.03 Career Programs	237,877	80,299		94,972		1,192	414,340
1.07 Library Services	776,993			58,223		3,514	838,730
1.08 Counselling	1,104,131						1,104,131
1.10 Special Education	3,696,221	114,927	5,276,773	49,248	261,984	440,365	9,839,518
1.30 English Language Learning	48,980						48,980
1.31 Indigenous Education	291,342	107,051	540,939	47,343	131,009	6,305	1,123,989
1.41 School Administration		3,135,343		1,457,651		48,784	4,641,778
1.60 Summer School	5,545		2,217				7,762
1.62 International and Out of Province Students		62,575					62,575
Total Function 1	29,300,925	4,745,560	5,819,929	1,963,289	392,993	2,039,482	44,262,178
4 District Administration							
4.11 Educational Administration		23,335		43,434	496,910		563,679
4.40 School District Governance					75,094		75,094
4.41 Business Administration				323,140	788,118	9,547	1,120,805
Total Function 4	-	23,335	-	366,574	1,360,122	9,547	1,759,578
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				47,616	189,329		236,945
5.50 Maintenance Operations				3,190,227	193,474	178,192	3,561,893
5.52 Maintenance of Grounds				186,517			186,517
5.56 Utilities							-
Total Function 5	-	-	-	3,424,360	382,803	178,192	3,985,355
7 Transportation and Housing							
7.41 Transportation and Housing Administration				129,490		83,562	213,052
7.70 Student Transportation				1,480,118		120,180	1,600,298
Total Function 7	-	-	-	1,609,608	83,562	120,180	1,813,350
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	29,300,925	4,768,895	5,819,929	7,363,831	2,219,480	2,347,401	51,820,461

School District No. 83 (North Okanagan-Shuswap)

Schedule 2C

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	26,180,375	6,638,506	32,818,881	1,067,148	33,886,029	32,807,040	32,025,727
1.03 Career Programs	414,340	97,035	511,375	171,577	682,952	726,500	711,060
1.07 Library Services	838,730	172,700	1,011,430	88,316	1,099,746	943,724	1,037,410
1.08 Counselling	1,104,131	231,994	1,336,125	1,025	1,337,150	1,922,626	1,115,386
1.10 Special Education	9,839,518	2,419,338	12,258,856	167,936	12,426,792	12,299,443	11,501,488
1.30 English Language Learning	48,980	11,694	60,674	3,189	63,863	62,751	73,778
1.31 Indigenous Education	1,123,989	284,299	1,408,288	118,743	1,527,031	1,745,280	1,481,042
1.41 School Administration	4,641,778	978,008	5,619,786	175,713	5,795,499	6,199,747	5,658,873
1.60 Summer School	7,762	1,434	9,196	98	9,294	9,295	
1.62 International and Out of Province Students	62,575	12,802	75,377	33,598	108,975		
Total Function 1	44,262,178	10,847,810	55,109,988	1,827,343	56,937,331	56,716,406	53,604,764
4 District Administration							
4.11 Educational Administration	563,679	105,055	668,734	94,788	763,522	726,310	885,696
4.40 School District Governance	75,094	4,454	79,548	67,998	147,546	215,939	174,142
4.41 Business Administration	1,120,805	251,793	1,372,598	387,857	1,760,455	1,876,874	2,010,685
Total Function 4	1,759,578	361,302	2,120,880	550,643	2,671,523	2,819,123	3,070,523
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	236,945	53,595	290,540	86,572	377,112	409,505	590,660
5.50 Maintenance Operations	3,561,893	786,988	4,348,881	1,635,581	5,984,462	5,597,012	4,950,862
5.52 Maintenance of Grounds	186,517	35,956	222,473	484,513	706,986	536,782	492,406
5.56 Utilities	-	-	-	1,648,028	1,648,028	1,836,671	1,731,488
Total Function 5	3,985,355	876,539	4,861,894	3,854,694	8,716,588	8,379,970	7,765,416
7 Transportation and Housing							
7.41 Transportation and Housing Administration	213,052	54,035	267,087	14,742	281,829	260,517	251,733
7.70 Student Transportation	1,600,298	387,968	1,988,266	563,039	2,551,305	2,859,961	2,846,796
Total Function 7	1,813,350	442,003	2,255,353	577,781	2,833,134	3,120,478	3,098,529
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	51,820,461	12,527,654	64,348,115	6,810,461	71,158,576	71,035,977	67,539,232

School District No. 83 (North Okanagan-Shuswap)

Schedule 3

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	8,360,860	7,923,807	8,305,234
Other Revenue	2,400,000	1,824,678	2,279,828
Investment Income	7,000	4,000	6,298
Total Revenue	<u>10,767,860</u>	<u>9,752,485</u>	<u>10,591,360</u>
Expenses			
Instruction	10,333,837	9,323,023	10,169,474
District Administration	58,593		
Operations and Maintenance	21,861	82,983	30,159
Transportation and Housing		6,884	
Total Expense	<u>10,414,291</u>	<u>9,412,890</u>	<u>10,199,633</u>
Special Purpose Surplus (Deficit) for the year	<u>353,569</u>	<u>339,595</u>	<u>391,727</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(353,569)	(339,595)	(391,727)
Total Net Transfers	<u>(353,569)</u>	<u>(339,595)</u>	<u>(391,727)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		103,937	103,937
Special Purpose Surplus (Deficit), end of year		<u>103,937</u>	<u>103,937</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		103,937	103,937
Total Special Purpose Surplus (Deficit), end of year		<u>103,937</u>	<u>103,937</u>

School District No. 83 (North Okanagan-Shuswap)

Schedule 3A

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

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Rural Education Enhancement Fund
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		30,204	10,998	1,594,604	1,150	6,566	5,630		
Add: Restricted Grants									
Provincial Grants - Ministry of Education	342,430	253,615	9,583	1,934,079	192,948	44,684	153,222	320,270	213,353
Other									
Investment Income	342,430	253,615	9,583	1,934,079	192,948	44,684	153,222	320,270	213,353
Less: Allocated to Revenue	342,430	275,018	4,000	1,824,678	194,098	37,304	112,556	320,270	213,353
Recovered									
Deferred Revenue, end of year	-	8,801	16,581	1,704,005	-	13,946	46,296	-	-
Revenues									
Provincial Grants - Ministry of Education	342,430	275,018		1,824,678	194,098	37,304	112,556	320,270	213,353
Other Revenue			4,000						
Investment Income	342,430	275,018	4,000	1,824,678	194,098	37,304	112,556	320,270	213,353
Expenses									
Salaries									
Teachers									120,000
Principals and Vice Principals					13,407	13,408	22,279	140,676	
Educational Assistants		217,846			126,575		15,338	23,103	34,000
Support Staff							4,936		
Substitutes									
Employee Benefits	-	217,846	-	-	139,982	13,408	43,020	163,779	154,000
Services and Supplies	82,983	57,172	4,000	1,824,678	36,702	2,738	13,051	26,712	39,000
	82,983	275,018	4,000	1,824,678	192,682	37,304	100,784	320,270	213,353
Net Revenue (Expense) before Interfund Transfers	259,447	-	-	-	1,416	-	11,772	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(259,447)	-	-	-	(1,416)	-	(11,772)	-	-
	(259,447)	-	-	-	(1,416)	-	(11,772)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund									

School District No. 83 (North Okanagan-Shuswap)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2020

	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	49,076						1,698,228
Add: Restricted Grants							
Provincial Grants - Ministry of Education	357,469	5,162,209	1,184,141	62,451	28,500	11,234	8,326,526
Other							1,934,079
Investment Income							9,583
Less: Allocated to Revenue	357,469	5,162,209	1,184,141	62,451	28,500	11,234	10,270,188
Recovered		49,076	850,008	44,384	12,172	2,536	9,732,485
Deferred Revenue, end of year	-	-	334,133	18,067	16,328	8,698	2,166,855
Revenues							
Provincial Grants - Ministry of Education	357,469	5,162,209	850,008	44,384	12,172	2,536	7,923,807
Other Revenue							1,824,678
Investment Income							4,000
Expenses							
Salaries	357,469	5,162,209	850,008	44,384	12,172	2,536	9,752,485
Teachers							
Principals and Vice Principals		4,161,730	695,441		5,988		4,983,159
Educational Assistants							49,094
Support Staff							500,435
Substitutes	48,000						105,570
	215,745					2,181	222,862
Employee Benefits	263,745	4,161,730	695,441	-	5,988	2,181	5,861,120
Services and Supplies	58,035	1,000,479	154,567	6,884	1,740	355	1,390,551
	6,229			4,444			2,161,219
	328,009	5,162,209	850,008	6,884	12,172	2,536	9,412,890
Net Revenue (Expense) before Interfund Transfers	29,460	-	-	37,500	-	-	339,595
Interfund Transfers							
Tangible Capital Assets Purchased	(29,460)			(37,500)			(339,595)
	(29,460)	-	-	(37,500)	-	-	(339,595)
Net Revenue (Expense)	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund		103,753					103,753

School District No. 83 (North Okanagan-Shuswap)

Schedule 4

Schedule of Capital Operations

Year Ended June 30, 2020

	2020	2020 Actual			2019
	Budget	Invested in Tangible	Local	Fund	Actual
	\$	Capital Assets	Capital	Balance	\$
Revenues					
Investment Income	30,000		37,136	37,136	37,783
Gain (Loss) on Disposal of Tangible Capital Assets	-			-	1,281,832
Amortization of Deferred Capital Revenue	3,330,000	3,371,690		3,371,690	3,266,114
Total Revenue	<u>3,360,000</u>	<u>3,371,690</u>	<u>37,136</u>	<u>3,408,826</u>	<u>4,585,729</u>
Expenses					
Operations and Maintenance				-	41,945
Amortization of Tangible Capital Assets					
Operations and Maintenance	4,347,000	4,394,526		4,394,526	4,288,032
Transportation and Housing	708,000	715,388		715,388	698,027
Total Expense	<u>5,055,000</u>	<u>5,109,914</u>	<u>-</u>	<u>5,109,914</u>	<u>5,028,004</u>
Capital Surplus (Deficit) for the year	<u>(1,695,000)</u>	<u>(1,738,224)</u>	<u>37,136</u>	<u>(1,701,088)</u>	<u>(442,275)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,128,797	963,120		963,120	725,155
Local Capital			12,500	12,500	712,350
Total Net Transfers	<u>1,128,797</u>	<u>963,120</u>	<u>12,500</u>	<u>975,620</u>	<u>1,437,505</u>
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		284,431	(284,431)	-	
Total Other Adjustments to Fund Balances		<u>284,431</u>	<u>(284,431)</u>	<u>-</u>	
Total Capital Surplus (Deficit) for the year	<u>(566,203)</u>	<u>(490,673)</u>	<u>(234,795)</u>	<u>(725,468)</u>	<u>995,230</u>
Capital Surplus (Deficit), beginning of year		25,846,341	2,028,290	27,874,631	26,879,401
Capital Surplus (Deficit), end of year		<u>25,355,668</u>	<u>1,793,495</u>	<u>27,149,163</u>	<u>27,874,631</u>

School District No. 83 (North Okanagan-Shuswap)

Schedule 4A

Tangible Capital Assets
Year Ended June 30, 2020

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,840,721	157,801,380	5,197,102	5,940,924	374,853	3,257,082	178,412,062
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,610,689	90,000	415,827	-	-	2,116,516
Deferred Capital Revenue - Other			35,543				35,543
Operating Fund			278,167	71,157	9,144	265,057	623,525
Special Purpose Funds		296,947	31,210			11,438	339,595
Local Capital		27,498	47,223	70,315		139,395	284,431
	-	1,935,134	482,143	557,299	9,144	415,890	3,399,610
Decrease:							
Deemed Disposals			13,216	183,391		845,037	1,041,644
	-	-	13,216	183,391	-	845,037	1,041,644
Cost, end of year	5,840,721	159,736,514	5,666,029	6,314,832	383,997	2,827,935	180,770,028
Work in Progress, end of year							-
Cost and Work in Progress, end of year	5,840,721	159,736,514	5,666,029	6,314,832	383,997	2,827,935	180,770,028
Accumulated Amortization, beginning of year		82,127,650	2,197,404	2,784,004	145,476	1,710,086	88,964,620
Changes for the Year							
Increase: Amortization for the Year		3,269,582	543,157	612,788	75,886	608,501	5,109,914
Decrease:							
Deemed Disposals			13,216	183,391		845,037	1,041,644
			13,216	183,391	-	845,037	1,041,644
Accumulated Amortization, end of year		85,397,232	2,727,345	3,213,401	221,362	1,473,550	93,032,890
Tangible Capital Assets - Net	5,840,721	74,339,282	2,938,684	3,101,431	162,635	1,354,385	87,737,138

School District No. 83 (North Okanagan-Shuswap)

Schedule 4C

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	63,159,042	422,807	19,250	63,601,099
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,116,516	35,543		2,152,059
	2,116,516	35,543	-	2,152,059
Decrease:				
Amortization of Deferred Capital Revenue	3,328,408	39,782	3,500	3,371,690
	3,328,408	39,782	3,500	3,371,690
Net Changes for the Year	(1,211,892)	(4,239)	(3,500)	(1,219,631)
Deferred Capital Revenue, end of year	61,947,150	418,568	15,750	62,381,468
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	61,947,150	418,568	15,750	62,381,468

School District No. 83 (North Okanagan-Shuswap)

Schedule 4D

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

	Bylaw Capital	MED Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		615,165	68,481			683,646
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,182,421	-	-	-	-	2,182,421
	2,182,421					2,182,421
Decrease:						
Transferred to DCR - Capital Additions	2,116,516		35,543			2,152,059
	2,116,516	-	35,543	-	-	2,152,059
Net Changes for the Year	65,905	-	(35,543)	-	-	30,362
Balance, end of year	65,905	615,165	32,938	-	-	714,008



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

BRIEFING NOTE

TO: Board of Education **DATE:** September 22, 2020
FROM: Alanna Cameron, Secretary-Treasurer
RE: **2019-20 Underspent Targeted Indigenous Education Funding**

Purpose

This briefing note is to provide the Board of Education with confirmation that pursuant to section 106.4(2) of the *School Act*, the Board is required to formally request approval for the North Okanagan-Shuswap Board of Education to underspend its targeted Indigenous Education allocation for the 2019-20 school year.

Background

North Okanagan-Shuswap Board of Education underspent its 2019-20 targeted Indigenous Education allocation as summarized below:

2018-19 approved underspend	25,580
ADD: 2019-20 allocation	1,719,700
Total 2019-20 allocation	1,745,280
LESS: 2019-20 expenditures	1,527,031
2019-20 request for underspend	\$ 218,249

If the request for carry-forward is approved, the unspent 2019-20 surplus of **\$218,249** will be brought forward and added to the 2020-21 targeted Indigenous Education allocation, and be reflected in the 2020-21 Amended Annual Budget. These funds will be used for additional tech support, outreach support, learning materials, parent support, Knowledge Keeper cultural enrichment - all of which will be important during this ongoing pandemic.

Supporting Documentation

Letter of Request dated September 22, 2020 to Minister Fleming from Board Chair Krebs

Recommendation

No action; for information only.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary-Treasurer



**The Board of Education of
School District No. 83 (North Okanagan-Shuswap)**

341 Shuswap Street SW, Box 129, Salmon Arm, BC, V1E 4N2

Phone: (250) 832 2157 Fax: (250) 832 9428

17 September 2020

The Honourable Rob Fleming
Minister of Education
PO Box 9058 STN PROV GOVT
Victoria, BC V8W 9E2

Dear Minister Fleming:

Re: Targeted Grant – Indigenous Funds

For the school year ending June 30, 2019, School District No. 83 (North Okanagan-Shuswap) has underspent its targeted Indigenous grant by the amount of \$218,249.

In accordance with Section 106.4 (2) of the School Act, the Board formally requests approval to underspend its targeted Indigenous Education allocation for the 2019-20 school year and have this amount added to our 2020-21 grant allocation. These funds will be used for additional tech support, outreach support, learning materials, parent support, Knowledge Keeper cultural enrichment - all of which will be important during this ongoing pandemic.

Sincerely,

Amanda Krebs
Board Chairperson

AK/sw

cc: P. Jory, Superintendent
A. Cameron, Secretary-Treasurer
G. Greenhough, Director of Finance
A. Tenning, District Principal – Indigenous Education
L. Seabrook, Lead Financial Accountant-Reporting

ITEM 11B.iii.

OPERATIONS
SUMMER
PROJECTS

UNIQUE YEAR

- Insurance Claims
- COVID-19
- Capital Projects



1

ROOFING
PROJECTS

Highland Park

South Broadview

JL Jackson

2

Eagle River

- Data Rewire
- Geothermal Phase 4 in progress

Falkland

- Washroom Renovation x 2
- Classroom Renovation x 2. To Address Enrollment Pressure



3

Highland Park

- Sports Field Upgrade

Hillcrest

- Gym Floor Repair. New Lines and Floor Finish.

North Shuswap

- Replacement of Domestic Water



4

Parkview

- Hallway Floor Replacement
- Concrete Skim Coat in Crawlspace
- Upgraded Roof Drain System

Pleasant Valley

- High Voltage Service Upgrade



5

Sorrento

- Office Flooring Replacement
- Replacement of Interior Doors in Hallways



6

South Canoe

- Exterior Upgrade/ Building Envelope. In progress.

Shuswap Middle

- Classroom Renovations x 2. To Address Enrollment Pressures



7

JL Jackson

- Music Room Upgrade
- Boiler Replacement in progress



8

COVID-19 INITIATIVES

- Bottle Filling Stations. At least one in each School
- Custom Plexiglass Barriers in Offices and Libraries. In progress



9

CUSTODIAL

- Daytime Custodial
- Consistency of Shifts and Increased Hours
- Enhanced Cleaning Protocols for COVID-19



10

TRANSPORTATION

- Enhanced Student Safety Rules
- Seating Plans
- Enhanced Cleaning Protocols for COVID-19



11



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

BRIEFING NOTE

TO: Board of Education **DATE:** September 22, 2020
FROM: Alanna Cameron, Secretary-Treasurer
RE: **2020-21 Revised Internal Administrative Calendar**

Purpose

This briefing note is to propose the attached Revised Internal Administrative Calendar for adoption for the 2020-21 school year.

Background

All Regular Board Meetings will be held on the third Tuesday of each month, with the following exceptions:

- October – the Regular Board Meeting will be held on the third Wednesday of the month (October 21, 2020) to accommodate the availability of trustees.
- November – the Regular Board Meeting will be held on the third Wednesday of the month (November 21, 2020) to accommodate the availability of trustees.
- March – the Regular Board Meeting will be held on the second Tuesday of the month (March 9, 2021) due to Spring Break.

In-camera Board Meetings will commence at 3:30pm and Regular Board Meetings will commence at 6:00pm. All Regular Board Meetings will be held at the District Education Support Centre, with the following exceptions:

- ~~November 17, 2020 – will be held at Carlin Elementary/Middle in Tappen~~
- January 19, 2021 – will be held at A.L. Fortune Secondary in Enderby
- February 16, 2021 – will be held at Pleasant Valley Secondary in Armstrong
- April 20, 2021 – will be held at Eagle River Secondary in Sicamous

The Revised Internal Administrative Calendar notes the dates of Board standing committee meetings as well as partner association meetings and conferences. Board standing committee meetings are held every month when school is in session, apart from March due to Spring Break.

Recommendation

That the Board of Education adopt the 2020-21 Revised Internal Administrative Calendar, as presented.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary-Treasurer



Board of Education of School District 83 2020-2021 Internal Administrative Calendar

September 2020

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Sept 7: Labour Day
Sept 22: Regular & In-Camera Mtgs

Notes:
Approve Audited Financial Statements

October 2020

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Oct 12: Thanksgiving Day
Oct 21: Regular & In-Camera Mtgs

Notes:
Final Enrolment

November 2020

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Nov 11: Remembrance Day
Nov 18: Regular & In-Camera Mtgs @
DESC

Notes:
Approve Budget Cmte Process/Timeline

December 2020

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Dec 15: Regular & In-Camera Mtgs
Dec 21-Jan 1: Winter Break

Notes:
Receive SOFI Report
Start Budget Process

January 2021

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Jan 19: Regular & In-camera Mtgs @
A.L. Fortune Secondary

Notes:
Stakeholder Dinner (Talking Tables)

February 2021

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

Feb 15: Family Day
Feb 16: Regular & In-Camera Mtgs @
Pleasant Valley Secondary

Notes:
Approve Amended Operating Budget
Public Budget Consultation

March 2021

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Mar 9: Regular & In-Camera Mtgs
Mar 15-26: Spring Break

Notes:
School Calendar Approval
* No Committee Mtgs due to Spring Break *

April 2021

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

April 2 & 5: Good Friday & Easter Mon.
April 20: Regular & In-Camera Mtgs @
Eagle River Secondary

Notes:

May 2021

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

May 18: Regular & In-Camera Mtgs
May 24: Victoria Day

Notes:
Approve Prelim Operating Budget

June 2021

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

June 15: Regular & In-Camera Mtgs

Notes:
Approve School Fees
Approve BAA Courses

LEGEND:

dates and times may be subject to change

	School/Statutory Holidays		Partner Group Liaison ~ 4:00-5:30pm
	Finance & Facilities / Audit		Education Directions ~ 2:00-3:30pm
	Policy ~ 4:00-5:30pm		
	Labour Relations		
	Board of Education Meetings *Agenda Setting 1-week before*		
	BCSTA & BCPSEA Meetings and AGMs:		

BCSTA Board Chairs Oct 15 2020 MOE/BCSTA Liaison Mtg - Oct 16 & 30 ONLINE

BCSTA Prov Council - Oct 23-24 Online

BCPSEA Symposium - Nov 2/3 Cancelled

BCPSEA AGM - Jan 30-31 2021

BCSTA Branch Mtg - Feb ??? *we host*

BCSTA Branch Mtg - Oct 3 ONLINE

BCSTA Trustee Academy - Nov 27-28 2020

BCSTA Prov Council - Feb 19-20 2021

BCSTA AGM - April 15-18 2021



The Board of Education of School District No. 83 (North Okanagan-Shuswap)

ITEM 11B.v.

BRIEFING NOTE

TO: Board of Education
FROM: Alanna Cameron, Secretary-Treasurer
RE: Risk Assessment

DATE: September 22, 2020

Purpose

This briefing note is to update the Board of Education on the action plan undertaken by District staff to address the key risks identified in the KPMG Enterprise Risk Management (ERM) Assessment Summary Report and Risk Register for School District No. 83.

Background

In the spring/summer of 2017, the District engaged KPMG to complete an Enterprise Risk Management (ERM) Assessment for School District No. 83. The assessment was designed to help the District identify significant risks, prioritize the risks, and provide guidance on appropriate risk mitigation strategies and monitoring procedures. ERM is founded on the premise that risks are not merely hazards, but can present opportunities to create value.

The assessment process was completed in five phases over a number of months which included stakeholder interviews and an ERM workshop facilitated by KPMG. The final deliverables of the ERM project comprised of a Summary Report (presented to the Official Trustee at the June 19, 2018 Regular Board Meeting) and a high-level Risk Register which included the risk ranking, potential risk drivers and a summary of current mitigation activities/compensating controls for each risk.

Next Steps

Based on the information in the Risk Register, over the coming months, District staff will delegate each of the 24 identified risks to the appropriate department to discuss the action plan for each risk. Departments will then develop and commit to ongoing monitoring and review processes in order to ensure that the identified risks are controlled and/or mitigated. All action plans will be reviewed, documented and discussed at the Audit Committee.

Attached for information is the action plan for two risks that relate to the district's reputation, detailing the current mitigation/compensating controls and their status.

Recommendation

No action; for information only.

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary-Treasurer

KPMG - ERM ASSESSMENT FOR SD 83 - ACTION PLAN OF KEY RISKS IDENTIFIED

Number	Category	Risk Item	Risk Description	Potential Risk Drivers	Current Mitigation/Compensating Controls	complete/on-going/in progress	Primary Risk Impact Category	Impact	Likelihood	Risk Rating	Rank Order
17	Reputation	Ethical breaches	The risk that ethical breaches by staff will result in reputation damage, possible legal or financial penalties, or a decrease in enrollment levels.	- Increased use of social media - Difficulty associated with monitoring and identifying ethical breaches	Heightened scrutiny around teacher/student conduct Updated Policy 120 - District Code of Conduct January 2019 Monitoring of social media posts in order to provide timely/appropriate responses to issues as they evolve	on-going	Strategic / Reputation	3.50	2.20	7.70	20
18	Reputation	Privacy & cyber security	The risk that School District No. 83 may be the subject of a cyber security breach or internal leak resulting in the loss of private or confidential information, resulting in reputational damage, loss of credibility and possible legal action.	- Aging equipment and IT infrastructure - Lack of independent internal reviews pertaining to potential system vulnerability and to test security - Lack of access/permission control for users - Lack of encryption - Shadow IT	budget comment to replace aging equipment and IT infrastructure on a regular schedule hardening our firewall rules with consultation/support with an outside agency (moving away from a port and ip based model to an allowed application-based model) mandatory security awareness training for all new employees monthly Phishing campaigns to all employees to monitor risk potential ongoing security training for all employees automated permission controls based on HR and SIS system hard drive encryption enabled on all SD83 owned devices, user authentication based WIFI access allowing encrypted communications, internet traffic decryption to detect threats centralized IT and created a standard list of an a la carte technology purchase list to reduce Shadow IT. automated permission controls based on HR and SIS system hard drive encryption enabled on all SD83 owned devices, user authentication based WIFI access allowing encrypted communications, internet traffic decryption to detect threats centralized IT and created a standard list of an a la carte technology purchase list to reduce Shadow IT.	on-going	Operational Efficiency & Effectiveness (includes IT-related risks)	2.70	1.80	4.86	24



**The Board of Education of
School District No. 83 (North Okanagan-Shuswap)**

BRIEFING NOTE

TO: The Board of Education **DATE:** September 22, 2020

FROM: Superintendent of Schools/CEO, Peter Jory

RE: Policy 138 – Livestreaming and Electronic Board Meetings

Background

In May 2020, the Board of Education requested that staff develop a draft policy regarding livestreaming of Board meetings and electronic meetings of the Board. Policy 138 is being presented to the Board for first reading at this time.

Recommendation

That the Board of Education approve the first reading of Policy 138 – Livestreaming and Electronic Board Meetings as presented.

Respectfully submitted,

Peter Jory
Superintendent of Schools/CEO

POLICY 138 LIVESTREAMING AND ELECTRONIC BOARD MEETINGS ~~AND LIVESTREAMING~~

LIVESTREAMING BOARD MEETINGS

Open meetings of the Board of Education of School District No. 83 (North Okanagan-Shuswap) may be broadcast as part of the effort to promote transparency, to invite public participation, and to provide access to the board's decision making. Meetings that are closed to the public will not be broadcast.

Whether ~~When~~ in full session or remote session, the standards for the livestreaming of board meetings are as follows:

1. the written minutes will be the official record of board meetings;
2. the recordings of board meetings will be accessible to the public on the district website for ~~a period of XXXX~~ the duration of the current Board's term and will be retained ~~for a period of XXXX~~ by the district indefinitely. The recording of a meeting will be available on the district website usually within 24 hours of the meeting;
3. the recording of board meetings will likely result in the collection of participants' personal information and will trigger the privacy provisions of the Freedom of Information and Protection of Privacy Act (FIPPA).
4. signage will be posted to ensure that presenters and members of the public are aware that open board meetings are being broadcast; and
5. meetings will not be cancelled, unduly postponed, or delayed due to technical issues with live streaming or the recording of meetings.

Administrative Procedures that will be used to manage the livestreaming process are being developed.

~~When in remote session, the standards for the livestreaming of board meetings are as follows:~~

- ~~1. the written minutes will be the official record of board meetings;~~
- ~~2. the recordings of board meetings will be accessible to the public on the district website for a period of XXXX and will be retained for a period of XXXX;~~
- ~~3. the recording of board meetings will likely result in the collection of participants' personal information and will trigger the privacy provisions of the Freedom of Information and Protection of Privacy Act (FIPPA).~~
- ~~4. signage will be posted to ensure that presenters are aware that open board meetings are being broadcast; and~~
- ~~5. meetings will not be cancelled, postponed, or delayed due to technical issues with live streaming or the recording of meetings.~~

Meetings that will be broadcast include:

1. Regular Board of Education Meetings
2. Committee of the Whole Meetings
3. Public Budget Presentation
4. Special Board of Education meetings as required.

Meetings that are being broadcast can be accessed on the district webpage and the public is able to participate via <https://sd83.bc.ca/board-meetings/>.

ELECTRONIC BOARD MEETINGS

Except for Inaugural Meetings, the Board of Education of School District No. 83 (North Okanagan-Shuswap) recognizes there may be circumstances where it is practical or necessary to hold a meeting through electronic means, ~~except for Inaugural Meetings~~. Section 67(6) of the *School Act* enables a board to “allow trustees to participate in or attend a meeting of the board by telephone or other means of communication if all trustees and other persons participating in or attending the meeting are able to communicate with each other.”

Therefore, at the call of the Chairperson, board meetings may be held through electronic means providing that:

1. trustees who attend board meetings through electronic arrangements are counted for the purposes of establishing quorum;
2. time is made available for the public to submit questions; and
3. the board’s secretary-treasurer (or designate) is present at the time a decision is made by the board. All decisions of the board must be captured through the recording of meeting minutes.

POLICY 138 LIVESTREAMING AND ELECTRONIC BOARD MEETINGS

LIVESTREAMING BOARD MEETINGS

Open meetings of the Board of Education of School District No. 83 (North Okanagan-Shuswap) may be broadcast as part of the effort to promote transparency, to invite public participation, and to provide access to the board's decision making. Meetings that are closed to the public will not be broadcast.

Whether in full session or remote session, the standards for the livestreaming of board meetings are as follows:

1. the written minutes will be the official record of board meetings;
2. the recordings of board meetings will be accessible to the public on the district website for the duration of the current Board's term and will be retained by the district indefinitely. The recording of a meeting will be available on the district website usually within 24 hours of the meeting;
3. the recording of board meetings will likely result in the collection of participants' personal information and will trigger the privacy provisions of the Freedom of Information and Protection of Privacy Act (FIPPA);
4. signage will be posted to ensure that presenters and members of the public are aware that open board meetings are being broadcast; and
5. meetings will not be unduly postponed, due to technical issues with live streaming or the recording of meeting.

Administrative Procedures that will be used to manage the livestreaming process are being developed.

Meetings that will be broadcast include:

1. Regular Board of Education Meetings;
2. Committee of the Whole Meetings;
3. Public Budget Presentation; and
4. Special Board of Education meetings as required.

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ELECTRONIC BOARD MEETINGS

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meeting through electronic means. Section 67(6) of the *School Act* enables a board to “allow trustees to participate in or attend a meeting of the board by telephone or other means of communication if all trustees and other persons participating in or attending the meeting are able to communicate with each other.”

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1. trustees who attend board meetings through electronic arrangements are counted for the purposes of establishing quorum;
2. time is made available for the public to submit questions; and
3. the board’s secretary-treasurer (or designate) is present at the time a decision is made by the board. All decisions of the board must be captured through the recording of meeting minutes.



**The Board of Education of
School District No. 83 (North Okanagan-Shuswap)**

BRIEFING NOTE

TO: The Board of Education

DATE: September 22, 2020

FROM: Superintendent of Schools/CEO, Peter Jory

RE: Policy 160 – Policy Development

Background

Policy 160 – Policy Development has been revised by the Policy Committee as part of a policy review process. It is being presented to the Board for first reading at this time.

Recommendation

That the Board of Education approve the first reading of Policy 160 – Policy Development as presented.

Respectfully submitted,

Peter Jory
Superintendent of Schools/CEO

POLICY 160 POLICY DEVELOPMENT

The Board of Education, as one of its key responsibilities, will establish and review policies.

Board Policies will consist of a belief statement identifying the values and core beliefs of the Board along with guiding principles that provide direction to trustees, employees, students, and the public. The Board believes that consultation with stakeholder groups leads to better policy.

While policy development is the responsibility of the Board, it is best practice to ~~it may~~ delegate this responsibility to a Policy Committee in order to develop better policies. The development of any related ~~accompanying embedded administrative guidelines and accompanying administrative procedures~~ guidelines and accompanying administrative procedures ~~regulations~~ will be the responsibility of staff as directed by the Board.

Board Policies will be developed within the following framework:

1. Initiation of new policies: anyone who is not a member of the Policy Committee may submit a completed policy initiation form to make a request for a new policy. The Policy Committee will review the request and determine whether a draft policy should be prepared by staff. New policies will be presented to the Board for first and second (final) reading before coming into effect. Each reading will occur at a different meeting of the Board.
2. Revision of existing policies: anyone who is not a member of the Policy Committee may submit a completed policy initiation form to make a request for revision of an existing policy. The Policy Committee will review the request and determine whether the policy requires revisions. Revised policies will be presented to the Board for first and second (final) reading before coming into effect. Each reading will occur at a different meeting of the Board.
3. Members of the Policy Committee can request a policy initiation or policy revision by submitting a request to the Chairperson for review at agenda setting.
- ~~3.~~4. New policies and policies that are under revision will be circulated to the stakeholder representatives via email for feedback prior to the final draft being presented to the Board. The link to the policy feedback form will be included in the email. All policies that are under development or under revision are listed on the district webpage.

~~Anyone who is not a member of the Policy Committee may submit a completed policy initiation form to make a request for a new policy or to request a revision to an existing policy. Form A The request will be reviewed by the Policy Committee to determine whether a draft policy should be prepared by staff or if revision of an existing policy is appropriate. Members of the Policy Committee may recommend a new policy through their participation~~

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

Policy Manual

~~in the committee meetings. New and revised policies will be presented to the Board for first and for second (final) reading before coming into effect. and make recommendations to the Board.~~

~~4.5.~~ Each draft policy statement/revision will be given two readings at different meetings of the Board.

- a. First Reading – A new draft policy or an amendment to an existing policy statement (previously initiated) presented by administration, accepted in principle by the Board, and circulated for public feedback for 30 days. Policy returns to committee for preparation for second and final reading.
- b. Second Reading – Draft policy or amended policy reviewed by the Board for final approval.

~~5.6.~~ The invited representation on the Policy Committee will consist of ~~two~~ one Board members, two members of NOSTA (North Okanagan-Shuswap Teachers Association), two members of CUPE (Canadian Union of Public Employees), two members of the NOSPVA (North Okanagan-Shuswap Principals & Vice-Principals' Association) two parents, two students, ~~two~~ A members ~~s~~ of the First Nation Education Council, the Superintendent, and one district staff person. The chairperson will be the trustee so designated by the Board.

~~7.~~ The Board requires that in the amendment of existing policy and in the development of new policy, input will be sought from all groups or parties who would be affected by the policy.

The Policy Committee may, at its discretion, invite representation from other interested parties or groups when policies are being discussed that directly affect those parties or groups.

~~6.8.~~ All changes recommended by the Policy Committee shall be presented to the Board for consideration as soon as practical.

~~7.9.~~ The Board delegates to the Superintendent the responsibility for auditing all new and revised Policy statements which shall be submitted to the Board for approval.

~~8.10.~~ If a suggested revision to an existing Policy does not change the intent of the original policy in any manner (as determined by the Superintendent), administration may proceed to draft the revised policy and any corresponding regulation for review by the Policy Committee. The Policy Committee will then present the policy to the Board for final acceptance as a friendly amendment.

THE BOARD OF EDUCATION
OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

Policy Manual

9.11. Regulations, while not the work of the Policy Committee, will be shared with the committee for feedback and consultation during the policy development or revision process.

DRAFT

POLICY 160 POLICY DEVELOPMENT

The Board of Education, as one of its key responsibilities, will establish and review policies.

Board Policies will consist of a belief statement identifying the values and core beliefs of the Board along with guiding principles that provide direction to trustees, employees, students, and the public. The Board believes that consultation with stakeholder groups leads to better policy.

While policy development is the responsibility of the Board, it is best practice to delegate this responsibility to a Policy Committee in order to develop better policies. The development of any related guidelines and accompanying administrative procedures will be the responsibility of staff as directed by the Board.

Board Policies will be developed within the following framework:

1. Initiation of new policies: anyone who is not a member of the Policy Committee may submit a completed policy initiation form to make a request for a new policy. The Policy Committee will review the request and determine whether a draft policy should be prepared by staff. New policies will be presented to the Board for first and second (final) reading before coming into effect. Each reading will occur at a different meeting of the Board;
2. Revision of existing policies: anyone who is not a member of the Policy Committee may submit a completed policy initiation form to make a request for revision of an existing policy. The Policy Committee will review the request and determine whether the policy requires revisions. Revised policies will be presented to the Board for first and second (final) reading before coming into effect. Each reading will occur at a different meeting of the Board;
3. Members of the Policy Committee can request a policy initiation or policy revision by submitting a request to the Chairperson for review at agenda setting; and
4. New policies and policies that are under revision will be circulated to the stakeholder representatives via email for feedback prior to the final draft being presented to the Board. The link to the policy feedback form will be included in the email. All policies that are under development or under revision are listed on the district webpage.
5. Each draft policy statement/revision will be given two readings at different meetings of the Board.
 - a. First Reading – A new draft policy or an amendment to an existing policy statement (previously initiated) presented by administration, accepted in principle by the Board, and circulated for public feedback for 30 days. Policy returns to committee for preparation for second and final reading.

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)

Policy Manual

- b. Second Reading – Draft policy or amended policy reviewed by the Board for final approval.
6. The invited representation on the Policy Committee will consist of one Board member, two members of NOSTA (North Okanagan-Shuswap Teachers Association), two members of CUPE (Canadian Union of Public Employees), two members of the NOSPVPA (North Okanagan-Shuswap Principals & Vice-Principals' Association) two parents, two students, two members of the First Nation Education Council, the Superintendent, and one district staff person. The chairperson will be the trustee so designated by the Board.
7. The Board requires that in the amendment of existing policy and in the development of new policy, input will be sought from all groups or parties who would be affected by the policy. The Policy Committee may, at its discretion, invite representation from other interested parties or groups when policies are being discussed that directly affect those parties or groups.
8. All changes recommended by the Policy Committee shall be presented to the Board for consideration as soon as practical.
9. The Board delegates to the Superintendent the responsibility for auditing all new and revised Policy statements which shall be submitted to the Board for approval.
10. If a suggested revision to an existing Policy does not change the intent of the original policy in any manner (as determined by the Superintendent), administration may proceed to draft the revised policy and any corresponding regulation for review by the Policy Committee. The Policy Committee will then present the policy to the Board for final acceptance as a friendly amendment.
11. Regulations, while not the work of the Policy Committee, will be shared with the committee for feedback and consultation during the policy development or revision process.



**The Board of Education of
School District No. 83 (North Okanagan-Shuswap)**

BRIEFING NOTE

TO: The Board of Education

FROM: Superintendent of Schools/CEO, Peter Jory

RE: Policy 220 – Inquiries and Concerns

DATE: September 22, 2020

Background

The Board of Education approved first reading of Policy 220 – Inquiries and Concerns on September 17, 2019. Policy 220 is being presented for second and final reading at this time. The associated brochure is also being presented.

Recommendation

That the Board of Education approve the second and final reading of Policy 220 – Inquiries and Concerns as presented.

Respectfully submitted,

Peter Jory
Superintendent of Schools/CEO

220 INQUIRIES AND CONCERNS

The Board of Education of School District No. 83 (North Okanagan-Shuswap) believes that an ~~any identified~~ individual's concern must be given respectful attention and that all reasonable efforts be made to assist those involved in achieving resolution. In order to provide a clear process for communication and resolution of concerns, the following procedure applies:

Step 1: Initial Contact (Individual/Employee)

The person(s) will express the concern(s) to the individual involved. Both parties will attempt to:

- Define the concern(s)
- Clarify the issue(s)
- Develop an understanding of each other's point of view
- Document the information
- Commit to resolution
- Resolve the concern(s)

If there is no resolution, the complainant may proceed to Step 2 by contacting the appropriate m~~Manager~~ or supervisor (or school authority). The appropriate manager or supervisor (or school authority) will most likely be the school Principal or Vice-principal. ~~but could be individual or at the district level, such as the Operations or Transportation Manager.~~

If the complaint is about a manager's (or school authority's) decision, then the complainant should proceed to Step 3.

Step 2: Facilitated Contact (Manager)

Within five (5) working days of being advised, the manager, supervisor (or school authority) will arrange to meet with the person(s) involved in the complaint. In the case of employees, refer to the appropriate ~~Prior to this Step 2 meeting, if there is union involvement, ensure compliance with collective agreement requirements and established union practices. The employee can bring a union representative to this meeting.~~ At the meeting, the manager or supervisor will gather and document information and will attempt to facilitate a resolution. If resolution is not achieved, proceed to Step 3 (an employee teacher can bring a rep).

THE BOARD OF EDUCATION
OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
Policy Manual

Step 3: District Contact (Senior Leadership Team)

If the complainant's concern(s) has not been resolved to their satisfaction, they may ~~write a letter to~~ contact the Superintendent outlining their specific concern(s) and request support to achieve resolution. Within ten (10) working days ~~of of such contact, the Superintendent receiving such letter,~~ the attending supervisor will forward all documentation to the office of the Superintendent who will forward the file and supporting documentation to the appropriate senior staff member who is responsible to:

- Review all information relevant to the matter
- Meet with the person(s) involved
- Attempt to resolve the concern
- Summarize, in writing, the relevant information and the conclusion reached.

The Superintendent will review decisions made by the senior staff member prior to the initiation of the appeal in an attempt to resolve the complaint.

Step 4: Appeal Process

If there is no resolution to the complaint at Step 3, the ~~complaint~~ complainant may consider an appeal under Section 11 of the School Act. The Section 11 Appeal process is encompassed within By-Law No. 2008-1 Appeals Procedure should the matter be appealable to the Board.

220 INQUIRIES AND CONCERNS

The Board of Education of School District No. 83 (North Okanagan-Shuswap) believes that an individual's concern must be given respectful attention and that all reasonable efforts be made to assist those involved in achieving resolution. In order to provide a clear process for communication and resolution of concerns, the following procedure applies:

Step 1: Initial Contact (Individual/Employee)

The person(s) will express the concern(s) to the individual involved. Both parties will attempt to:

- define the concern(s);
- clarify the issue(s);
- develop an understanding of each other's point of view;
- document the information;
- commit to resolution; and
- resolve the concern(s).

If there is no resolution, the complainant may proceed to Step 2 by contacting the appropriate manager or supervisor (or school authority). The appropriate manager or supervisor (or school authority) will most likely be the school Principal or Vice-principal.

If the complaint is about a manager's (or school authority's) decision, then the complainant should proceed to Step 3.

Step 2: Facilitated Contact (Manager)

Within five (5) working days of being advised, the manager, supervisor (or school authority) will arrange to meet with the person(s) involved in the complaint. In the case of employees, refer to the appropriate collective agreement and established union practices. The employee can bring a union representative to this meeting. At the meeting, the manager or supervisor will gather and document information and will attempt to facilitate a resolution. If resolution is not achieved, proceed to Step 3 (an employee can bring a rep).

Step 3: District Contact (Senior Leadership Team)

If the complainant's concern(s) has not been resolved to their satisfaction, they may contact the Superintendent outlining their specific concern(s) and request support to achieve resolution.

Within ten (10) working days of such contact, the attending supervisor will forward all documentation to the office of the Superintendent who will forward the file and supporting documentation to the appropriate senior staff member who is responsible to:

- review all information relevant to the matter;
- meet with the person(s) involved;
- attempt to resolve the concern; and
- summarize, in writing, the relevant information and the conclusion reached.

The Superintendent will review decisions made by the senior staff member prior to the initiation of the appeal in an attempt to resolve the complaint.

Step 4: Appeal Process

If there is no resolution to the complaint at Step 3, the complainant may consider an appeal under Section 11 of the School Act. The Section 11 Appeal process is encompassed within By-Law No. 2008-1 Appeals Procedure should the matter be appealable to the Board.

DISTRICT EDUCATION SUPPORT CENTRE (DESC)

ADDRESS: 341 Shuswap Street SW
Salmon Arm, BC V1E 4N2

TELEPHONE: 250-832-2157

FAX: 250-832-9428

WEBSITE: www.sd83.bc.ca

For further information about
policies and regulations in School
District No. 83, please see:
<https://sd83.bc.ca/board-policies/>



School District No. 83 (North Okanagan-Shuswap)

ADMINISTRATION: 250-832-2157

District contacts can be found
on our website at:

<https://sd83.bc.ca/contact-us-2/>

ADDITIONAL CONTACTS:

President, CUPE Local 523

Website: 523.CUPE.ca

cupe523gen@gmail.com

Telephone: 250-253-3648

**President, North Okanagan-
Shuswap Teacher's Assoc. (NOSTA)**

Email: lp83@sd83.bc.ca

Telephone: 250-832-1933

**Chairperson, District Parent
Advisory Council (DPAC)**

Email: sd83dpac@gmail.com



School District No. 83 (North Okanagan-Shuswap)

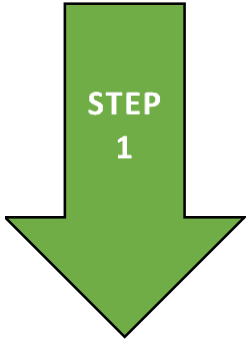
Communication with Your School



Resolving your Inquiries and Concerns

Concerns can be resolved through
communication

If you or your child(ren) has a problem or concern(s), the following procedure will help you to resolve it.



STEP 1: INITIAL CONTACT

The person(s) will express the concern(s) to the individual involved. Parties will attempt to:

- Define the concern(s).
- Clarify the issue(s).
- Develop an understanding of each other’s point of view.
- Document the information.
- Commit to resolution.
- Resolve the concern(s).

If the concern(s) isn’t resolved and the complaint is about a school authority’s decision, proceed to **STEP 3.**

Otherwise, if the concern(s) isn’t resolved:



STEP 2: FACILITATED CONTACT

Within five (5) working days of being advised, the manager/supervisor will:

- The manager/supervisor will meet with the parties.
- In the case of employees, refer to the appropriate collective agreement.
- Employees can involve a union representative.
- The manager will document the information.
- If resolution is not achieved, proceed to **STEP 3.**

STEP 3: DISTRICT CONTACT

- The supervisor will forward documentation to the Superintendent, who will forward it to the senior staff member responsible to:
 - Review all information.
 - Meet with the parties involved.
 - Attempt to resolve the concern(s).
 - Summarize, in writing, relevant information and the conclusion reached.
- The Superintendent will review the decision.

If there is no resolution, the complainant may consider an appeal.



STEP 4: APPEAL PROCESS

- The complainant may consider an appeal under Section 11 of the *School Act*.



**The Board of Education of
School District No. 83 (North Okanagan-Shuswap)**

BRIEFING NOTE

TO: The Board of Education **DATE:** September 22, 2020

FROM: Superintendent of Schools/CEO, Peter Jory

RE: Policy 240 – Volunteers in Schools

Background

The Board of Education approved first reading of Policy 240 – Volunteers in Schools on September 17, 2019. Policy 240 is being presented for second and final reading at this time.

Recommendation

That the Board of Education approve the second and final reading of Policy 240 – Volunteers in Schools as presented.

Respectfully submitted,

Peter Jory
Superintendent of Schools/CEO

POLICY 240 VOLUNTEERS IN SCHOOLS

The Board of Education of School District No. 83 (North Okanagan-Shuswap) believes that the education of students is an undertaking that should be shared among its employees, parents and members of the community. The active involvement of parents and appropriate use of volunteers as helpers has the potential to provide considerable benefit to the intellectual and social development of students. In addition, the participation of volunteers increases communication and positive relationships between the school, parents and the community. Consequently, the Board encourages the use of volunteers to support the work of employees.

Involvement of volunteers is encouraged in activities for which the volunteer is qualified and which do not interfere or replace employees performing their regular duties (*School Act Section 26.1*). Volunteers shall perform tasks only under the supervision and guidance of staff.

While encouraging the community context of schooling, the Board expects its schools to be a safe and secure environment. Therefore, the use of volunteers must be supported by appropriate safeguards respecting the selection and use of volunteers.

Guidelines

1. Selection of Volunteers

1.1. In order to reinforce a sense of community, volunteers are encouraged and welcomed from within the community at large. Efforts should be made to involve a wide representation of the school and community.

1.2. Volunteers are to be selected on their ability to interact positively with students, skill in performing needed services, previous related experiences, interest in the activity, and personal character.

1.3. The Principal, or designate, is responsible for approving volunteers, and for decisions regarding the continuation or ~~discontinuation~~discontinuation of a volunteer's services.

1.4. It is the responsibility of the Principal, or designate, to ensure the screening of potential volunteers includes a signed release for a criminal record check and the information acquired is kept absolutely confidential.

~~1.4. A criminal record check shall be processed in any situation or circumstance where the Principal, or designate, deems such checks to be appropriate.~~

THE BOARD OF EDUCATION
OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP)
Policy Manual

1.5. Should a record search of a volunteer indicate a criminal offense, the Superintendent, or designate, shall determine if the ~~efense~~offense or offenses are such to prohibit participation as a school volunteer.

~~1.5.~~1.6. The cost of the criminal record check required by the School District shall be assumed by the School District.

2. Utilization of Volunteers

2.1. A cooperative team approach among staff members for the management of volunteers shall be used.

2.2. A program of orientation and training for volunteers shall be arranged by the Principal, or designate.

2.3. Volunteers will not provide services that would result in the displacement of an employee or a reduction in their assignment.

2.4. ~~With the exception of the telephone numbers, v~~Volunteers shall not be permitted access to student records and/or personal information, ~~with the exception of telephone numbers upon Principal approval.~~

2.5. Volunteers shall be covered by School Protection Program Insurance while engaged in activities authorized by the School District or a school.

2.6. Volunteers who use a private vehicle in the transportation of students shall be covered by a Special Excess Third Party Legal Liability Insurance policy as provided in ~~Policy Regulation 8050.01R Private Vehicle Use~~5040 Transportation of Students.

~~2.6.~~2.7. Anyone who will be provided access to students is required to have a current criminal record check on file at the site.

POLICY 240 VOLUNTEERS IN SCHOOLS

The Board of Education of School District No. 83 (North Okanagan-Shuswap) believes that the education of students is an undertaking that should be shared among its employees, parents and members of the community. The active involvement of parents and appropriate use of volunteers as helpers has the potential to provide considerable benefit to the intellectual and social development of students. In addition, the participation of volunteers increases communication and positive relationships between the school, parents and the community. Consequently, the Board encourages the use of volunteers to support the work of employees.

Involvement of volunteers is encouraged in activities for which the volunteer is qualified and which do not interfere or replace employees performing their regular duties (*School Act Section 26.1*). Volunteers shall perform tasks only under the supervision and guidance of staff.

While encouraging the community context of schooling, the Board expects its schools to be a safe and secure environment. Therefore, the use of volunteers must be supported by appropriate safeguards respecting the selection and use of volunteers.

Guidelines

1. Selection of Volunteers

- 1.1. In order to reinforce a sense of community, volunteers are encouraged and welcomed from within the community at large. Efforts should be made to involve a wide representation of the school and community.
- 1.2. Volunteers are to be selected on their ability to interact positively with students, skill in performing needed services, previous related experiences, interest in the activity, and personal character.
- 1.3. The Principal, or designate, is responsible for approving volunteers, and for decisions regarding the continuation or discontinuation of a volunteer's services.
- 1.4. It is the responsibility of the Principal, or designate, to ensure the screening of potential volunteers includes a signed release for a criminal record check and the information acquired is kept absolutely confidential.
- 1.5. Should a record search of a volunteer indicate a criminal offense, the Superintendent, or designate, shall determine if the offense or offenses are such to prohibit participation as a school volunteer.
- 1.6. The cost of the criminal record check required by the School District shall be assumed by the School District.

2. Utilization of Volunteers

- 2.1. A cooperative team approach among staff members for the management of volunteers shall be used.
- 2.2. A program of orientation and training for volunteers shall be arranged by the Principal, or designate.
- 2.3. Volunteers will not provide services that would result in the displacement of an employee or a reduction in their assignment.
- 2.4. Volunteers shall not be permitted access to student records and/or personal information, with the exception of telephone numbers upon Principal approval.
- 2.5. Volunteers shall be covered by School Protection Program Insurance while engaged in activities authorized by the School District or a school.
- 2.6. Volunteers who use a private vehicle in the transportation of students shall be covered by a Special Excess Third Party Legal Liability Insurance policy as provided in Regulation 8050.01R Private Vehicle Use.
- 2.7. Anyone who will be provided access to students is required to have a current criminal record check on file at the site.



ITEM 17A.i.

**The Board of Education of
School District No. 83 (North Okanagan-Shuswap)**

BRIEFING NOTE

TO: Board of Education **DATE:** 17 September 2020
FROM: Alanna Cameron, Secretary-Treasurer
RE: **Procedural Bylaws - Amendment September 2020**

Background

The following is a summary of amendments made to the Procedural Bylaws of the Board of Education of School District No. 83 (North Okanagan-Shuswap):

<u>Article</u>	<u>Comment</u>
3.4	Order of Business updated to more accurately reflect current practice
3.6	Clarification
6.1	Chairperson is permitted to participate in normal debate; may vacate chair in unusual circumstances, or to move or second a motion
6.4	To align with revised election date for trustees
6.6	Clarification
12.2	To update Committees to be consistent with adopted Committee Terms of Reference and Mandates
Code of Conduct for Trustees	Updated to be consistent with new policies.

Supporting Documentation

DRAFT Procedural Bylaws – Amended 2020-09-22 is attached.

Recommendation

That the amended Procedural Bylaws of the Board of Education of School District No. 83 (North Okanagan-Shuswap) be read a first time on the 22nd day of September, 2020;

That the amended Procedural Bylaws of the Board of Education of School District No. 83 (North Okanagan-Shuswap) be read a second time on the 22nd day of September, 2020;

Respectfully submitted,

Alanna Cameron

Alanna Cameron
Secretary-Treasurer



**The Board of Education of
School District No. 83
(North Okanagan-Shuswap)**

PROCEDURAL BYLAWS

ADOPTED: 1985-11-12

AMENDED: 1987-11-10

AMENDED: 1987-12-08

AMENDED: 1989-01-09

AMENDED: 1990-04-10

AMENDED: 1992-06-09

AMENDED: 1993-05-11

AMENDED: 1994-04-12

AMENDED: 1995-10-10

AMENDED: 1998-05-12

AMENDED: 2000-12-12

AMENDED: 2003-02-11

AMENDED: 2005-06-14

AMENDED: 2009-03-10

AMENDED: 2014-04-08

AMENDED: 2018-10-16

AMENDED: 2020-XX-XX

THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) PROCEDURAL BYLAWS

Inaugural Meeting

- 1.1 The Board shall meet in November following each general trustee election at a time, place and location as determined by the Board.
- 1.2 The Chairperson of the inaugural meeting shall be the Secretary Treasurer until such time as the Board Chairperson has been elected.
- 1.3 The Secretary Treasurer or the local Provincial Court Judge shall administer the two oaths of office; the Declaration by Trustee and the Oath of Confidentiality.
- 1.4 The Interim Chairperson shall announce results of trustee elections.
- 1.5 The Interim Chairperson shall call for nominations for Board Chairperson three times and declare nominations closed. A secret ballot shall be held and the person receiving more than one half of the total number of votes cast shall be declared elected. If no person receives a clear majority, that person with the least number of votes shall be dropped from the nominees and a further ballot conducted. Any vote involving only two trustees that ends in a tie vote shall result in the appointment of an Interim Chairperson to serve until a (special) meeting is held at which time the nomination and election process will be repeated. The Interim Chairperson shall be selected from the first available trustee in the following order:
 - a) The most recent Chairperson;
 - b) The most recent Vice Chairperson;
 - c) The two remaining trustees nominated for chairperson by drawing lots.
- 1.6 Following the election of Board Chairperson, the Vice Chairperson shall be elected.

Annual Election of Officers of the Board

- 2.1 In years when inaugural meetings are not necessary, the Board shall meet at a time, place and location as determined by the Board to elect the officers of the Board. This will normally be done annually; however, the *School Act* allows an election at any time.
- 2.2 The Chairperson of the meeting shall be the Secretary-Treasurer until such time as the Board Chairperson has been elected.

- 2.3 The Interim Chairperson shall call for nominations for Board Chairperson three times and declare nominations closed. A secret ballot shall be held and the person receiving more than one half of the total number of votes cast shall be declared elected. If no person receives a clear majority, that person with the least number of votes shall be dropped from the nominees and a further ballot conducted. Any vote involving only two trustees that ends in a tie vote shall result in the appointment of an Interim Chairperson to serve until a (special) meeting is held at which time the nomination and election process will be repeated. The Interim Chairperson shall be selected from the first available trustee in the following order:
- a) The most recent Chairperson;
 - b) The most recent Vice Chairperson;
 - c) The two remaining trustees nominated for Chairperson by drawing lots.
- 2.4 Following the election of Board Chairperson, the Vice Chairperson shall be elected.

Regular Public Meetings

- 3.1 During the period September to June in each school year, a regular meeting should be held at least once per month. The time and location will be determined by the agenda setting committee.
- 3.2 The quorum for a regular meeting shall be a majority of trustees holding office at that time.
- 3.3 At the appointed time for commencement of a meeting, the presiding officer shall ascertain that a quorum is present before proceeding to the business of the meeting. If a quorum has not been made within one-half hour after the appointed time, the meeting shall stand adjourned until the next regular meeting date or until another meeting shall have been called in accordance with these bylaws.

If, prior to the meeting, the Chair and/or the Secretary Treasurer have received information suggesting there will not be a quorum, the meeting may be cancelled and attempts will be made to contact all Trustees.

- 3.4 The Order of Business at all regular board meetings shall cover the following items, the order of which will be determined by the agenda setting committee:
- a. Approval of the agenda;
 - b. Approval of minutes of prior meetings;
 - c. Approval of general statement regarding in-camera meetings;
 - d. Business Arising;
 - e. Receiving delegations;
 - f. Superintendent's Report;
 - Announcements;
 - g. Educational Component;

~~Receiving delegations;~~

~~Business Arising;~~

~~Discussion items;~~

h. New Business;

i. Committee Reports;

Policy;

j. Board Correspondence

~~Information items;~~

k. Trustee Reports

~~Other business;~~

~~l. Public Question Period. (To be placed into the order of business by the
—agenda setting committee.)~~

- 3.5 A change to the prescribed order of business may be proposed by any trustee and shall require majority consent, without debate.
- 3.6 The **written** agenda and notice of meetings shall be prepared by the Secretary Treasurer under the direction of the Chairperson. Written notice of each meeting, together with the proposed agenda, must be given at least 48 hours in advance to each trustee by delivery to the place designated by him/her.
- 3.7 Minutes shall be kept by the Secretary of the Board of all proceedings of the Board, with the minutes to be concise and to detail proceedings of the Board, but not the contents of speeches.
- 3.8 All meetings shall stand adjourned at three hours after their commencement.
- 3.9 All Regular Public meetings of the Board shall be open to the public and no person shall be excluded except for improper conduct. ~~If, in the opinion of the Board, the public interest so requires, the Board may order a meeting or part thereof to be closed to discuss topics pertinent to that meeting and may exclude persons other than trustees and officers.~~
- 3.10 The presiding officer may expel and exclude from a Board meeting, any person whom he or she considers has been guilty of improper conduct.
- 3.11 Fifteen minutes will be set aside on each regular Board Meeting Agenda to give members of the public an opportunity to put one or two questions to the Board. The Board welcomes questions of a general nature, but the primary purpose of the "Public Question Period" is to ask questions about the Board's policies or operations. The Question Period is not a platform for presentations or personal statements. The Chairperson may refer the question to a senior staff member or to the appropriate Board Committee Chairperson. Whenever possible, the questions will be answered immediately. If not, it will be deferred to a later date when all the information is available.

- 3.12 A review of Board operations, procedures and Procedural Bylaws will be conducted at a time and place to be determined by the Board.

Closed In-Camera Session

- 4.1 The Board may convene a meeting without the public, or without the public and staff present, at which matters of a confidential nature shall be discussed. No trustee shall disclose to the public, the proceedings of a closed meeting unless a resolution has been passed at the closed meeting to allow disclosure.
- 4.2 Minutes of a closed meeting shall be kept in the same manner as a regular meeting but shall be approved only by the Board in a closed meeting and shall not be filed with the minutes of the regular meetings.
- 4.3 A general summary of matters discussed and the nature of decisions made at in-camera meetings shall be prepared following each meeting and, after approval of the in-camera meeting minutes, this statement will be attached to the agenda of the regular meeting immediately following.
- 4.4 Unless otherwise determined by the Board, the following matters shall be considered in closed session:
- a. Student disciplinary cases;
 - b. Information regarding appointment, employment or dismissal of an employee;
 - c. Matters of collective negotiations with employees;
 - d. Matters related to the purchase or sale of land;
 - e. Matters of a personal nature that are subject to the Freedom of Information and Protection of Privacy Act;
 - f. Other matters as deemed necessary by the Board.
- 4.5 Confidential information of in-camera meetings shall be maintained and information that is to be conveyed from an in-camera meeting shall be done by the district administration. The first time in a trustee's career that he or she discloses confidential information; the Board will discuss the violation at an in-camera meeting. If the offence is repeated, the Board will discuss the violation at a public meeting, and in keeping with the new educational philosophy, the chair may publicly reprimand the offending trustee. The trustee may also be barred from future in-camera meetings, as per the *School Act*.

Special Meetings

- 5.1 A special meeting of the Board, either Public or In-Camera, may be called by the Chairperson, or upon written request of a majority of the trustees, by the Secretary Treasurer. No business other than that for which the meeting was called shall be conducted at the meeting.
- 5.2 Written notice of a special meeting and an agenda shall be given to each trustee at least 48 hours in advance of the meeting. Delivery of a written notice and the agenda

may be waived by a majority vote, provided all reasonable steps have been taken to notify all trustees of the meeting.

Chairperson, Vice Chairperson and Presiding Officers

- 6.1 The Chairperson shall preside at all meetings of the Board but may vacate the chair in order to **substantially** enter debate or ~~propose~~ **move** or second a motion.
- 6.2 The Vice Chairperson shall preside in the absence of the Chairperson or when the Chairperson vacates the chair.
- 6.3 In the event that neither the Chairperson nor the Vice Chairperson are able or willing to take the chair, the presiding officer shall be such person as the Board may elect for that meeting.
- 6.4 The Chairperson and Vice Chairperson shall be elected for a term of one year at the first meeting after **October** ~~November 31~~ 30 each year. Elections may be called by simple majority vote on motion, and any one of them may be replaced before their terms expire.
- 6.5 The presiding officer shall rule on all points of order and shall state his reasons and the authority for ruling when making a ruling. The presiding officer's ruling shall be subject to appeal to the Board. An appeal may only be requested immediately after a ruling and before resumption of business.
- 6.6 In discussing matters with a delegation, the Chairperson of the Board shall act as spokesperson. Trustees should **restrict their questions, through the chair**, ~~address themselves~~ to clarification of the content of the submission or request.

Rules of Order

- 7.1 These bylaws are to apply and take precedence over any other rules of order or procedural rules, unless they are in conflict with the *School Act* or other provincial law. Where these bylaws appear to conflict with any other Rules of Order, these bylaws shall apply. The current edition of Robert's Rules of Order shall govern points of order and procedures not provided for in the *School Act* or in these bylaws.
- 7.2 To the extent that is reasonable, the sections of these bylaws concerning the conduct of meetings are intended to facilitate meetings, rather than to restrict meetings. The primary intent is that the spirit of these bylaws be followed. Therefore, with the tacit agreement of the board, minor deviations from these procedural bylaws may be allowed by the presiding officer in order to facilitate meetings.
- 7.3 At the explicit request of any one or more board members, the presiding officer must enforce these bylaws strictly, either for the duration of a meeting or in dealing with the motion in question, according to the request. These bylaws can not be applied

retroactively, and there are to be no consequences from, or recourse because of, deviations before the explicit request for strict enforcement was made.

- 7.4 The Board may adopt a procedural rule for one meeting by resolution of a majority of two-thirds of the trustees present at the meeting. A rule other than the requirement for notice of meetings may be suspended by unanimous consent of the trustees present.
- 7.5 These procedural bylaws may be amended by resolution of at least two-thirds (2/3) of the entire board approving the amendment. Notice of intention to propose the amendment must be given at the previous meeting and Trustees must be given at least 48 hours' notice.
- 7.6 The presiding officer's ruling on a point of order shall be based on these procedural rules, as stated in Article 8.1 herein.
- 7.7 An appeal of a ruling of the presiding officer shall be decided without debate by a majority vote of trustees present. When an appeal is successful it does not necessarily set a precedent.
- 7.8 All motions shall be decided by a vote; neither the mover nor the seconder shall be recorded in the minutes.
- 7.9 A copy of the Board's procedural bylaws and all amendments thereto shall be filed with the Ministry of Education.

Motions

- 8.1 Motions shall be phrased in a clear and concise manner so as to express an opinion or achieve a result. A preamble does not form part of a resolution when passed.
- 8.2 The presiding officer may divide a motion containing more than one subject if he or she feels this would produce a fairer or clearer result and the same shall be voted on in the form in which it is divided.
- 8.3 No motion other than to postpone consideration of a question, or a procedural motion, shall be repeated during the calendar year except by the rescinding process.
- 8.4 All motions shall be seconded.
- 8.5 All motions are debatable except the following:
 - a. Motion for adjournment of debate or for adjournment of a meeting unless such a motion contains a time for recommencement of debate or for a new meeting;
 - b. Motion to fix time for adjournment of a meeting;
 - c. Motion to proceed to the next business;
 - d. Motion to go into committee of the whole or closed session;

- 8.6 All motions shall be subject to amendment except the following:
- Motion that the question be now put;
 - Motion for adjournment of debate or adjournment of a meeting;
 - Motion to table unless such a motion contains a date for further consideration of the matter tabled;
 - Motion to refer to committee;
 - Motion to proceed to next business.
- 8.7 An amendment to a motion does not require notice. Only one amendment to an amendment shall be allowed and the same shall be dealt with before the amendment is decided. Amendments must be strictly relevant to the main motion and not alter in a material way or be contrary to the principle embodied in the main motion.

Reconsideration and Rescind

- 9.1 A motion to reconsider can only be made the day on which the original motion was voted upon, and by a member who voted on the prevailing side. It may be seconded by any member. It is debatable if the motion proposed to be reconsidered is debatable. No question can be reconsidered twice. A two-thirds (2/3) vote is required for approval.
- 9.2 Motions to rescind a motion previously adopted can be considered only if notice of motion has been given at a previous meeting where trustees were given at least 48 hours' notice, and if no action has been taken which it is too late to undo. Such motions are debatable. There is no time limit for these motions, and they can be moved by any member. A two-thirds (2/3) vote is required for approval.

Debate

- 10.1 Debate shall be strictly relevant to the motion before the meeting and the presiding officer shall warn speakers who violate this rule.
- 10.2 No trustee shall speak until recognized by the Chairperson.
- 10.3 After posing a question during debate and receiving an initial response to the question, a trustee may ask up to two additional questions in order to clarify matters of concern to the trustee.
- 10.4 The mover of a motion shall have the right to open and close debate. Unless authorized by the Chair, no trustee shall speak for a period in excess of three minutes at one time. The Chairperson may caution a trustee who persists in tedious and repetitious debate and may direct him/her to discontinue if he/she persists.

- 10.5 A point of privilege (a matter dealing with the rights or interests of the Board as a whole or of a trustee personally), may be raised at any time and shall be dealt with forthwith before resumption of business.
- 10.6 No trustee shall interrupt another trustee who has the floor except to raise a point of order or a point of privilege.

Voting

- 11.1 All trustees present at a meeting must vote although a trustee must abstain from voting in the event that he/she has a conflict of interest by reason of having a direct pecuniary interest in a vote. A trustee may also abstain from voting if he/she states at the meeting his/her reasons thereon.
- 11.2 The Chairperson may vote at the same time as the other members of the Board and, in the case of equality of votes for and against a motion, the question is resolved in the negative and the Chairperson shall so declare.
- 11.3 All questions shall be decided by a majority of the votes of the trustees present and voting, save as otherwise provided by these bylaws or the *School Act*.

Committees

- 12.1 The Chairperson after consulting with the Vice Chairperson shall appoint the members to each committee as soon as practical after each election of officers. The appointments to those committees and organizations that are regional and provincial will be made after consultation with the Board as a whole.
- 12.2 There shall be the following standing committees:
- a. Policy
 - b. Labour Relations
 - c. Education Directions
 - d. Finance & Facilities/Audit
 - . Audit
 - e. Partner Group Liaison (2 members of each partner group)

An advisory Budget Committee shall be struck annually, and will report recommendations to the Board through the Finance & Facilities/Audit Committee.

- 12.3 Members of the Board may attend meetings of any of its committees and may be allowed to take part in any discussion or debate with the prior permission of the Committee Chairperson prior to the meeting.
- 12.4 If a trustee not on the committee wishes an item discussed at a committee session, he/she will bring the matter to the attention of the Chairperson of that committee, who will decide either to speak on the matter or invite the trustee to speak on the matter.

The trustee will speak only on the matter and participate in the debate to provide any clarification requested by committee members.

- 12.5
 - a. The rules applying in regular or special meetings shall be observed in committee of the whole and in standing committees so far as they may be applicable.
 - b. Debate in committee of the whole must be strictly relevant to the item or clause under consideration.
- 12.6 On completion of deliberations on matters referred to it, a committee shall report its findings to the whole Board.
- 12.7 Committees shall take attendance and provide minutes of meetings, or reports, or a summary of topics discussed to the entire Board.

Bylaws and Resolutions

- 13.1 All matters shall be dealt with by resolution or bylaw. A resolution may have only one reading but a bylaw shall have three readings.
- 13.2 The following matters shall only be resolved by bylaw:
 - a. Amendments to bylaws;
 - b. The rules of procedure of the Board and rules relative to the organization of meetings of the Board;
 - c. Regulation and control of the use of property owned and administered by the Board;
 - d. Where required by the *School Act*.

Procedure on Bylaws

- 14.1 Written notice of intention to propose a procedural bylaw or amend a procedural bylaw shall be given at the meeting prior to the first reading. Trustees are to be given at least 48 hours' notice.
- 14.2 Every bylaw shall be given three readings.
- 14.3 The board may not give a bylaw more than two readings at any one meeting unless the members of the board who are present at the meeting unanimously agree to give the bylaw all three readings at that meeting. (*School Act* s.68.4)
- 14.4 The Secretary shall certify on a copy of each bylaw, the readings and the times thereof and the context of any amendment passed.
- 14.5 The trustee who introduces a bylaw may withdraw the same at any stage with unanimous consent.

Code of Conduct for Trustees

The following Policies are relevant to Board responsibilities and conduct:

- Policy 130 - Roles and Responsibilities of the Board
- Policy 131 - Roles and Responsibilities of the Board Chairperson
- Policy 132 - Roles and Responsibilities of Individual Trustees
- Policy 133 - Trustee Code of Conduct
- Policy 134 - Trustee Conflict of Interest
- Policy 135 - Trustee Attendance
- Policy 136 - Trustee Remuneration and Expenses
- Policy 137 - Roles and Responsibilities of the Vice-Chairperson
- Policy 140 - Board Delegation of Authority
- Policy 170 - Monitoring Board Performance
- Policy 180 - Trustee Professional Learning
- Policy 190 - Budget Monitoring and Reporting

This Bylaw may be cited for all purposes as 'School District No. 83 Procedural Bylaws' and is in all respects in accordance with the provisions of the *School Act*.

READ A FIRST TIME THE 22nd day of September, 2020

READ A SECOND TIME THE 22nd day of September, 2020

READ A THIRD AND FINAL TIME XX day of XX, 2020

Board Chair

Secretary Treasurer



2020-21 BOARD ANNUAL WORKPLAN*

September

Regular Board Meeting Agenda Items

- Review the Audit Findings Report and Management Letter
- Approve Audited Year End Financial Statements
- Approve the Superintendent's Report – Reflective Focus
- Adopt Board Annual Work Plan
- Consider Motions to BCSTA Provincial Council
- Reach out to local governing bodies
- Update – Education Outreach Program

COW/Education Session

- Long Range Facilities Plan (LRFP) – next steps
- Public Board Meetings – Recording and Live-Streaming Options

Events

- Orange Shirt Day – September 30

October

Regular Board Meeting Agenda Items

- Review Student Enrolment and Updated Teacher/PVP Staffing Report
- Update – Equity Scan and Truth and Reconciliation
- Update – Inclusive Education

Special Public Board Meeting

- Elect Chair, Vice-Chair, BCSTA Provincial Counselor (& alternate) and BCPSEA Representative (& alternate)

COW/Education Session

- Budget Structure/Process Review
- Communications/Transparency Review

Standing Committee Work

- Early Learning – Ed Directions
- Climate Action – Facilities & Finance/Audit

Other

- Long Range Facilities Plan (LRFP) – Stage 2 Consultation - Salmon Arm Urban

Events

- BCSTA Branch Meeting (October 2, 2020)

- BCSTA Board Chairs Meeting (October 15, 2020 online)
- BCSTA/MoE Joint Liaison Meeting (October 16 & 30, 2020 online)
- Represent Board at BCSTA Provincial Council Meeting (October 24, 2020 online)
- World Teachers' Day (October 5)
- Staff recognition

November

Regular Board Meeting Agenda Items

- Approve Statement of Financial Information (SOFI) Report
- Review School Growth Plans
- Update – French Immersion
- Update – Strategic Maintenance Plan

Standing Committee Work

- Student Voice – Ed Directions

Events

- BCSTA Trustee Academy (November 27 – 28, 2020)
- Remembrance Day Ceremonies

December

Regular Board Meeting Agenda Items

- Approve Budget Development Process and Timeline
- Update – Athletic Programs
- Update – Mental Health

Events

- School Concerts

January

Regular Board Meeting Agenda Items

- Adopt Long Range Facilities Plan (LRFP)
- Approve Superintendent's Report – Achievement Focus
- Provide direction through Board representative to BCSTA Provincial Council Meeting regarding provincial policy matters
- Review policy positions for submission to BCSTA Annual General Meeting

Events

- BCPSEA AGM (January 30 & 31, 2021)
- Stakeholder Budget Consultation Dinner – 'Talking Tables'
- SOGI/LGBTQ Recognition

February

Regular Board Meeting Agenda Items

- Review Recommended District Calendar
- Approve Amended Operating Budget for current fiscal year
- Update – Trades & Careers Programs

Events

- Represent Board at BCSTA Provincial Council Meeting (February 19 & 20, 2021)
- Pink Shirt Day (May 4, 2021)

March

Regular Board Meeting Agenda Items

- Approve School District Calendar
- Update – International Program

April

Regular Board Meeting Agenda Items

- Provincial Funding Announcement Review
- Approve 5-year Capital Plan Bylaw Spending
- Trades/Careers Program Update
- Update – Academies

Events

- BCSTA AGM (April 15 - 18, 2021)
- National Day of Mourning (April 28, 2021)

May

Regular Board Meeting Agenda Items

- Approve Preliminary Annual Operating Budget for following fiscal
- Develop Annual Work plan for following fiscal
- Assign Trustees to grad ceremonies
- Update – Academies

June

Regular Board Meeting Agenda Items

- Approve School Fees
- Approve Board/Authority Authorized Courses
- Approve 5-year Capital Plan
- Develop, adopt and circulate Administrative Calendar
- Chair to assign Trustees to Committees for following fiscal

Events

- Represent the Board at Graduation Ceremonies
- Represent the Board at Retirement Ceremonies
- Indigenous Peoples Day (June 21, 2021)

July/August

- Special meetings to be scheduled as required

As Required

- Financial Updates
- Risk Management Updates
- Human Resources Updates (staffing, R&R, grievances)

Monthly

- Attend Board Meetings
- Attend Board Standing Committee meetings



We, the Board of Education, will be:

- Co-operative
- Accountable
- Engaged
- Approachable
- Transparent
- Leaders by example
- Fair in all our decision making
- Fiscally responsible
- Goal oriented
- Proactive
- Innovative
- Effective communicators
- Moving forward in our Truth and Reconciliation journeys

We will support our students to reach their highest potential by:

- Keeping students first in all our decision making
- Respecting and acknowledging their diversity
- Following best practices
- Focusing on inclusion
- Keeping opportunities equitable
- Promoting an engaging and challenging environment

We will support our employees by:

- Providing a safe and inclusive work environment
- Respecting and acknowledging their diversity
- Encouraging professional development
- Recognizing and appreciating contributions
- Encouraging mentorship
- Providing opportunities to excel

These guiding principles, together with our strategic plan, will guide and shape the decisions we make in School District No. 83.

Strategic Plan

1. Students First
2. Organizational Efficiency
3. Culture of Health and Wellness