



**The Board of Education of
School District No.5 (Southeast Kootenay)
AGENDA - REGULAR PUBLIC MEETING**

December 8, 2020, 3:00 p.m.

Meeting via Zoom

Pages

1. COMMENCEMENT OF MEETING

1.1. Call to Order

I want to acknowledge that we have gathered here in the Homelands of the Ktunaxa people.

1.2. Consideration and Approval of Agenda

M/S that the agenda for the regular public meeting of the Board of Education of December 8, 2020 be approved as [circulated/amended].

1.3. Election of Chairperson and Representatives

Procedural Bylaw Policy

2.3 The Secretary-Treasurer shall call for nominations for Board Chairperson (seconding is not necessary) and conduct a vote by ballot in which that person receiving a clear majority shall be elected Board Chairperson for the ensuing year. If no person receives a clear majority (five or more votes) further ballots shall be taken until the same is achieved or, if, after a second ballot, a tie shall occur, the election shall be decided by drawing of lots. A vote by ballot will not be required if only one candidate is nominated for the position of Board Chairperson.

2.4 The Chairperson so elected shall assume the chair for the remainder of the meeting.

1.3.1. Election of Chairperson

1.3.2. Election of BCPSEA Representative

1.3.3. Election of BCPSEA Alternate Representative

1.3.4. Election of BCSTA Representative

1.3.5.	Election of BCSTA Alternate Representative	
1.4.	2021 Standing Committee Representatives	6
1.5.	Approval of the Minutes	10
	M/S that the minutes of the regular public meeting of the Board of Education of November 10, 2020 be approved as [circulated/amended].	
1.6.	Receipt of Records of Closed Meetings	18
	M/S to accept the closed records of the in-camera meeting of the Board of Education of November 10, 2020.	
1.7.	Business Arising from Previous Minutes	
	1.7.1. Kootenay Learning Campus (KLC)/Board Office IT Upgrades	
1.8.	Receiving of Delegations/Presentations	
2.	COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS	
2.1.	Advocacy/Education Committee	19
	M/S that the Board accept the report of the Advocacy/Education Committee.	
2.2.	Policy Committee	24
	RECOMMENDATION A:	
	M/S that the hyperlink to the MyEducation BC Standards Manual will be added to the bottom of Policy 7.8. Remove attachment of Regulation 7.8 A from the current School District 5 (Southeast Kootenay) Policy Manual.	
	M/S that the Board accept the report of the Policy Committee.	
2.3.	Student Services Committee	27
	M/S that the Board accept the report of the Student Services Committee.	

2.4. Finance/Operations/Personnel Committee

RECOMMENDATION A

M/S that the Board of Education approve Christmas donations, in lieu of holiday treats at the worksites, to the Cranbrook and Fernie Salvation Army and the Jaffray, Sparwood and Elkford food banks in the amounts reported in option #3 that reflect the FTE students in our school sites.

RECOMMENDATION B

M/S that following consultation with the CFTA and CUPE Unions that a proposed calendar for 2021-22 and 2022-23 be brought to the December 8th, 2020 Public Board meeting for consideration and approval.

RECOMMENDATION C

M/S that the Board approve the installation of the temporary shelter and bench at the off-leash dog park at the Muriel Baxter site.

M/S that the Board accept the report of the Finance/Operations/Personnel Committee.

2.5. BCSTA /Provincial Council

M/S to accept the report of the BCSTA/Provincial Council.

2.6. Communications/Media Committee

M/S to accept the report of the Communications/Media Committee.

2.7. Mount Baker Secondary School Replacement Committee

M/S to accept the report of the Mount Baker Secondary School Replacement Committee.

2.8. Key City Theatre

M/S to accept the report of the Key City Theatre.

2.9. Legacy of Learning

M/S to accept the Legacy of Learning report.

2.10. French Advisory Committee

2.11. Trustee Reports

3.	SECRETARY TREASURER'S REPORT TO THE BOARD	
	Reporting on (finances/budget, capital projects, facilities, operations/maintenance/transportation)	
3.1.	Stage 2 Restart Protocol Update - Secretary Treasurer	
3.2.	Statement of Financial Information	46
	M/S that the Board approve the School District Statement of Financial Information report, Fiscal Year Ended June 30, 2020, be submitted to the Minister of Education and to make the report available to the public.	
	M/S that the December 8, 2020 Secretary Treasurer's report be accepted as presented.	
4.	SUPERINTENDENT'S REPORT TO THE BOARD	103
	The Pathway's report can be found on the School District's website at www.sd5.bc.ca .	
4.1.	Christmas Letter to Employees	
	M/S that the December 8, 2020 Superintendent's Report to the Board of Education be accepted as presented.	
5.	CHAIRPERSON'S REPORT	
6.	NEW BUSINESS	
6.1.	Business Arising from Delegations	
7.	TRUSTEE BOUQUETS	
8.	ITEMS FOR INFORMATION/CORRESPONDENCE	
8.1.	Ministry Mandate Letter of 20-11-26	117
8.2.	Upcoming Events:	
	BCPSEA AGM January 28, 2021	
	BCSTA Provincial Council Meeting February 20, 2021	
	BCSTA AGM April 17, 2021	
8.3.	Special Education Audit Report	121

8.4. Statement of Financial Disclosure - 2020

127

Completed and signed after January 1, 2021 and return to Secretary Treasurer Rice by January 15th, 2021

9. QUESTION PERIOD

10. LATE ITEMS

11. ADJOURNMENT

M/S that the December 8, 2020 regular public meeting of the Board of Education adjourn at [time].

SCHOOL DISTRICT No. 5 (SOUTHEAST KOOTENAY)

2021 TRUSTEE STANDING COMMITTEES

POLICY COMMITTEE		Diane Casault
FINANCE/OPERATIONS/PERSONNEL COMMITTEE		Alan Rice
ADVOCACY/EDUCATION COMMITTEE		Jason Tichauer
STUDENT SERVICES COMMITTEE		Diane Casault

All Trustees on 2 committees

All Trustees a co-chair

The Board Chair will attend as many meetings as possible.

The Superintendent will be ex-officio Administrative Representative for all Committees.

The Chairperson will be ex-officio Trustee Representative for all Committees

AD HOC	TRUSTEE REPS	ALTERNATE
Aboriginal Council on Education		
B.C.P.S.E.A.		
B.C.S.T.A. Provincial Council		
CFTA Bargaining Support Team		
CFTA Grievances		
Chamber of Commerce (Cranbrook)		
Communications/Media Committee		
CUPE Bargaining Support Team		
CUPE Grievances		
DPAC		
DSAC		
Early Years Committee (Cranbrook)		
Early Years Committee (Elkford)		
Early Years Committee (Fernie)		
Early Years Committee (Sparwood)		
Fernie Leisure Services		
Humanity Network		
Key City Theatre		
Legacy of Learning		
MBSS Building Replacement		
Safe Communities Cranbrook		
Trustee/Board Evaluation		

FRIENDLY REMINDERS

- Trustees wear two hats, their constituency hat (Cranbrook, Elkford, South Country, Sparwood, Fernie) and their Board hat. All voting at the Board table requires Trustees to wear their Board hat.
- As always, it is governance by majority and Trustees agree to respect the decision of the majority.
- Attending Board and Committee meetings regularly requires a commitment of time, effort and energy.
- Trustees have the responsibility, power and obligation of someone else's money (taxpayers) that requires complete trust, good faith and total honesty.
- Trustees must hold high expectations of themselves before they can hold them for others.
- Differences among Trustees on issues are not only to be respected but encouraged.
- Trustees should agree or disagree with motions – not with people.
- Standing and Ad Hoc Committees of the Board recommend or advise the Board.
- Asking questions will challenge the status quo. The better the questions we ask, the better the answers we will get.
- Direct, Indirect or Potential Land, Legal or Personnel matters must not be reacted to on Social Media. The appropriate forum as always is to get clarification at In Camera sessions.
- How Trustees choose to represent themselves through Social Media as a Public Trustee is important to the Board, the Corporation and the District.
- All School District meeting agendas (Board, Committee, District, School, PAC) should have the following thought prior to Adjournment:

“What have we done at this meeting to help our students become more interested in school and to support them in their personal learning journey?”

2021 VICE CHAIRPERSON

**BOARD OF TRUSTEES
SCHOOL DISTRICT 5 SOUTHEAST KOOTENAY**

January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	

**SCHOOL DISTRICT 5 SOUTHEAST KOOTENAY
TRUSTEES
2020 SCHOOL ASSIGNMENT**

CRANBROOK	Amy Woodlands TM Roberts	Trina Ayling Trina Ayling	
	Highlands Mount Baker	Chris Johns Chris Johns	
	Pinewood Alternate Programs (KES/KDS) Parkland	Doug McPhee Doug McPhee Doug McPhee	
	Gordon Terrace Kootenay Orchards	Wendy Turner Wendy Turner	
	Laurie Steeple	Patricia Whalen Patricia Whalen	
FERNIE	Isabella Dicken Fernie Secondary Kootenay Discovery: DL Fernie Learning Campus	Frank Lento Frank Lento Frank Lento Frank Lento	
	SOUTH COUNTRY	Jaffray Elem. Jr. Secondary	Krista Damstrom
	SPARWOOD	Frank J. Mitchell Sparwood Secondary	Bev Bellina Bev Bellina
		ELKFORD	Rocky Mountain Elkford Secondary

*The Chairperson will attempt to visit all schools.



**The Board of Education of
School District No.5 (Southeast Kootenay)**

MINUTES - REGULAR PUBLIC MEETING

**November 10, 2020, 3:00 p.m.
Cranbrook Board Office**

Present: Chairperson Lento
Trustee Ayling – by Zoom
Trustee Bellina – by Zoom
Trustee Damstrom
Trustee Kitt
Trustee McPhee
Trustee Turner

Regrets: Trustee John
Trustee Whalen

Staff Present Superintendent, S. Yardley
Secretary Treasurer, A. Rice
Director of Instruction/Human Resources, B. Reimer
Director of Student Learning/Aboriginal Education, J. Tichauer – arrived at 3:43 p.m.
Director of Instruction/Student Learning and Innovation, D. Casault – by Zoom
District Principal/Student Services, D. Verbeurgt
District Principal/Transformative Learning, J. Roberts – by Zoom
Executive Assistant, (recorder) Sandy Gronlund

1. COMMENCEMENT OF MEETING

1.1 Call to Order

Chairperson Lento called the November 10, 2020 regular public meeting of the Board of Education to order at 3:01 p.m. and acknowledged that we have gathered here in the Homelands of the Ktunaxa people.

In addition, during this Pandemic, Chair Lento also acknowledged on this eve, all those from every ethnic origin who served and sacrificed for us, Remembrance Day pause.

1.2 Consideration and Approval of Agenda

MOTION R-20-132

M/S that the agenda for the regular public meeting of the Board of Education of November 10, 2020 be approved as amended.

CARRIED

1.3 Approval of the Minutes

Minutes of the Public meeting of the Board of Education of October 13, 2020.

MOTION R-20-133

M/S that the minutes of the regular public meeting of the Board of Education of October 13, 2020 be approved as amended.

CARRIED

1.4 Receipt of Records of Closed Meetings

MOTION R-20-134

M/S to accept the closed records of the in-camera meeting of the Board of Education of October 13, 2020.

CARRIED

1.5 Business Arising from Previous Minutes

1.5.1 Elkford Bus Update

Secretary Treasurer updated the Board on the Elkford bus running late on the last bus run.

1.5.2 Employee Thank you Letters - Sept 8/9th and Sept 18th Presentations

SD5 Media is in the process of completing these letters.

1.6 Receiving of Delegations/Presentations

Nil.

2. COMMITTEE REPORTS/TRUSTEE REPRESENTATIVE REPORTS

2.1 Advocacy/Education Committee

Co-chair Trustee Bellina reviewed the minutes of the October 26, 2020 meeting of the Advocacy/Education Committee.

MOTION R-20-135

M/S that the Board consider writing a press release to celebrate graduation success rates.

CARRIED

MOTION R-20-136

M/S that Framework for Enhancing Student Learning (FESL) becomes a standing item on the Advocacy/Education committee meeting.

CARRIED

MOTION R-20-137

M/S that the Board accept the report of the Advocacy/Education Committee.

CARRIED

2.2 Policy Committee

Co-chair Trustee Ayling reviewed the minutes of the October 26, 2020 meeting of the Policy Committee.

MOTION R-20-138

M/S that a new policy template to be presented at Policy Committee Meeting on November 23, 2020.

CARRIED

MOTION R-20-139

M/S that the Board accept the report of the Policy Committee.

CARRIED

2.3 Student Services Committee

Co-chair Trustee McPhee reviewed the minutes of the October 26, 2020 meeting of the Student Services Committee.

MOTION R-20-140

M/S that the Board accept the report of the Student Services Committee.

CARRIED

2.4 Finance/Operations/Personnel Committee

Co-chair Trustee Kitt reviewed the minutes of the October 26, 2020 meeting of the Finance/Operations/Personnel Committee.

MOTION R-20-141

M/S that the Board purchase a wreath for each of our SD5 communities as a donation to the Veterans on Remembrance Day as done in the past years.

CARRIED

MOTION R-20-142

M/S that the Board approve the Secretary Treasurer to spend up to \$30,000 to obtain a detailed study for each of the three options for Mount Baker Secondary School: a full replacement, a partial replacement, and a major renovation.

CARRIED

MOTION R-20-143

M/S that the Board accept the report of the Finance/Operations/Personnel Committee.

CARRIED

2.5 BCSTA /Provincial Council

Trustee Bellina shared that the BCSTA HUB is full of valuable information and she encouraged the trustees sign in.

MOTION R-20-144

M/S to accept the report of the BCSTA/Provincial Council.

CARRIED

2.6 Communications/Media Committee

Trustee Ayling advised on the following:

SD5 letter released on:

October 27, 2020 to Deborah Stewart, BCPSEA

Pending letters:

Thank you letter for the September 8th and 9th Health & Safety staff presentations

Thank you letter for the September 18th Indigenous Education presentation

MOTION R-20-145

M/S to accept the report of the Communications/Media Committee.

CARRIED

2.7 Mount Baker Secondary School Replacement Committee

Trustee Johns was not available to report.

2.8 Key City Theatre

Trustee McPhee attended the Key City Theatre Society's Annual General virtual meeting on October 19th, 2020.

Secretary Treasurer Rice received the decision back from BC Assessment regarding the property taxes for the Key City Theatre (KCT). He advised the Board that in the past years the KCT received 100% exemption from property taxes and this year the exemption was changed to only 85%. BC Assessment has made the decision to change the KCT to a statutory exemption of 100%.

Trustee McPhee thanked Secretary Treasurer Rice for following through on this issue.

MOTION R-20-146

M/S to accept the report of the Key City Theatre.

CARRIED

2.9 Legacy of Learning

Trustee Johns was not available to report.

2.10 French Advisory Committee

Director Casault informed the Board that the committee will receive funding once the new government is confirmed. She was happy to report the recent additions of two parents to the committee. One parent has a child attending TM Roberts Elementary and another parent with children attending Isabella Dicken Elementary and Fernie Secondary. The next committee meeting will be the end of November.

2.11 Trustee Reports

Trustees reported on their activities for the month.

Trustee Damstrom reported:

- Attended a virtual Jaffray School PAC meeting via Zoom. The meeting was well attended with approximately 20 parents. The new PAC chair did a great job chairing the meeting. They discussed some congestion in the school parking lot when dropping off and picking up students. They also discussed fundraising ideas.
- She was involved with a very successful school Remembrance Day ceremony.

Trustee Turner reported:

- Attended a virtual Kootenay Orchards School PAC meeting. The PAC appreciated Secretary Treasurer joining the meeting to answer questions on the possibility of serving hot lunches at the school.

Trustee Bellina reported:

- Attended virtual school PAC meetings for Frank J. Mitchell and Sparwood Secondary.
- She will be laying the wreath at the cenotaph on Remembrance Day in Sparwood.

Trustee McPhee reported:

- Attended virtual PAC meetings at Parkland Middle School and Amy Woodland Elementary and commented that he looks forward to the return of in-person meetings.
- Appreciated the celebrations and the organization around Halloween celebrations and the Remembrance Day ceremonies.

Trustee Ayling reported:

- She is selling the East Kootenay Discount books for a fundraiser at T.M. Roberts Elementary. Let her know if you would like to purchase one.

3. SECRETARY TREASURER'S REPORT TO THE BOARD

3.1 Stage 2 Restart Protocol Update - Secretary Treasurer

Secretary Treasurer Rice reported that on November 4, 2020 he brought the Health & Safety committee back together for a meeting. They reviewed how the policies and procedures that were put in place the beginning of September have been working at the schools. He reported there were very few concerns brought forward from the Joint Health and Safety committees at the schools as concerns have been dealt with along the way.

- Electrostatic sprayers are in the schools and there will be more staff trained on how to use them.
- Reminder to be diligent as there are increased cases and we all need to continue to be safe.
- Secretary Treasurer Rice attended a virtual Kootenay Orchards Elementary PAC meeting to answer questions around the safety of hot lunches being brought back into the school.
- The goal is to keep our visitors in the schools limited.
- The Health and Safety Committee will include the topic of hot lunches in schools at their next meeting.
- The District Management will discuss the possibilities of hot lunches in schools in mid January.

With our geography and population in the Kootenays, our number of contacts are lower than some other areas. The goal is to keep our numbers as low as possible.

3.2 Federal Restart Funding Committee Recommendations

The Board has reviewed a list of recommendations Secretary Treasurer Rice shared from the Federal Restart Funding Committee at the Finance/Operations/Personnel committee meeting on October 26, 2020. These recommendations include items of need in the District due to COVID-19.

MOTION R-20-147

M/S that the Board approve the Secretary Treasurer to move forward with Human Resources related items from the recommendations from the Federal Restart Funding Committee.

CARRIED

MOTION R-20-148

M/S that the November 10, 2020 Secretary Treasurer's report be accepted as presented.

CARRIED

4. SUPERINTENDENT'S REPORT TO THE BOARD

The Pathway's report can be found on the School District's website at www.sd5.bc.ca.

Superintendent Yardley discussed the following:

- She enjoyed the Halloween fun at the schools and appreciated the work staff and students have put into the Remembrance Day ceremonies.
- The Principals and Vice-Principals will be presenting their School Growth Plans on November 14th and she is looking forward to seeing them.
- She has visited many of the schools and they are very busy. The staff seem to be more comfortable with the COVID-19 safety procedures in their schools and she is very proud of the staff and their hard work to get to this point.

Directors and District Principals each reported on their departments.

MOTION R-20-149

M/S that the November 10, 2020 Superintendent's Report to the Board of Education be accepted as presented.

CARRIED

5. CHAIRPERSON'S REPORT

Chair Lento acknowledged the leadership of our Superintendent, Secretary Treasurer, District staff, Board office staff, school staff and parents for their efforts in the last months with COVID-19.

- Chair Lento congratulated Tom Shypitka, MLA for Kootenay East in his election win.
- Secretary Treasurer Rice will invite MLA Shypitka to meet with the Board and discuss our school district.
- Chair Lento is concerned that he may miss acknowledging some SD5 staff that have passed.
- The Dr. Sloan Policy Development Proposal will be distributed to the Board for their review.
- The "Expression of Interest" postings for a project manager and an architect have been posted on BC Bid for the Isabella Dickens Elementary School expansion

project. Chair Lento, Secretary Treasurer Rice, Director Reimer and Operations Manager Tank will review the applicants and bring forward recommendations to the Board.

- Fernie Secondary School PAC is pursuing a presentation by Duane Peace to the staff, students and parents. This initiative has been postponed.

6. NEW BUSINESS

6.1 Business Arising from Delegations

Nil

6.2 Superintendent Evaluation Approval

MOTION R-20-150

that the Board approve the Superintendent evaluation report as constructed during the evaluation workshop of October 28, 2020 as an accurate accounting of the Superintendent's performance for the period August 14, 2019 to August 13, 2020 and further that the Board authorize the Chair to make any required technical edits and to sign the report on the Board's behalf.

CARRIED

6.3 Secretary-Treasurer Evaluation Approval

MOTION R-20-151

M/S that the Board approve the Secretary-Treasurer's evaluation report as constructed during the evaluation workshop of October 29, 2020 as an accurate accounting of the Secretary-Treasurer's performance for the period April 1, 2019 to August 14, 2020 and further that the Board authorize the Chair to make any required technical edits and to sign the report on the Board's behalf.

CARRIED

6.4 Board Evaluation Approval

MOTION R-20-152

M/S the Board approve the Board evaluation report as developed at the externally facilitated Special Governance Meeting of October 28, 2020.

CARRIED

MOTION R-20-153

M/S that the Board Chair and Vice Chair be authorized to make any required technical edits.

CARRIED

MOTION R-20-154

M/S the Chair monitor the priorities and directions agreed to and bring items forward for Board consideration as deemed appropriate during the 2020-2021 year.

CARRIED

6.5 Leadership Practices Approval

MOTION R-20-155

M/S that the leadership practices roles of the Superintendent as per Policy 1.18 and the Secretary-Treasurer as per Policy 1.19 be evaluated in 2021 and; furthermore, that Leroy Sloan, PhD, President, Sloan Consultants Ltd. be designated and retained by the Board to conduct the leadership performance evaluations.

CARRIED

6.6 Policy Amendment

MOTION R-20-156

M/S that the Boards' Evaluation Policy of the Superintendent (1.18) and the Secretary-Treasurer (1.19) be amended to reflect that the role 'Leadership Practices' will be assessed once in a trustee term of office.

CARRIED

7. TRUSTEE BOUQUETS

Trustee Bellina to Frank J. Mitchell Elementary School for their virtual Remembrance Day ceremony. The students did great and the president of the legion added to the program.

8. ITEMS FOR INFORMATION/CORRESPONDENCE

BCSTA Trustee Academy November 27 & 28, 2020
BCPSEA AGM January 28, 2021
BCSTA Provincial Council Meeting February 20, 2021
BCSTA AGM April 17, 2021

9. QUESTION PERIOD

Chair Lento thanked both Shelley Balfour and Chris Kielpinski for the professional way they do their business for CFTA, it is very much appreciated.

10. LATE ITEMS

Nil.

11. ADJOURNMENT

MOTION R-20-157

M/S that the November 10, 2020 regular public meeting of the Board of Education adjourn at 4:10 p.m.

CARRIED

Frank Lento, Chairperson

Alan Rice, Secretary Treasurer



1.4. RECEIPT OF RECORDS OF CLOSED MEETINGS

In-camera Meetings for

November 10, 2020

- Exempt Compensation
- BCPSEA Representative Report
- Policy Proposal
- Elkford Bus Garage
- Evaluation Reports
- Section 177 Letter Review

- Superintendent's Report
 - Staffing Update

A handwritten signature in black ink, appearing to read 'Alan Rice'.

Alan Rice
Secretary Treasurer



**The Board of Education of
School District No.5 (Southeast Kootenay)
Minutes - Advocacy/Education Committee**

**November 23, 2020, 9:30 a.m.
Cranbrook Board Office**

Committee Members
In Attendance:

Trustee Bellina (by Zoom)
Trustee Whalen (by Zoom)
Trustee Turner (by Zoom)
Trustee Ayling

Regrets:

Board/District Staff in
Attendance:

Trustee McPhee (by Zoom)
Trustee Johns (by Zoom)
Trustee Damstrom (by Zoom)
Trustee Kitt
Trustee Lento
Silke Yardley, Superintendent
Jason Tichauer, Director, Student Learning
Diane Casault, Director, Student Learning (by
Zoom)
Jennifer Roberts, District Principal (by Zoom)
Darcy Verbeugt (by Zoom)
Alan Rice, Secretary Treasurer
Gail Rousseau, Executive Assistant (Recorder)

1. COMMENCEMENT OF MEETING

1.1 Call to Order

I want to acknowledge that we have gathered here in the Homelands of the Ktunaxa people.

Co-Chair Bellina called the Advocacy/Education Committee Meeting of November 23, 2020 to order at 9:32 a.m.

1.2 Approval of Agenda

M/S that the agenda of the Advocacy/Education Committee meeting of November 23, 2020 is approved as circulated.

1.3 Approval of Minutes

M/S that the minutes of the Advocacy/Education Committee meeting of October 26, 2020 are approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MEETING

2.1 Early Development Indicator Comparisons - Diane Casault

Director Casault presented Early Development Indicator (EDI) district data and individual school data to the committee showing the vulnerability percentages of Kindergarten students in all 5 EDI domains i.e., physical, social, emotional, language and communication. She also showed the district scales and some of the trends. She mentioned one Wave is 3 years worth of data and School District 5 is just starting Wave 8. Kindergarten teachers gather the EDI data in February each year. This allows time to gather data on the most vulnerable kids. It will be important to examine this data along with the CHEQ data to help with early program development. Staff will also be sitting down to discuss this data along with the Student Learning Survey data and the Foundation Skills Assessment data to find patterns. Trends for School District 5 data have remained constant over all 7 waves with emotional maturity having the largest percentage vulnerability and communication with the lowest.

UBC is willing to meet with School District 5 to present trends they are seeing pre and post Pandemic. They will be doing presentations to every early years' table.

Director Casault will also contact DPAC to see if they want to see the EDI/CHEQ data that was shown today. Trustees commented on the importance of looking at this data to help support families in achieving student success.

2.2 Early Learning Best Practises - Diane Casault

Director Casault shared Fernie's best practices. The majority of it has to do with who and how many are sitting at the early years' table. Because of the Pandemic, early years' tables seemed to have increased their participation due to the ability to attend on Zoom. East Kootenay child supports agencies are now connecting every month and hopefully this continues once the Pandemic is over. There has always been a coordinator in the Elk Valley where Cranbrook has always had two people sharing the role.

Superintendent Yardley thanked Director Casault for sharing this information and mentioned the difference in the Fernie community for our Kindergarten students. This ties into the previous comment about the importance of the Board looking at this data and, in particular, the data of our 0-8 year olds to see how we can make a difference in Cranbrook too.

3. DELEGATIONS/PRESENTATIONS (10 min maximum)

3.1 Climate Action Initiatives - MBSS Students and Paul Matthews

Four students from Mount Baker Secondary School, along with their teachers Paul Matthews and Holly Millinoff, presented climate action initiatives that have been undertaken in their school last year and outlined projects that they are

currently working on this year. The students formed a climate action club last year due to the lack of any climate change movement in their school.

- Organized a school wide student climate walk out; walked to City Hall
- built a storage bin for recycling; used the recycling money to help fund their group
- organized a bake sale to support animal rescue in Australia; raised \$600 dollars for the SPCA
- plant starters; composting program; planted tulips in courtyard planters
- designed their own logo; ordered t-shirts and hoodies
- working on worm composting program
- want their own composting space so it won't interfere with snow removal
- extending composting program to 10 classrooms
- planting tulips, herbs and garlic for foods program
- want to build a greenhouse to grow vegetables for foods program
- working alongside of Wildsight
- actively working on in-house paper recycling program
- lots of discussion between Rotary and school council to plant trees
- would like Board support to help fund initiatives; have gone out to community for donations – any further action will require funding
- suggestion for an annual fund to be set up for a green alliance program
- suggestion to come to a future committee meeting to talk about other ideas i.e., expansion of green spaces, building a greenhouse, window upgrades, design a climate action course specifically around climate change, learn about sustainability, space for a recycled paper project

Comments/discussion:

- really excited with these ideas; work together to get district support
- particularly like the re-design aspect i.e., greenhouse, courtyard plants etc.; more than happy to work with student group; as a district have another report in a year's time; thank you
- Lucerne School greenhouse – check it out; climate is not so different than ours; composting programs pull in critters and fruit flies be careful;
- interested in paper recycling practise; Bladerunners in Cranbrook – is there a shared recycling opportunity there?
- district is working hard to do their part as well; purchased an electric bus and looking at purchasing a second one
- greenhouse and food security done at high school level is amazing; case study in Lacombe, Alberta – geothermal battery greenhouse; food is grown all year round; student initiative; became partnership with science class and foods class; maybe an opportunity for something like that here
- composting and paper recycling can work together
- lots of support from this board; lots of funding available from CBT and other environmental groups
- liked the presentation a lot; always good to have asks at the end
- the students would like to extend this program to all schools in the district
- Trustee Bellina would like to see DSAC involved and go district-wide
- Trustee Johns will follow up with Paul Mathews to have updates that are more regular

3.2 Marisa Phillips - Aboriginal Department Logo

This item will be put on the next committee meeting held in Cranbrook where Marisa can be honored in person. Trustees received a “swag” bag of various Aboriginal education department items. Please let Gail Rousseau know which piece of clothing you would like. Very important to get our brand out to the public.

Trustee McPhee mentioned that it is very difficult to see people presenting at the Board Office on Zoom. Jennifer Roberts reported a new camera system is being installed in both boardrooms during the week of November 30.

4. REPORTS

4.1 DSAC Report

The District Student Advisory Council has been hampered by COVID-19 during the 20/21 school year. Trustee Bellina suggests reaching out to DSAC students to see what they are doing in their schools this year which may help to reconnect with them in some way.

4.2 DPAC Report

Trustee Turner reported:

- excellent attendance this year so far
- lots of reports from different schools
- one parent group continuing to meet at their regular time
- most PACs are meeting every 6 weeks to 2 months instead of once a month fundraising almost non existence but are looking into different ways i.e., Purdy's chocolates
- was appreciative about getting information to proceed with hot lunches one to two times per month following regulations we have in place i.e., as long as meals are individually packaged and delivered in a way to not put anyone at risk and as long as they are given out by learning group it works
- PACs were extremely relieved to hear they can proceed in that manner
- outdoor activities – need a place to put outdoor gear in schools so not extra work for custodians to keep our schools clean and sanitized
- looking at offering evening sessions for parents
- in light of COVID PACs are doing great work on different things
- parents looking at holding a Zoom session on anxiety featuring Sean Larsen
- District is offering to help promote this session with DPAC funding

4.3 Framework for Enhancing Student Learning (FESL) update

Superintendent Yardley is starting to look at the data over the next two weeks and will work with Gail Rousseau to have something organized for January. Data will be obtained from SharePoint.

4.4 Child Care

No update at this time.

5. NEW BUSINESS

6. RECOMMENDED ACTIONS - APPENDIX A

6.1 DSAC Initiative - Vaping strategies, approaches (DSAC hampered by COVID-19 for the 20/21 school year)

6.2 Annual School Fees - this item is scheduled be presented at the January committee meeting

7. ITEMS FOR INFORMATION/CORRESPONDENCE

7.1 Teacher Qualification Service

7.1.1 SD 52

Receive and file.

7.2 BCSTA Letter to Minister of Finance

Receive and file.

8. ADJOURNMENT

The Advocacy/Education Committee meeting adjourned at 10:35 a.m.



**The Board of Education of
School District No.5 (Southeast Kootenay)
MINUTES - POLICY MEETING**

**November 23, 2020, 11:30 a.m.
Cranbrook Board Office**

Committee Members
in Attendance: Co-Chair Trustee Turner (by Zoom)
Co-Chair Trustee Ayling
Trustee McPhee (by Zoom)
Trustee Whalen (by Zoom),

Board/District Staff in
Attendance: Chairperson Lento
Trustee Bellina (by Zoom)
Trustee Damstrom (by Zoom)
Trustee Johns (by Zoom)
Trustee Kitt
Superintendent, S. Yardley (by Zoom)
Secretary Treasurer, A. Rice
Director of Student Learning/Aboriginal Education, J. Tichauer (by Zoom)
Director of Student Learning/Innovation, D. Casault (by Zoom)
District Principal/Student Services, D. Verbeurgt
District Principal/Transformative Learning, J. Roberts (by Zoom)
Executive Assistant, J. Nixon (Recorder)

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The Policy Committee meeting of November 23, 2020 was called to order at 11:54 a.m. by Co-Chair Trustee Turner.

1.2 Approval of the Agenda

M/S that the agenda for the Policy Committee meeting of November 23, 2020 be approved as circulated.

1.3 Approval of the Minutes

M/S that the minutes of the Policy Committee meeting of October 26, 2020 be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MEETING

2.1 Policy Model and Administrative Procedures Update and Next Steps

Director of Student Learning/Innovation Diane Casault discussed restructuring of the School District 5 (Southeast Kootenay) policy model and administrative procedure manual.

Chairperson Lento suggested that the recommendations and information would be circulated and further discussed at the In-Camera meeting.

3. PRESENTATIONS

4. REPORTS

5. NEW BUSINESS

5.1 Policy 7.8 British Columbia Student Information System

Director Casault explained the addition of a hyperlink to Policy 7.8. This hyperlink will ensure that the accompanying MyEducation BC Standards Manual will always be accurate and up to date. Policy 7.8A includes an electronic format of the MyEducation BC Standards Manual in a portable document format ("PDF"). The revision of the hyperlink to the Standards Manual will remove the need of having the attachment to Policy 7.8 (7.8A) and will link the reader directly to the most recent document.

Co-Chair Trustee Ayling recommended that Regulation 7.8 A be removed from the current School District 5 (Southeast Kootenay) Policy Manual.

RECOMMENDATION A:

The hyperlink to the MyEducation BC Standards Manual will be added to the bottom of Policy 7.8. Remove attachment of Regulation 7.8 A from the current School District 5 (Southeast Kootenay) Policy Manual.

5.2 Policy 1.12 Partner Feedback Discussion

Director Casault suggested that the Policy Committee consider revising the current process of having a three (3) month period for partner group feedback. Director Casault explained that the current process could potentially be reduced to two months as feedback received through modern technology is almost instantaneous.

Trustee McPhee suggested that reducing the three-month period would be considered under a new policy model and framework.

Co-chair Trustee Turner agreed with Trustee McPhee and reiterated that this is an item for consideration when reviewing the policy procedures and framework.

Chairperson Lento advised that this will be considered when redeveloping the policy model and administrative procedure manual.

6. RECOMMENDED ACTIONS - APPENDIX A

6.1 Policy Index Review

6.2 Childcare Programs

6.3 Revised Policy 3.33 Use of Cell Phones and Digital Devices

6.4 Revised Policy 3.42 and 3.42R Students Registered for Distance Education and Continuing Education

7. ADJOURNMENT

The meeting was adjourned at 12:09 p.m.



**The Board of Education of
School District No.5 (Southeast Kootenay)
MINUTES - STUDENT SERVICES MEETING**

**November 23, 2020, 10:30 a.m.
Cranbrook Board Office**

Committee Members in Attendance: Co-Chair Trustee Damstrom

Co-Chair McPhee via Zoom
Trustee Johns via Zoom
Trustee Kitt

Board/District Staff in Attendance:

Chairperson Lento
Trustee Ayling via Zoom
Trustee Bellina via Zoom
Trustee Turner
Trustee Whalen via Zoom
Superintendent, S. Yardley via Zoom
Secretary Treasurer, A. Rice
Director of Student Learning/Innovation, D. Casault via Zoom
District Principal/Student Services, D. Verbeurgt via Zoom
District Principal/Transformative Learning, J. Roberts via Zoom
Executive Assistant, L. Giesbrecht (Recorder)

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The Special Education Student Services meeting of Nov. 23, 2020 was called to order at 10:43 by Co-Chair McPhee.

1.2 Approval of the Agenda

M/S that the agenda for the Special Education Student Services Meeting of Nov. 23, 2020 be approved as circulated

1.3 Approval of the Minutes

M/S that the minutes of the Special Education Student Services meeting of Oct. 26, 2020 be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

2.1 Full Audit Report

Secretary Treasurer, Alan Rice can confirm that the full audit report still has not been posted. He anticipates that due to the new government that the link will be available shortly. This will stay on the agenda for follow up at the January Student Services Committee meeting.

2.2 Inclusive Education Working Group

Superintendent, Silke Yardley deferred to Director of Student Learning and Innovation, Diane Casault and District Principal of Student Services, Darcy Verbeurgt. Director Casault & District Principal Verbeurgt will take the lead, as Superintendent Yardley's attention needs to shift to the Framework for Enhancing Student Learning. Review of previous meetings minutes will occur over the next few weeks and further meetings will be planned. A slight decrease in representation may be considered as replacement TTOCs are still a concern. We will talk with representation from the various groups to ensure we are not taxing groups. Discussions of allocation of resources begins as early as February. Mr. Verbeurgt will continue to work with Mr. Rice and school teams in late February and early March for budgeting purposes. Co-Chair McPhee asked if we would be continuing to review the Student Services Teacher role. Mr. Verbeurgt replied that terms were considered vague so were updated in hopes to make clear their roles and responsibilities. We have extended the same conditions to Student Services Teachers as we have to Counsellors where they can begin school planning prior to the school year and in compensation release days will be granted during the school year. Shelly Balfour verified that the student services job description was updated and has been signed off. Work load issues of Student Services Teachers is still a concern and review on how we can support them will be ongoing.

2.3 Speech Language Pathologist (SLP) Data

Data was collected for the period of Sept – Oct.2020. The full dataset collected was provided in the In-Camera meeting agenda. Mr. Verbeurgt will speak to it if requested. Mr. Verbeurgt provided a summary of what the SLP's work.

Section 1) Demographics

- Data was submitted by the 7 SLP's and 5 Speech Language Assistant's (SLA). Laurel Giesbrecht pulled the data into one sheet.

- Data had to be cleansed to be consistent. This allows us to view the data in a more meaningful way.
- all aboriginal ancestry data and special needs designations were added or corrected.
- Future data collected will include a glossary so that data is tighter than in first data catch.

Over 1,600 individual student data references were submitted, as well as, 170 class or group data references and 114 anecdotal notes. We were able to pull together trends.

- Most students served were in Kindergarten and Grades 1 & 2. Early intervention is important, as is support when they need it. In the upper grades communication is more of a focus than anything else.
- 15% of students working with an SLP are of aboriginal ancestry
- almost 30% of students have a special needs designations (definition of designation letter is attached as Appendix A).

Section 2) Working with Individual Students

This includes direct and indirect service time. Some schools show more direct hours of service than others. A total of 1,086 hours were invested in directly working with students.

Co-Chair McPhee asked how that would inform practice and what changes we could anticipate with this better look? Mr. Verbeurgt hasn't analyzed it yet from that perspective as we were asked to provide data on where they were spending their time. He was not sure this data will inform us in how to change practice.

Mr. Verbeurgt reviewed first of year priorities of assessing students and planning for the school year. He also shared the wide variety of skillsets the SLP's - speech, language, fluency, etc. One of the requirements of the SLP profession is that they remain current in their training. They take professional development courses, provide services to other staff, attend meetings and research strategies. They regularly share their learning with other SLPs and support staff.

Trustee Bellina commented that it is good to reflect on the data and learn from each other.

Mrs. Casault spoke to SLPs having conversation around when they did their screening and their report writing. We also found through the data that our SLPs are sometimes in 2-3 different schools. The different

practices in different schools are a result of the schools needs. So much depends on the School Based Team (SBT) and their consultation. If the Student Services Teacher is new, there is lots of initial training.

Trustee Johns wondered how when working with individual student, in some cases, there are hours of support with few to no hours spent report writing. Mr. Verbeurgt reminded that the data was for the months of September and October. December is often reserved for report writing when students are not available due to other school activities.

We have to be careful not to compare middle/secondary to elementary schools as this is the first year where we have dedicated SLP time to the middle/secondary schools, rather than work off of individual referrals.

Section 3) SLP services hours per school by type of service

The time spent on the types of services varies at each school building, but it is important to look at the overall numbers to see where they spend their time overall.

Trustee Turner appreciated getting the data and expressed thanks, but wanted clarification on the waiting list and the service timeframe.

Mr. Verbeurgt explained student come on to a caseload waitlist through referral - the waitlist is a referred list. Some schools produce referrals in first week of September – others complete the referrals at the IEP meetings in October or November. Students do not stay on wait list for any period of time. Service is always provided in a reasonable timeframe.

Trustee Johns asked how we could advocate for more resources. Mr. Verbeurgt stated we have more SLP's in relation to our number of students in our district that other districts. Yet, we're only approaching a mildly adequate level. We currently have 7 SLP's working 6.1 FTE. Not all SLP's work full time by their own choosing. We also have 5 SLA's whose purpose is to carry out the work assigned by SLP's.

Trustee Johns referenced the EDI material, wait list for services, adequacy of response and needs, indicating the Board needs to advocate for the training of SLPs to adequately meet the need. He also wishes that the provincial government provide more funding rather than paying for SLP and SLA support out of regular funding. Mr. Verbeurgt stated there are available SLPs as Alberta has recently laid off about 400. Trustee Johns will obtain data and needs from district staff for his presentation to the select standing committee.

Section 4) How are SLAs interacting? - Their interaction is different in each school, but consistently invest time working with kids or groups in an individual aspect. SLA's are 6.5 hour employees that work beyond the regular school day to include some preparation time occurs not while kids are in session. Screening does take place while in class sessions. In Kindergarten, there are a fair amount of whole class group time with Sound Connections programming that heavily introduces the sound-to-letter to the younger age students as a precursor to reading.

Trustee Johns thanked Mr. Verbeurgt and Mrs. Casault for the presentation of this data.

3. DELEGATIONS/PRESENTATIONS

4. REPORTS

5. NEW BUSINESS

5.1 Proposal for Post Social Emotional Learning Centre (SELC) Program Tracking

A question was brought forward in terms of how former SELC students are doing & the possibility of keeping track of their progress after leaving the program. The intention is to review the mid-term reports in January of last year's SELC program students. The review will focus primarily on the anecdotal comments provided on how they are currently engaging in their learning. We did find that in conversation with the SELC teacher, Tanya Meijer, both parents and students are still connecting with Mrs. Meijer or Mrs. Stasuik.

Megan Stasuik, Tanya Meijer and Julie Russchen participated in determining where the next SELC session should be held. They unanimously decided not only on the school, Steeples Elementary, but also the class and students that could benefit from the program. A survey is planned for the participating teachers at Highlands for this last session. We hope that the survey will highlight what was successful and what was challenging. Looking at effective strategies is important moving forward.

The Highlands Elementary school session will end this week on Nov. 26. There will be one week break in between programs for planning and then the SELC program will start at Steeples.

6. RECOMMENDED ACTIONS - APPENDIX A

6.1 Updates on the Social Emotional Learning Centre

6.2 Prevalence Model Discussions

6.3 Inclusive Education Working Group Updates

6.4 Behaviour Resource Teacher update

7. CORRESPONDENCE

8. ADJOURNMENT

The meeting was adjourned at 11:45am.

DRAFT

Appendix A

Ministry Designations

Category Code	Name of Category	Level 1,2,3
A	Physically Dependent- Multiple Needs	1
B	Deafblind	1
C	Moderate to Profound Intellectual Disabilities	2
D	Physical Disability/ Chronic Health	2
E	Visual Impairments	2
F	Deaf or Hard of Hearing	2
G	Autism Spectrum Disorder	2
H	Students requiring intensive behaviour intervention or students with serious mental illness	3
K	Mild Intellectual Disabilities	-
P	Gifted	-
Q	Learning Disabilities	-
R	Students requiring behaviour support or students with mental illness	-



**The Board of Education of
School District No.5 (Southeast Kootenay)**

MINUTES - FINANCE/OPERATIONS/PERSONNEL COMMITTEE (PUBLIC)

**November 23, 2020, 12:30 p.m.
Cranbrook Board Office**

Committee Members in Attendance: Trustee Kitt (Co-chair)
Trustee Johns (Co-chair) - Zoom
Trustee Bellina - Zoom
Trustee Damstrom - Zoom

Board/District Staff in Attendance: Trustee Ayling - Zoom
Chairperson Lento
Trustee McPhee - Zoom
Trustee Turner - Zoom
Trustee Whalen - Zoom
Superintendent, S. Yardley – by Zoom
Secretary Treasurer, A. Rice
Director of Instruction/Human Resources, B. Reimer - Zoom
Director of Student Learning and Aboriginal Education, J. Tichauer - Zoom
Director of Instruction/Student Learning, D. Casault - Zoom
District Principal Transformative Learning, J. Roberts - Zoom
District Principal Student Services, D. Verbeurgt - Zoom
Recorder, Sandy Gronlund

1. COMMENCEMENT OF MEETING

1.1 Call to Order

The public Finance/Operations/Personnel Committee meeting of November 23, 2020 was called to order at 12:20 p.m. by Co-chair Trustee Kitt.

1.2 Approval of the Agenda

M/S that the agenda of the public Finance/Operations/Personnel Committee meeting of November 23, 2020 be approved as circulated.

1.3 Approval of the Minutes

M/S that the minutes of the public Finance/Operations/Personnel Committee meeting of October 26, 2020 be approved as circulated.

2. BUSINESS ARISING FROM PREVIOUS MINUTES

2.1 Budget 2020-21

Secretary Treasurer Rice gave a brief update on the student enrolment numbers since the September 30, 2020 ministry count. The districts are waiting for confirmation from the Ministry of Education (MoE) on any funding for the returning and new students since the 1701 count in September.

The following are the enrolment increases since the September 30, 2020 count.

- 47 new students to the district
- 15 new students from out of province
- 24 new students from out of district
- 8 returning students from homeschool

We should be hearing from the Ministry of Education (once the new government is back in. There has been no word on whether the ministry will issue claw backs on the budget. The Ministry reminded districts that the Ministry of Finance has a keen eye on restricted funds verses unrestricted funds at year-end.

2.2 Salvation Army Christmas Hamper Donations

Secretary Treasurer Rice shared two options to determine the donation amounts this year towards Christmas hampers in the SD5 communities. The Board discussed the two options shared and decided on an Option # 3 as follows:

Option #3 FTE (rounded to \$10)	
Cranbrook Salvation Army	\$3,000.00
Jaffray Foodbank	\$300.00
Fernie Salvation Army	\$950.00
Sparwood Foodbank	\$600.00
Elkford Foodbank	\$600.00
	\$5,450.00

RECOMMENDATION A

M/S that the Board of Education approve Christmas donations, in lieu of holiday treats at the worksites, to the Cranbrook and Fernie Salvation Army and the Jaffray, Sparwood and Elkford foodbanks in the amounts reported in option #3 that reflect the FTE students in our school sites.

2.3 Federal Funding Committee Update

Secretary Treasurer Rice reported working to have the human resource positions posted and filled. He will be meeting with the Health & Safety restart committee on November 25, 2020. One of the items they will discuss is 3 ply face masks vs 2 ply masks.

2.4 Steeples Elementary School - Signage to "Pick up after your dog"

Secretary Treasurer Rice updated the Board on signage for all schools that do not already have them. They have been ordered and will be installed on the school fences as soon as possible.

2.5 PSEC Report - Updated Total Compensation

Once the new government has been sworn in the reports will be posted on the Ministry website and Secretary Treasurer Rice will share the report with the Board.

3. DELEGATIONS/PRESENTATIONS (10 min max)

Nil.

4. REPORTS

4.1 Stage 2 Restart Protocol Update - Secretary Treasurer

Secretary Treasurer Rice discussed the Province wide restrictions that were just announced. There were no changes to the schools. Facemasks are to be worn in all common areas, which would include lunchrooms.

The Ministry and PHO has reminded us that facemasks are a low preventative measure and that physical distancing and hand hygiene need to be utilized in conjunction. The Province-wide restriction is in place until December 7, 2020 and we must all do our part outside of the work environment.

4.2 Stage 2 Restart Protocol Update – Superintendent

Superintendent Yardley commented on the three hot lunch proposals she has received from schools. The safety protocols in place include outside orders only, delivered to an agreed space and handed out to students by staff.

District Management will be meeting tomorrow and will discuss volunteers coming into the schools. A memo will be sent to principals discouraging this practice for now.

Schools are running well. It is difficult to let go of past events, but schools are coming up with great, safe ideas to celebrate for example, online Christmas concerts.

Chair Lento asked that given we are moving into the 2nd quarter soon has there been any discussion on the sizes changing for learning groups? Superintendent Yardley responded that she has not heard of this happening. Any change in maximum sizes of the learning groups would come from the Ministry of Education.

5. NEW BUSINESS

5.1 Budget Update

Covered in 2.1

5.2 Annual School Calendars for 2021-22 and 2022-23

The Board discussed the recommended changes to the draft annual school calendars attached to the agenda. Some of these recommendations are contractual items and would need to be discussed with the unions.

RECOMMENDATION B

M/S that following consultation with the CFTA and CUPE Unions that a proposed calendar for 2021-22 and 2022-23 be brought to the December 8th, 2020 Public Board meeting for consideration and approval.

5.3 Cranbrook Lion's Club Letter re: Off Leash Dog Park at former Muriel Baxter Site

The Cranbrook Lion's Club submitted a request to the Board to approve the installation of a temporary shelter from the sun and rain at the off-leash dog park at the former Muriel Baxter School site. The structure is not permanent and can be removed in the future.

Trustee Johns is concerned about the possibility of vandalism but is very impressed with the looks of the structure. He appreciates the shelter from the Cranbrook Lions Club and the support from the City of Cranbrook.

RECOMMENDATION C

M/S that the Board approve the installation of the temporary shelter and bench at the off-leash dog park at the Muriel Baxter site.

6. RECOMMENDED ACTIONS - APPENDIX A

6.1 Elk Valley/South Country Bussing

Trustee Damstrom and Secretary Treasurer Rice are meeting this afternoon to discuss bussing in Jaffray.

6.2 Jaffray - Ministry of Transportation (safe crossing on Hwy 3)

6.3 Jaffray - Ministry of Transportation (lower speed limit on Hwy 3)

6.4 Staff Travel Summary Report Review

6.5 Fernie - Ministry of Transportation (safe crossing on Hwy 3 and 13th St)

6.6 Innes Avenue Development – Committee

Secretary Treasurer Rice and the Cranbrook trustees are meeting on Wednesday, November 25, 2020 to discuss the Innes Avenue development and school site acquisition.

7. ITEMS FOR INFORMATION

7.1 Finance Report

Attached to the agenda for information.

7.2 Statistics and Incident Reports

Director Reimer commented that there are very few statistics to report. There will be another set of statistics to report on in January. Director Reimer will discuss

the reports further at the next Finance/Operations/ Personnel Committee meeting January 25, 2021.

Discussion was held on the recommended actions in item 6.

- Trustee Johns is concerned that some of the items date back a couple of years. We need to continue to monitor these items and keep them on the agenda.
- Trustee McPhee likes to see the recommendations on the agenda and understands the demands on the District Managers.
- Trustee Turner would like to see an update or an estimated time frame on the items.

MLA Tom Shypitka would be happy to meet with the Board. A meeting will be scheduled once the Provincial restrictions on meeting in person has been lifted.

8. ADJOURNMENT

The public Finance/Operations/Personnel Committee meeting of November 23, 2020 adjourned at 1:23 p.m.

DRAFT

Proposed Community Donation Allocation

	FTE	19/20 Donation (1)	Prorated FTE
Cranbrook	3,218.75	\$ 1,500.00	\$ 1,477.82
Jaffray	220.25	\$ 150.00	\$ 101.12
Fernie	1,035.00	\$ 300.00	\$ 475.20
Sparwood	640.00	\$ 300.00	\$ 293.84
Elkford	440.00	\$ 300.00	\$ 202.02
	5,554.00	\$ 2,550.00	\$ 2,550.00

(1) - \$150 per school to Cranbrook Salvation Army or Fernie Salvation Army

Propose we support the donation by Federal Funds to match the prior year donation due to current economic conditions for our students and families.

	Option 1	Option 2	Option 3
	\$300/School	FTE (rounded to \$10)	FTE (rounded to \$10)
Cranbrook Salvation Army	\$ 3,000.00	\$ 2,960.00	\$ 3,000.00
Jaffray Foodbank	\$ 300.00	\$ 200.00	\$ 300.00
Fernie Salvation Army	\$ 600.00	\$ 950.00	\$ 950.00
Sparwood Foodbank	\$ 600.00	\$ 590.00	\$ 600.00
Elkford Foodbank	\$ 600.00	\$ 400.00	\$ 600.00
	\$ 5,100.00	\$ 5,100.00	\$ 5,450.00

2021-2022 Annual School Calendar

July 2021						
Su	M	Tu	W	Th	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

August 2021						
Su	M	Tu	W	Th	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				

September 2021						
Su	M	Tu	W	Th	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		

October 2021						
Su	M	Tu	W	Th	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						

November 2021						
Su	M	Tu	W	Th	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				

December 2021						
Su	M	Tu	W	Th	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	

January 2022						
Su	M	Tu	W	Th	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					

February 2022						
Su	M	Tu	W	Th	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					

March 2022						
Su	M	Tu	W	Th	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		

April 2022						
Su	M	Tu	W	Th	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

May 2022						
Su	M	Tu	W	Th	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				

June 2022						
Su	M	Tu	W	Th	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		

 School Breaks

 Professional Development Days

 Stat Holidays

 Administrative Day

 Second Semester

Local School Calendar (School District No.5, Southeast Kootenay)

From the School Act, sections 87.01 and 87.02 and the new
School Calendar Regulation

Days in Session	180
Days of Instruction	173
Non-Instructional Professional Development Days	6
Administrative Day	1
First Day of School	Tuesday, September 7, 2021
Thanksgiving Day	Monday, October 11, 2021
Remembrance Day	Thursday, November 11, 2021
Christmas vacation period	Monday, December 20, 2021 - Monday, January 3, 2022
Schools reopen after Christmas vacation	Tuesday, January 4, 2022
First day of second semester	Monday, January 31, 2022
Family Day	Monday, February 21, 2022
Spring vacation period	Monday, March 14, 2022 to Friday, March 25, 2022
Schools reopen after Spring vacation	Monday, March 28, 2022
Good Friday	Friday, April 15, 2022
Easter Monday	Monday, April 18, 2022
Victoria Day	Monday, May 23, 2022
Last day of school for students	Thursday, June 23, 2022
Administrative Day	Friday, June 24, 2022
Minimum Hours of instruction (Kindergarten)	853 hrs
Minimum Hours of instruction (Elementary)	878 hrs
Minimum Hours of instruction (Secondary)	952 hrs
Minimum Hours of instruction per day (Elementary)	5 hrs 5 min
Minimum Hours of instruction per day (Secondary)	5 hrs 31 min

Professional Development Days	School Breaks	
	Semester 1	Semester 2
October 1	November 26	March 14-25
October 22	December 20-January 3	May 20
January 21		June 27-30
February 18		
April 25		
June 3		

2022-2023 Annual School Calendar

July 2022						
Su	M	Tu	W	Th	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						

August 2022						
Su	M	Tu	W	Th	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			

September 2022						
Su	M	Tu	W	Th	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	

October 2022						
Su	M	Tu	W	Th	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					

November 2022						
Su	M	Tu	W	Th	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			

December 2022						
Su	M	Tu	W	Th	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

January 2023						
Su	M	Tu	W	Th	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				

February 2023						
Su	M	Tu	W	Th	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				

March 2023						
Su	M	Tu	W	Th	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	

April 2023						
Su	M	Tu	W	Th	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						

May 2023						
Su	M	Tu	W	Th	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			

June 2023						
Su	M	Tu	W	Th	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	



School Breaks



Professional Development Days



Stat Holidays



Administrative Day



Second Semester

Local School Calendar (School District No.5, Southeast Kootenay)

From the School Act, sections 87.01 and 87.02 and the new
School Calendar Regulation

Days in Session	180
Days of Instruction	173
Non-Instructional Professional Development Days	6
Administrative Day	1
First Day of School	Tuesday, September 6, 2022
Thanksgiving Day	Monday, October 10, 2022
Remembrance Day	Friday, November 11, 2022
Christmas vacation period	Friday, December 23, 2022 - Friday, January 6, 2023
Schools reopen after Christmas vacation	Tuesday, January 9, 2023
First day of second semester	Monday, January 30, 2023
Family Day	Monday, February 20, 2023
Spring vacation period	Monday, March 13, 2023 to Friday, March 24, 2023
Schools reopen after Spring vacation	Monday, March 27, 2023
Good Friday	Friday, April 7, 2023
Easter Monday	Monday, April 10, 2023
Victoria Day	Monday, May 22, 2023
Last day of school for students	Thursday, June 29, 2023
Administrative Day	Friday, June 30, 2023
Minimum Hours of instruction (Kindergarten)	853 hrs
Minimum Hours of instruction (Elementary)	878 hrs
Minimum Hours of instruction (Secondary)	952 hrs
Minimum Hours of instruction per day (Elementary)	5 hrs 5 min
Minimum Hours of instruction per day (Secondary)	5 hrs 31 min

Professional Development Days	School Breaks	
	Semester 1	Semester 2
September 23	October 7	February 17
October 21	December 2	March 13-24
February 3	December 23-January 6	April 21
April 24	January 27	May 19
May 5		June 16
June 2		

Trustee Bellina's Report

- November 9th - FJMES PAC meeting
 - Sparwood Public Library Board Meeting - via Zoom
- November 10th - FJMES Remembrance Day Service - via Zoom
 - Board of Education Meeting - via Zoom
- November 11th - Remembrance Day Laying of SD5 Wreath
- November 19th - BCSTA Chair's Meeting - via Zoom
 - Sparwood Early Years - via Zoom
- November 24th - BMGT Committee Meeting COTR - via Zoom
- November 27-28 - BCSTA Academy - via Zoom

Trustee Turner Report:

Nov. 2nd- Kootenay Orchard PAC

Nov. 4th- CDTA

Nov. 10th- SD5 Board Meeting

Nov. 16th- Metis Flag Raising Ceremony MBSS

Nov. 18th- DPAC

Nov. 23rd- SD5 Committee Meetings

Nov. 25th- Innes Ave. Development Committee

Nov. 27th & 28th- BCSTA Trustee Academy



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 05	NAME OF SCHOOL DISTRICT Southeast Kootenay	YEAR 2020
OFFICE LOCATION(S) Cranbrook, BC		TELEPHONE NUMBER 250-426-4201
MAILING ADDRESS 940 Industrial Road 1		
CITY Cranbrook	PROVINCE BC	POSTAL CODE V1C 4C6
NAME OF SUPERINTENDENT Silke Yardley		TELEPHONE NUMBER 250-417-2079
NAME OF SECRETARY TREASURER Alan Rice		TELEPHONE NUMBER 250-417-2054

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended
June 30, 2020
for School District No. **05** as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED

EDUC. 6049 (REV. 2008/09)

**School District
Statement of Financial Information (SOFI)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2020

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Statement of Severance Agreements
 - Reconciliation or explanation of differences to Audited Financial Statements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements

Statement of Financial Information for Year Ended June 30, 2020

Financial Information Act-Submission Checklist

	<i>Due Date</i>
a) <input type="checkbox"/> A statement of assets and liabilities (audited financial statements).	<i>September 30</i>
b) <input type="checkbox"/> An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements)	<i>September 30</i>
c) <input type="checkbox"/> A schedule of debts (audited financial statements).	<i>September 30</i>
d) <input type="checkbox"/> A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31).	<i>September 30</i>
e) A schedule of remuneration and expenses, including:	<i>December 31</i>
<input type="checkbox"/> i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required.	
<input type="checkbox"/> ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member	
<input type="checkbox"/> iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required	
f) <input type="checkbox"/> An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required.	<i>December 31</i>
g) <input type="checkbox"/> Approval of Statement of Financial Information.	<i>December 31</i>
h) <input type="checkbox"/> A management report approved by the Chief Financial Officer	<i>December 31</i>

School District No. 5 (Southeast Kootenay)

**School District
Statement of Financial Information (SOFI)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2020

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Education is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of School District 5 (Southeast Kootenay)

Silke Yardley, Superintendent

Date:

Alan Rice, Secretary Treasurer

Date:

Prepared as required by *Financial Information Regulation*, Schedule 1, section 9

Audited Financial Statements of

School District No. 5 (Southeast Kootenay)

And Independent Auditors' Report thereon

June 30, 2020

School District No. 5 (Southeast Kootenay)

June 30, 2020

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School District No. 5 (Southeast Kootenay)

MANAGEMENT REPORT

Version: 1852-1106-8124

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 5 (Southeast Kootenay) 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.

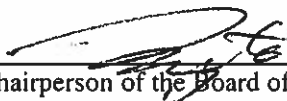
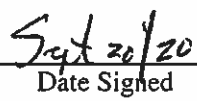

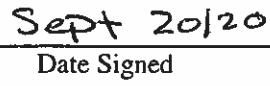
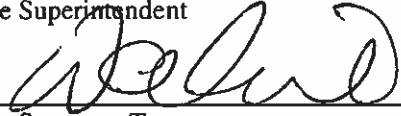
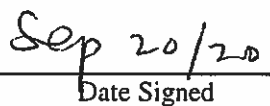
The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

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. 5 (Southeast Kootenay) (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, BDO Canada 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. 5 (Southeast Kootenay) 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. 5 (Southeast Kootenay)

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

Independent Auditor's Report

To the Board of Education of School District No. 5 (Southeast Kootenay) and the Minister of Education of the Province of British Columbia

Opinion

We have audited the accompanying financial statements of the School District No. 5 (Southeast Kootenay), which comprise the statement of financial position as at June 30, 2020 and the statements of operations, changes in net debt and cash flows for the years ended June 30, 2020, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements of the School District No. 5 (Southeast Kootenay) for the year ended June 30, 2020 are prepared, in all material respects, in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of Matter - Basis of Accounting

Without modifying our opinion, we draw attention to Note 2(a) to the financial statements which describes the basis of accounting used in the preparation of these financial statements and the significant differences between such basis of accounting and Canadian public sector accounting standards.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 16 to the financial statements, which explains that certain comparative information presented for the year ended June 30, 2019 has been restated. Our opinion is not modified in respect of this.

Note 16 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information.

As part of our audit of the financial statements for the year ended June 30, 2020, we also audited the adjustments that were applied to restate certain of the comparative information presented for the year ended June 30, 2019. In our opinion, such adjustments are appropriate and have been properly applied.

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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, which requires Canadian public sector accounting standards modified by B.C. Regulation 198/2011 "Restricted Contributions", 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 School District'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 School District or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 School District's internal controls.
- 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 School District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

BDO Canada LLP

Chartered Professional Accountants
Cranbrook, BC
September 22, 2020

School District No. 5 (Southeast Kootenay)

Statement 1

Statement of Financial Position

As at June 30, 2020

	2020 Actual	2019 Actual (Restated - Note 16)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	13,659,370	11,981,487
Accounts Receivable		
Due from Province - Ministry of Education	628,990	375,000
Due from First Nations	75,371	93,861
Other (Note 3)	264,082	392,364
Total Financial Assets	<u>14,627,813</u>	<u>12,842,712</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	6,050,439	5,800,615
Unearned Revenue	38,509	
Deferred Revenue (Note 5)	1,723,537	1,546,747
Deferred Capital Revenue (Note 6)	60,149,382	59,638,065
Employee Future Benefits (Note 7)	479,658	381,239
Total Liabilities	<u>68,441,525</u>	<u>67,366,666</u>
Net Debt	<u>(53,813,712)</u>	<u>(54,523,954)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 8)	77,605,668	76,322,871
Prepaid Expenses	975,118	665,738
Total Non-Financial Assets	<u>78,580,786</u>	<u>76,988,609</u>
Accumulated Surplus (Deficit) (Note 16)	<u>24,767,074</u>	<u>22,464,655</u>

Contractual Obligations (Note 11)

Contractual Rights (Note 12)

Approved by the Board

Signature of the Chairperson of the Board of Education	Sept 20/20 Date Signed
Signature of the Superintendent	Sept 20/20 Date Signed
Signature of the Secretary Treasurer	Sept 20/20 Date Signed

School District No. 5 (Southeast Kootenay)

Statement of Operations
Year Ended June 30, 2020

Statement 2

	2020 Budget	2020 Actual	2019 Actual (Restated - Note 16)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	65,308,750	67,781,775	63,679,895
Other	116,228	231,237	194,514
Tuition	519,610		
Other Revenue	2,678,003	2,854,313	3,457,429
Rentals and Leases	200,000	207,297	178,982
Investment Income	48,965	143,721	185,798
Amortization of Deferred Capital Revenue	2,843,589	2,856,382	2,843,594
Total Revenue	<u>71,715,145</u>	<u>74,074,725</u>	<u>70,540,212</u>
Expenses (Note 14)			
Instruction	57,170,371	57,840,986	55,818,473
District Administration	2,199,930	2,207,180	2,318,542
Operations and Maintenance	9,975,599	10,011,441	9,635,686
Transportation and Housing	1,823,316	1,712,699	1,750,461
Total Expense	<u>71,169,216</u>	<u>71,772,306</u>	<u>69,523,162</u>
Surplus (Deficit) for the year	<u>545,929</u>	<u>2,302,419</u>	<u>1,017,050</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		22,464,655	21,447,605
Accumulated Surplus (Deficit) from Operations, end of year		<u>24,767,074</u>	<u>22,464,655</u>

School District No. 5 (Southeast Kootenay)

Statement 4

Statement of Changes in Net Debt

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual <small>(Restated - Note 16)</small>
	\$	\$	\$
Surplus (Deficit) for the year	<u>545,929</u>	<u>2,302,419</u>	<u>1,017,050</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets (Note 8)	(1,812,567)	(4,691,839)	(6,334,906)
Amortization of Tangible Capital Assets (Note 8)	3,375,227	3,409,042	3,375,225
Total Effect of change in Tangible Capital Assets	<u>1,562,660</u>	<u>(1,282,797)</u>	<u>(2,959,681)</u>
Acquisition of Prepaid Expenses	(436,549)	(975,118)	(665,738)
Use of Prepaid Expenses	436,549	665,738	436,549
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(309,380)</u>	<u>(229,189)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>2,108,589</u>	<u>710,242</u>	<u>(2,171,820)</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>710,242</u>	<u>(2,171,820)</u>
Net Debt, beginning of year		<u>(54,523,954)</u>	<u>(52,352,134)</u>
Net Debt, end of year		<u>(53,813,712)</u>	<u>(54,523,954)</u>

School District No. 5 (Southeast Kootenay)

Statement of Cash Flows
Year Ended June 30, 2020

	2020 Actual	2019 Actual
	\$	\$ (Restated - Note 16)
Operating Transactions		
Surplus (Deficit) for the year	2,302,419	1,017,050
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(107,218)	(473,745)
Prepaid Expenses	(309,380)	(229,190)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	249,825	1,228,785
Unearned Revenue	38,509	
Deferred Revenue	176,790	103,241
Employee Future Benefits	98,418	52,735
Amortization of Tangible Capital Assets	3,409,042	3,375,225
Amortization of Deferred Capital Revenue	(2,856,382)	(2,843,594)
Total Operating Transactions	<u>3,002,023</u>	<u>2,230,507</u>
Capital Transactions		
Tangible Capital Assets Purchased	(4,691,839)	(6,334,906)
Total Capital Transactions	<u>(4,691,839)</u>	<u>(6,334,906)</u>
Financing Transactions		
Capital Revenue Received	3,367,699	3,179,931
Total Financing Transactions	<u>3,367,699</u>	<u>3,179,931</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>1,677,883</u>	<u>(924,468)</u>
Cash and Cash Equivalents, beginning of year	<u>11,981,487</u>	<u>12,905,955</u>
Cash and Cash Equivalents, end of year	<u>13,659,370</u>	<u>11,981,487</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	10,207,255	8,692,753
Cash Equivalents	3,452,115	3,288,734
	<u>13,659,370</u>	<u>11,981,487</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 5 (Southeast Kootenay)", and operates as "School District No. 5 (Southeast Kootenay)." 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.

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

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

In September 2010, the Province of British Columbia Treasury Board ("Treasury Board") provided directive through Government Organization Accounting Standards Regulation 257/2010 requiring all tax-payer supported organizations in the Schools, Universities, Colleges and Hospitals sector to adopt PSA standards of the Canadian Institute of Chartered Accountants ("CICA") without not-for-profit provisions from their first fiscal year commencing after January 1, 2012. In March 2011, PSAB released a new *Section PS 3410 "Government Transfers"*. In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect. The Treasury Board direction on the accounting treatment of restricted contributions is as described in Notes 2(d) and 2(i).

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

As noted in notes 2 (d) and 2 (i), Section 23.1 of the Budget Transparency and Accountability Act and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue. The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2019 - understatement of revenue and annual surplus of \$927,536

June 30, 2019 - understatement of accumulated surplus and an overstatement of deferred capital revenue by \$59,495,336

Year-ended June 30, 2020 - overstatement of revenue and annual surplus of \$109,760

June 30, 2020 - understatement of accumulated surplus and an overstatement of deferred capital revenue by \$59,385,576

b) Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments 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.

c) Accounts Receivable

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

d) Deferred Revenue and Deferred Capital Revenue

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

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) 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 prorated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing.

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

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2021. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) 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, 2021. A liability will be recognized when, as at the financial reporting date:

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

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

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- 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.
- 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 Hardware	5 years

h) Prepaid Expenses

Prepaid membership dues, insurance, travel expenses and software licensing fees are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from it.

i) Funds and Reserves

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund within accumulated surplus when approved (see Note 15 – Internally Restricted Surplus).

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j) Revenue Recognition

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

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

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

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

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

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

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

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.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Expenditures

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

- 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.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under a personal services contract are categorized as Principals and Vice-Principals.
- Superintendents, Secretary-Treasurers, Exempt Staff, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) Financial Instruments

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

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

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets 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.

Financial instruments have been accounted for prospectively since June 30, 2013 in accordance with public sector accounting standards as described above.

m) Measurement Uncertainty

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

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	June 30, 2020	June 30, 2019
Due from Federal Government	\$177,157	\$210,761
Other	86,925	181,603
	\$264,082	\$392,264

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

	June 30, 2020	June 30, 2019
Trade payables	\$1,211,822	\$993,189
Salaries and benefits payable	4,838,617	4,807,426
	\$6,050,439	\$5,800,615

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 5 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.

	June 30, 20120	June 30, 2019
Ministry of Education Grants	\$612,636	\$434,058
Province of BC Grants	17,803	17,614
School Generated	293,624	303,585
Scholarships	786,336	791,490
Other	13,138	-
	<u>\$1,723,537</u>	<u>\$1,546,747</u>
	June 30, 2020	June 30, 2019
Balance, beginning of year	\$1,546,747	\$2,405,348
Prior period adjustment – School Generated	-	(961,842)
Balance, beginning of year, restated	1,546,747	1,443,506
Changes for the year:		
Increase: Grants and contributions received		
Provincial	4,166,065	4,191,531
Other	2,092,423	2,680,075
Decrease: Grants and contributions recognized		
Provincial	(3,987,298)	(4,167,656)
Other	(2,094,400)	(2,557,871)
Prior Period Adjustment – School Generated	-	(42,838)
Balance, end of year	<u>\$1,723,537</u>	<u>\$1,546,747</u>

NOTE 6 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.

	June 30, 2020	June 30, 2019
Balance, beginning of year	\$59,638,065	\$59,301,728
Changes for the year:		
Increase:		
Grants and contributions received	3,367,699	3,179,931
Decrease:		
Amortization of deferred capital revenue	(2,856,382)	(2,843,594)
Balance, end of year	<u>\$60,149,382</u>	<u>\$59,638,065</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 7 EMPLOYEE FUTURE BENEFITS

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

	June 30, 2020	June 30, 2019
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	771,158	521,423
Service Cost	70,161	42,886
Interest Cost	20,316	14,917
Benefit Payments	(52,998)	(52,235)
Actuarial Loss	13,450	244,167
Accrued Benefit Obligation – March 31	<u>822,087</u>	<u>771,158</u>
Reconciliation of Funded Status at End of Fiscal Year		
Funded Status - Deficit	(822,087)	(771,158)
Employer Contributions After Measurement Date	-	5,838
Benefit Expenses After Measurement Date	(23,454)	(22,618)
Unamortized Net Actuarial Loss	365,883	406,699
Accrued Benefit Liability - June 30	<u>(479,658)</u>	<u>(381,239)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability - July 1	381,239	328,505
Net Expense for Fiscal Year	145,578	97,834
Employer Contributions	(47,159)	(45,100)
Accrued Benefit Liability - June 30	<u>479,658</u>	<u>381,239</u>
Components of Net Benefit Expense		
Service Cost	71,178	49,704
Interest Cost	20,134	16,267
Amortization of Net Actuarial Loss	54,266	31,863
Net Benefit Expense	<u>145,578</u>	<u>97,834</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 7 EMPLOYEE FUTURE BENEFITS (Continued)

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

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
Discount Rate – April 1	2.50%	2.75%
Discount Rate – March 31	2.25%	2.75%
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	10.9	10.9

NOTE 8 TANGIBLE CAPITAL ASSETS

June 30, 2020

Cost:	<u>Balance at June 30, 2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2020</u>
Sites	\$ 5,987,977	\$	\$	\$ 5,987,977
Buildings	141,968,795	4,154,475		146,123,270
Furniture & Equipment	1,666,836	189,271	153,318	1,702,789
Vehicles	3,628,628	304,917	564,775	3,368,770
Computer Hardware	178,681	43,176	24,977	196,880
Total	\$153,430,917	\$4,691,839	\$743,070	\$157,379,686

Accumulated Amortization:	<u>Balance at June 30, 2019</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2020</u>
Sites	\$	\$	\$	\$
Buildings	74,453,871	2,843,759		77,297,630
Furniture & Equipment	733,394	166,684	153,318	746,760
Vehicles	1,839,921	362,863	564,775	1,638,009
Computer Hardware	80,860	35,736	24,977	91,619
Total	\$77,108,046	\$3,409,042	\$743,070	\$79,774,018

Net Book Value	<u>Net Book Value June 30, 2019</u>	<u>Net Book Value June 30, 2020</u>
Sites	\$ 5,987,977	\$ 5,987,977
Buildings	67,514,924	68,825,640
Furniture & Equipment	933,442	956,029
Vehicles	1,788,707	1,730,761
Computer Hardware	97,821	105,261
Total	\$76,322,871	\$77,605,668

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 8 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2019

Cost:	Balance at June 30, 2018	Additions	Disposals	Balance at June 30, 2019
Sites	\$ 5,987,977	\$	\$	\$ 5,987,977
Buildings	136,222,719	5,746,076		141,968,795
Furniture & Equipment	2,112,571	152,809	598,544	1,666,836
Vehicles	3,460,494	410,445	242,311	3,628,628
Computer Hardware	471,307	25,576	318,202	178,681
Total	\$148,255,068	\$6,334,906	\$1,159,057	\$153,430,917

Accumulated Amortization:	Balance at June 30, 2018	Additions	Disposals	Balance at June 30, 2019
Sites	\$	\$	\$	\$
Buildings	71,730,211	2,723,660		74,453,871
Furniture & Equipment	1,120,681	211,257	598,544	733,394
Vehicles	1,736,186	346,046	242,311	1,839,921
Computer Hardware	304,800	94,262	318,202	80,860
Total	\$74,891,878	\$3,375,225	\$1,159,057	\$77,108,046

Net Book Value	Net Book Value June 30, 2018	Net Book Value June 30, 2019
Sites	\$ 5,987,977	\$ 5,987,977
Buildings	64,492,508	67,514,924
Furniture & Equipment	991,890	933,442
Vehicles	1,724,308	1,788,707
Computer Hardware	166,507	97,821
Total	\$73,363,190	\$76,322,871

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 9 EMPLOYEE PENSION PLANS

The school district and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The board of trustees for these plans represents plan members and employers and is responsible for the management of the pension plan including investment of the assets and administration of benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2019 the Teachers' Pension Plan has about 49,000 active members from school districts, and approximately 39,000 retired members from school districts. As of December 31, 2019 the Municipal Pension Plan has about 213,000 active members, of which approximately 27,000 are 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 latest actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits. 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 next valuation will be December 31, 2020, with results available in 2021.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be December 31, 2021, with results available in 2022.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for the plans 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. 5 (Southeast Kootenay) expensed \$4,805,072 (2019- \$4,845,686) for employer contributions to these plans in the year ended June 30, 2020.

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

NOTE 10 RELATED PARTY TRANSACTIONS

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

NOTE 11 CONTRACTUAL OBLIGATIONS

Lease Commitments:

The School District has equipment under operating leases. Lease commitments over the next two years are due as follows:

Fiscal Year	Amount
2020-21	\$ 74,332
2021-22	\$ 2,022

NOTE 12 CONTRACTUAL RIGHTS

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

Fiscal Year	Amount
2020-21	\$ 167,271

NOTE 13 CONTINGENCIES

In the ordinary course of operations, the School District has legal proceedings brought against it which remain outstanding at the year end. It is the opinion of management that final determination of these claims will not have material effect on the financial position or operations of the School District.

NOTE 14 EXPENSE BY OBJECT

	June 30, 2020	June 30, 2019
Salaries and benefits	\$59,024,965	\$56,022,221
Services and supplies	9,303,052	10,087,516
Scholarships	35,247	38,200
Amortization	3,409,042	3,375,225
	<u>\$71,772,306</u>	<u>\$69,523,162</u>

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 15 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Appropriations Summary	June 2020	June 2019 (Restated)
<u>Special Education</u>		
- District Summary	\$ 504,995	\$ 344,465
- Itinerant Summary 707	94,295	(7,850)
	599,290	336,615
<u>Schools</u>		
- Operating	194,708	42,940
- Learning Resources	104,259	52,547
- Growth Plans	56,818	43,620
- School Based Special Ed	101,437	83,571
	457,222	222,678
<u>Other appropriations</u>		
Contractual Pro-D	119,956	90,850
Aboriginal Education 131	350,933	120,647
Technology Program 701	353,813	56,381
Student Learning 702	17,485	13,569
Education Accounts 703	57,488	81,659
Resource Center 704	-	(10,446)
Education Plan 708	85	(23,210)
Capital support fund - Major Projects	600,000	600,000
Capital support fund - Kootenay Learning Campus	-	600,000
Employee Pro-D	120,000	-
School Generated Funds (Note 16)	1,036,807	1,004,680
Capital Expansion – IDES	500,000	-
Covid-19 Related Costs	250,000	-
Operating Projects	141,972	125,551
Transportation Fund	547,806	531,590
5 year Technology Plan	400,000	500,000
Appropriations - Restricted	\$5,552,857	\$4,250,564
<u>Surplus Summary June 2020</u>		
Surplus Beginning of year	\$4,712,828	\$4,454,132
Surplus/Deficit for year	2,723,132	2,258,696
Transfer to Local Capital	(1,200,000)	(2,000,000)
Accumulated Surplus	\$6,235,960	\$4,712,828
Appropriations - Restricted	\$5,552,857	\$4,250,564
Appropriations - Unrestricted	683,103	462,264
Accumulated Surplus	\$6,235,960	\$4,712,828

SCHOOL DISTRICT NO. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 16 PRIOR PERIOD ADJUSTMENT

The School District has determined that the deferred revenue prior to June 30, 2019 year ends for school generated funds under special purpose funds has been overstated due to the inclusion of internally restricted funds held at each school.

As a result, a prior period adjustment was made to allocate the internally restricted funds of \$1,004,680 from deferred revenue to operating surplus (Note 5).

As at July 1, 2018, an adjustment of \$961,842 was made to decrease deferred revenue and increase the operating surplus, beginning of year.

As at June 30, 2019, an additional adjustment of \$42,838 was made to decrease the deferred revenue and increase the other income.

Following table details the prior period adjustments to accumulated surplus:

	June 30, 2019
Accumulated Surplus, beginning of year	\$20,485,763
Prior period adjustment	961,842
Accumulated Surplus, beginning of year, restated	21,447,605
Surplus, for the year	974,212
Prior period adjustment to other income	42,838
Accumulated Surplus, end of the year, restated	\$22,464,655

NOTE 17 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. 5 (SOUTHEAST KOOTENAY)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 18 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit 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.

b) 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.



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BDO Canada LLP
35 10th Avenue South
Cranbrook, BC V1C 2M9 Canada

Notice to Reader

Management has compiled the supplementary schedules of School District No. 5 (Southeast Kootenay) for the year ended June 30, 2020 and are for the purpose of additional analysis and are not a required part of the financial statements.

We have not performed an audit or a review engagement in respect to this financial information and, accordingly, we express no assurance thereon.

Readers are cautioned that this financial information may not be appropriate for their purposes.

BDO Canada LLP

Chartered Professional Accountants

September 22, 2020
Cranbrook, BC

School District No. 5 (Southeast Kootenay)

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

Schedule 1 (Unaudited)

	Operating Fund	Special Purpose Fund	Capital Fund	2020 Actual	2019 Actual
	\$	\$	\$	\$	(Restated - Note 16)
Accumulated Surplus (Deficit), beginning of year	4,712,828		17,751,827	22,464,655	20,485,763
Prior Period Adjustments					961,842
Accumulated Surplus (Deficit), beginning of year, as restated	4,712,828	-	17,751,827	22,464,655	21,447,605
Changes for the year					
Surplus (Deficit) for the year	2,723,132	124,421	(545,134)	2,302,419	1,017,050
Interfund Transfers					
Tangible Capital Assets Purchased			124,421	-	-
Local Capital	(1,200,000)	(124,421)	1,200,000	-	-
Net Changes for the year	1,523,132	-	779,287	2,302,419	1,017,050
Accumulated Surplus (Deficit), end of year - Statement 2	6,235,960	-	18,531,114	24,767,074	22,464,655

School District No. 5 (Southeast Kootenay)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated - Note 16)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	61,461,085	63,904,452	59,643,464
Other		121,262	85,900
Tuition	519,610		
Other Revenue	361,284	780,456	922,063
Rentals and Leases	200,000	207,297	178,982
Investment Income	33,965	115,652	112,970
Total Revenue	<u>62,575,944</u>	<u>65,129,119</u>	<u>60,943,379</u>
Expenses			
Instruction	51,284,326	51,886,492	49,317,061
District Administration	2,167,930	2,207,180	2,318,542
Operations and Maintenance	6,600,372	6,602,399	6,260,461
Transportation and Housing	1,823,316	1,709,916	1,750,461
Total Expense	<u>61,875,944</u>	<u>62,405,987</u>	<u>59,646,525</u>
Operating Surplus (Deficit) for the year	<u>700,000</u>	<u>2,723,132</u>	<u>1,296,854</u>
Net Transfers (to) from other funds			
Local Capital	(700,000)	(1,200,000)	(2,000,000)
Total Net Transfers	<u>(700,000)</u>	<u>(1,200,000)</u>	<u>(2,000,000)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>1,523,132</u>	<u>(703,146)</u>
Operating Surplus (Deficit), beginning of year		4,712,828	4,454,132
Prior Period Adjustments			961,842
Adjustment for SGF balance as at June 30, 2018			961,842
Operating Surplus (Deficit), beginning of year, as restated		<u>4,712,828</u>	<u>5,415,974</u>
Operating Surplus (Deficit), end of year		<u>6,235,960</u>	<u>4,712,828</u>
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 15)		5,552,857	4,250,564
Unrestricted		683,103	462,264
Total Operating Surplus (Deficit), end of year		<u>6,235,960</u>	<u>4,712,828</u>

School District No. 5 (Southeast Kootenay)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated - Note 16)
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	60,273,068	61,749,031	58,582,332
ISC/LEA Recovery	(245,484)	(209,965)	(223,097)
Other Ministry of Education Grants			
Pay Equity	457,171	457,171	457,171
Funding for Graduated Adults		22,074	14,089
Transportation Supplement	361,459	361,459	361,459
Economic Stability Dividend			63,550
Carbon Tax Grant	80,000	94,835	94,835
Employer Health Tax Grant	473,691	473,691	143,945
Support Staff Benefits Grant	52,993	68,257	52,993
Support Staff Wage Increase Funding		248,912	
Teachers' Labour Settlement Funding		623,582	
FSA	8,187	8,187	8,187
Growing Innovations		5,000	55,000
Early Action Initiatives			33,000
Early Learning Framework		2,218	
Total Provincial Grants - Ministry of Education	61,461,085	63,904,452	59,643,464
Provincial Grants - Other		121,262	85,900
Tuition			
International and Out of Province Students	519,610		
Total Tuition	519,610	-	-
Other Revenues			
Other School District/Education Authorities		379,652	447,155
Funding from First Nations	245,484	209,965	223,097
Miscellaneous			
Miscellaneous	10,000	108,394	57,375
Courtesy Riders		12,518	13,798
Art Start	10,800	10,800	10,800
Health Promoting Schools	27,000	27,000	27,000
BC PSEA Benefit Reserve			100,000
ITA	68,000		
Unrestricted Portion of School Generated Funds		32,127	42,838
Total Other Revenue	361,284	780,456	922,063
Rentals and Leases	200,000	207,297	178,982
Investment Income	33,965	115,652	112,970
Total Operating Revenue	62,575,944	65,129,119	60,943,379

School District No. 5 (Southeast Kootenay)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated - Note 16)
	\$	\$	\$
Salaries			
Teachers	25,435,826	25,801,992	24,151,950
Principals and Vice Principals	4,202,108	4,236,482	4,186,125
Educational Assistants	4,658,529	5,335,931	4,738,184
Support Staff	5,445,230	5,313,499	5,151,387
Other Professionals	1,896,323	1,884,339	1,875,998
Substitutes	2,000,238	2,138,213	2,189,259
Total Salaries	43,638,254	44,710,456	42,292,903
Employee Benefits	10,737,091	10,801,005	10,163,228
Total Salaries and Benefits	54,375,345	55,511,461	52,456,131
Services and Supplies			
Services	1,986,783	1,975,663	2,268,375
Student Transportation	137,292	77,868	121,524
Professional Development and Travel	741,739	543,908	690,348
Rentals and Leases	69,150	92,814	69,070
Dues and Fees	61,900	56,672	65,085
Insurance	151,600	137,507	126,923
Supplies	3,078,531	2,768,584	2,715,950
Utilities	1,273,604	1,241,510	1,133,119
Total Services and Supplies	7,500,599	6,894,526	7,190,394
Total Operating Expense	61,875,944	62,405,987	59,646,525

School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

Schedule 2C (Unaudited)

	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	21,064,350	1,163,788		328,605	60,556	1,270,195	23,887,494
1.03 Career Programs	80,560					4,270	84,830
1.07 Library Services	694,212			133,828		34,352	862,392
1.08 Counselling	860,020					36,640	896,660
1.10 Special Education	2,990,060	129,469	4,701,145	20,005	474,501	497,309	8,812,489
1.30 English Language Learning	112,790					4,810	117,600
1.31 Indigenous Education		75,013	634,786		95,437		808,779
1.41 School Administration		2,741,294		917,282		83,429	3,742,005
Total Function 1	25,801,992	4,109,564	5,335,931	1,399,720	630,494	1,934,548	39,212,249
4 District Administration							
4.11 Educational Administration		126,918			201,500	23,352	351,770
4.40 School District Governance					133,091		133,091
4.41 Business Administration				209,861	747,057	2,767	959,685
Total Function 4	-	126,918	-	209,861	1,081,648	26,119	1,444,546
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				66,862	118,364	70,129	255,355
5.50 Maintenance Operations				2,727,906		63,005	2,790,911
5.52 Maintenance of Grounds				59,297			59,297
5.56 Utilities							-
Total Function 5	-	-	-	2,854,065	118,364	133,134	3,105,563
7 Transportation and Housing							
7.41 Transportation and Housing Administration					53,833		53,833
7.70 Student Transportation				849,853		44,412	894,265
Total Function 7	-	-	-	849,853	53,833	44,412	948,098
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	25,801,992	4,236,482	5,335,931	5,313,499	1,884,339	2,138,213	44,710,456

School District No. 5 (Southeast Kootenay)

Operating Expense by Function, Program and Object

Year Ended June 30, 2020

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$	\$	\$	\$	(Restated - Note 16) \$
I Instruction							
1.02 Regular Instruction	23,887,494	5,564,026	29,451,520	2,486,138	31,937,658	31,394,726	30,563,147
1.03 Career Programs	84,830	20,010	104,840	45,270	150,110	182,576	174,515
1.07 Library Services	862,392	218,749	1,081,141	107,383	1,188,524	1,152,247	1,134,707
1.08 Counselling	896,660	213,560	1,110,220	4,368	1,114,588	1,113,200	1,116,001
1.10 Special Education	8,812,489	2,234,442	11,046,931	262,680	11,309,611	11,096,607	10,453,834
1.30 English Language Learning	117,600	28,000	145,600	7,300	152,900	152,900	153,890
1.31 Indigenous Education	808,779	233,673	1,042,452	232,243	1,274,695	1,391,889	1,197,597
1.41 School Administration	3,742,005	913,681	4,655,686	102,720	4,758,406	4,800,181	4,523,370
Total Function 1	39,212,249	9,426,141	48,638,390	3,248,102	51,886,492	51,284,326	49,317,061
4 District Administration							
4.11 Educational Administration	351,770	77,344	429,114	103,936	533,050	556,723	552,723
4.40 School District Governance	133,091	6,007	139,098	104,988	244,086	242,410	273,972
4.41 Business Administration	959,685	234,593	1,194,278	235,766	1,430,044	1,368,797	1,491,847
Total Function 4	1,444,546	317,944	1,762,490	444,690	2,207,180	2,167,930	2,318,542
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	255,355	55,649	311,004	178,955	489,959	348,979	319,524
5.50 Maintenance Operations	2,790,911	735,801	3,526,712	987,812	4,514,524	4,621,102	4,516,287
5.52 Maintenance of Grounds	59,297	15,268	74,565	281,841	356,406	356,687	291,531
5.56 Utilities	-	-	-	1,241,510	1,241,510	1,273,604	1,133,119
Total Function 5	3,105,563	806,718	3,912,281	2,690,118	6,602,399	6,600,372	6,260,461
7 Transportation and Housing							
7.41 Transportation and Housing Administration	53,833	11,859	65,692	440	66,132	71,936	65,757
7.70 Student Transportation	894,265	238,343	1,132,608	511,176	1,643,784	1,751,380	1,684,704
Total Function 7	948,098	250,202	1,198,300	511,616	1,709,916	1,823,316	1,750,461
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	44,710,456	10,801,005	55,511,461	6,894,526	62,405,987	61,875,944	59,646,525

School District No. 5 (Southeast Kootenay)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual	2019 Actual (Restated - Note 16)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	3,847,665	3,877,323	4,036,431
Other	116,228	109,975	108,614
Other Revenue	2,316,719	2,073,857	2,535,366
Investment Income		20,543	22,505
Total Revenue	<u>6,280,612</u>	<u>6,081,698</u>	<u>6,702,916</u>
Expenses			
Instruction	5,886,045	5,954,494	6,501,412
District Administration	32,000		
Transportation and Housing		2,783	
Total Expense	<u>5,918,045</u>	<u>5,957,277</u>	<u>6,501,412</u>
Special Purpose Surplus (Deficit) for the year	<u>362,567</u>	<u>124,421</u>	<u>201,504</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(362,567)	(124,421)	(201,504)
Total Net Transfers	<u>(362,567)</u>	<u>(124,421)</u>	<u>(201,504)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 5 (Southeast Kootenay)

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

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
Deferred Revenue, beginning of year	\$ 368,405		\$ 791,490	\$ 21,935	\$ 1,308,265		\$ 1,356	\$ 21,790	\$ 577
Prior Period Adjustment for Internally Restricted Transfer					(1,004,680)				
Deferred Revenue, beginning of year, as restated	368,405	-	791,490	21,935	303,585	-	1,356	21,790	577
Add: Restricted Grants									
Provincial Grants - Ministry of Education	286,997	225,410				128,632	27,339	144,131	361,913
Provincial Grants - Other			9,550		2,014,865				
Investment Income			20,543						
Less: Allocated to Revenue Recovered	286,997	225,410	30,093	-	2,014,865	128,632	27,339	144,131	361,913
	142,743	225,410	35,247	21,935	2,024,826	116,812	13,196	131,204	362,490
Deferred Revenue, end of year	512,659	-	786,336	-	293,624	11,820	15,499	34,717	-
Revenues									
Provincial Grants - Ministry of Education	142,743	225,410		21,935		116,812	13,196	131,204	362,490
Provincial Grants - Other			14,704		2,024,826				
Other Revenue			20,543						
Investment Income	142,743	225,410	35,247	21,935	2,024,826	116,812	13,196	131,204	362,490
Expenses									
Salaries									
Teachers									
Educational Assistants		184,450		16,890			630	31,560	266,686
Support Staff								20,547	
Other Professionals									
Substitutes									
Employee Benefits		184,450		16,890			630	54,328	266,686
Services and Supplies	18,322	40,960		5,045				16,585	80,006
Scholarships			35,247		2,024,826	116,812	12,566	60,291	15,798
	18,322	225,410	35,247	21,935	2,024,826	116,812	13,196	131,204	362,490
Net Revenue (Expense) before Interfund Transfers	124,421	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased	(124,421)								
	(124,421)								
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 5 (Southeast Kootenay)

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

Schedule 3A (Unaudited)

	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	MCF Programs	CBT Plays	Clear Sky Summit
Deferred Revenue, beginning of year	3,727		16,268				17,614		\$
Prior Period Adjustment for Internally Restricted Transfer			16,268				17,614		
Deferred Revenue, beginning of year, as restated			16,268				17,614		
Add:									
Restricted Grants									
Provincial Grants - Ministry of Education	166,975	2,636,298	52,179	2,783	28,500	14,739	110,164	43,465	4,000
Provincial Grants - Other									
Other investment Income									
Less:									
Allocated to Revenue	166,975	2,636,298	52,179	2,783	28,500	14,739	110,164	43,465	4,000
Recovered	160,056	2,636,298	52,179	2,783	362	11,855	109,975	30,327	4,000
Deferred Revenue, end of year	3,727		16,268						
	6,919				28,138	2,884	17,803	13,138	
Revenues									
Provincial Grants - Ministry of Education	160,056	2,636,298	52,179	2,783	362	11,855	109,975	30,327	4,000
Provincial Grants - Other									
Other Revenue									
Investment Income									
Expenses									
Salaries									
Teachers		2,051,039							
Educational Assistants									
Support Staff									
Other Professionals									
Substitutes		84,362	40,178			6,598	82,095		
Employee Benefits	38,185	2,135,401	40,178			6,598	82,095		
Services and Supplies	110,792	500,897	12,001			1,970	19,520		
Scholarships				2,783	362	3,287	8,360	30,327	4,000
Net Revenue (Expense) before Interfund Transfers	160,056	2,636,298	52,179	2,783	362	11,855	109,975	30,327	4,000
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)									

School District No. 5 (Southeast Kootenay)

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

	<u>TOTAL</u>
	<u>\$</u>
Deferred Revenue, beginning of year	2,551,427
Prior Period Adjustment for Internally Restricted Transfer	(1,004,680)
Deferred Revenue, beginning of year, as restated	<u>1,546,747</u>
Add:	
Restricted Grants	
Provincial Grants - Ministry of Education	4,075,896
Provincial Grants - Other	110,164
Other	2,071,880
Investment Income	20,543
	<u>6,278,483</u>
Less: Allocated to Revenue Recovered	6,081,698
	19,995
Deferred Revenue, end of year	<u><u>1,723,537</u></u>
Revenues	
Provincial Grants - Ministry of Education	3,877,323
Provincial Grants - Other	109,975
Other Revenue	2,073,857
Investment Income	20,543
	<u>6,081,698</u>
Expenses	
Salaries	
Teachers	2,082,599
Educational Assistants	471,683
Support Staff	38,185
Other Professionals	98,985
Substitutes	133,989
	<u>2,825,441</u>
Employee Benefits	688,063
Services and Supplies	2,408,526
Scholarships	35,247
	<u>5,957,277</u>
Net Revenue (Expense) before Interfund Transfers	<u>124,421</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(124,421)
	<u>(124,421)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 5 (Southeast Kootenay)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2020

	2020 Budget	2020 Actual			2019 Actual (Restated - Note 16)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	15,000		7,526	7,526	50,323
Amortization of Deferred Capital Revenue	2,843,589	2,856,382		2,856,382	2,843,594
Total Revenue	2,858,589	2,856,382	7,526	2,863,908	2,893,917
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	3,375,227	3,409,042		3,409,042	3,375,225
Total Expense	3,375,227	3,409,042	-	3,409,042	3,375,225
Capital Surplus (Deficit) for the year	(516,638)	(552,660)	7,526	(545,134)	(481,308)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	362,567	124,421		124,421	201,504
Local Capital	700,000		1,200,000	1,200,000	2,000,000
Total Net Transfers	1,062,567	124,421	1,200,000	1,324,421	2,201,504
Other Adjustments to Fund Balances					
Tangible Capital Assets Purchased from Local Capital		1,820,796	(1,820,796)	-	
Total Other Adjustments to Fund Balances		1,820,796	(1,820,796)	-	
Total Capital Surplus (Deficit) for the year	545,929	1,392,557	(613,270)	779,287	1,720,196
Capital Surplus (Deficit), beginning of year		16,827,535	924,292	17,751,827	16,031,631
Capital Surplus (Deficit), end of year		18,220,092	311,022	18,531,114	17,751,827

School District No. 5 (Southeast Kootenay)

Tangible Capital Assets

Year Ended June 30, 2020

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	5,987,977	141,968,795	1,666,836	3,628,628	-	178,681	153,430,917
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,128,503		304,917			2,433,420
Deferred Capital Revenue - Other		302,248	10,954				313,202
Special Purpose Funds		124,421					124,421
Local Capital		1,599,303	178,317			43,176	1,820,796
	-	4,154,475	189,271	304,917	-	43,176	4,691,839
Decrease:							
Deemed Disposals			153,318	564,775		24,977	743,070
	-	-	153,318	564,775	-	24,977	743,070
Cost, end of year	5,987,977	146,123,270	1,702,789	3,368,770	-	196,880	157,379,686
Work in Progress, end of year							
Cost and Work in Progress, end of year	5,987,977	146,123,270	1,702,789	3,368,770	-	196,880	157,379,686
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		74,453,871	733,394	1,839,921		80,860	77,108,046
Decrease:							
Deemed Disposals		2,843,759	166,684	362,863		35,736	3,409,042
			153,318	564,775		24,977	743,070
		-	153,318	564,775	-	24,977	743,070
Accumulated Amortization, end of year		77,297,630	746,760	1,638,009	-	91,619	79,774,018
Tangible Capital Assets - Net	5,987,977	68,825,640	956,029	1,730,761	-	105,261	77,605,668

School District No. 5 (Southeast Kootenay)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	56,471,382	2,299,484	724,470	59,495,336
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,433,420	815	312,387	2,746,622
	<u>2,433,420</u>	<u>815</u>	<u>312,387</u>	<u>2,746,622</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,744,039	72,706	39,637	2,856,382
	<u>2,744,039</u>	<u>72,706</u>	<u>39,637</u>	<u>2,856,382</u>
Net Changes for the Year	<u>(310,619)</u>	<u>(71,891)</u>	<u>272,750</u>	<u>(109,760)</u>
Deferred Capital Revenue, end of year	<u>56,160,763</u>	<u>2,227,593</u>	<u>997,220</u>	<u>59,385,576</u>
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	<u>56,160,763</u>	<u>2,227,593</u>	<u>997,220</u>	<u>59,385,576</u>

School District No. 5 (Southeast Kootenay)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2020

	Bylaw Capital	MEEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	980	61,931	23,584	-	56,234	142,729
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,735,613					2,735,613
Other		2,148			629,938	629,938
Investment Income	(301,520)	301,520				2,148
Transfer project surplus to MEEd Restricted (from) Bylaw	2,434,093	303,668	-	-	629,938	3,367,699
Decrease:						
Transferred to DCR - Capital Additions	2,433,420		815		312,387	2,746,622
	2,433,420	-	815	-	312,387	2,746,622
Net Changes for the Year	673	303,668	(815)	-	317,551	621,077
Balance, end of year	1,653	365,599	22,769	-	373,785	763,806

**School District
Statement of Financial Information (SOFI)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2020

SCHEDULE OF DEBT

Information on all long term debt is included in the School District Audited Financial Statements.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 4

**School District
Statement of Financial Information (SOFI)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2020

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No. 5 (Southeast Kootenay) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

Prepared as required by *Financial Information Regulation*, Schedule 1, section 5

LIST OF ELECTED OFFICIALS		REMUNERATION	EXPENSES
AYLING, TRINA	Trustee	\$14,485.08	\$2,401.40
BELLINA, BEVERLEY	Trustee	\$14,485.08	\$4,399.25
DAMSTROM, KRISTA	Trustee	\$14,485.08	\$4,105.22
JOHNS, CHRIS	Trustee	\$14,485.08	\$365.20
KITT, KATHRYN	Trustee	\$14,485.08	\$3,579.40
LENTO, FRANK	Trustee	\$17,210.04	\$3,083.40
MCPHEE, DOUG	Trustee	\$14,485.08	\$871.10
TURNER, WENDY	Trustee	\$14,485.08	\$518.02
WHALEN, PATRICIA	Trustee	\$14,485.08	\$2,858.65
TOTAL FOR ELECTED OFFICIALS		\$133,090.68	\$22,181.64
LIST OF EMPLOYEES WHOSE REMUNERATION EXCEEDS \$75,000			
NAME	POSITION	REMUNERATION	EXPENSES
ACKERT, HEATHER L	Teacher	\$85,086.73	\$25.00
ADAMS, DELEEN	Teacher	\$84,400.93	\$1,234.44
ADAMS, JENNIFER	Vice-Principal	\$105,585.58	\$1,145.48
AMOS, ALISSA	Teacher	\$75,133.89	\$0.00
ANDERSON, TRINA	Teacher	\$85,709.86	\$4,876.51
ARCHIBALD, MARCI	Teacher	\$75,336.43	\$25.00
ASHBRIDGE, JOHN	Teacher	\$87,598.96	\$47.62
ATTORP, JENNIFER	Teacher	\$83,178.72	\$18.09
ATWAL, JASLENE	Vice-Principal	\$107,062.18	\$3,576.92
BALFOUR, SHELLEY	Teacher	\$104,733.75	\$26.67
BARCLAY, KERRY	Teacher	\$82,658.00	\$4,091.56
BARTRAW, DANNY W	Teacher	\$85,117.06	\$25.00
BATY, ERNIE	Teacher	\$87,486.59	\$0.00
BELISLE, BARBARA M.	Teacher	\$96,025.76	\$788.03
BENDKOWSKI, RICK	Teacher	\$85,113.24	\$0.00
BERGEN, CARMEN A	Teacher	\$92,079.23	\$25.00
BERNDT, HELENA	Teacher	\$85,875.66	\$0.00
BEWSKI, CATHERINE	Teacher	\$87,928.27	\$224.89
BIAFORE, MICHAEL	Teacher	\$98,225.18	\$0.00
BIDDER, KAREN	Teacher	\$76,491.23	\$0.00
BLAIS, CARRIE-ANN	Teacher	\$82,340.57	\$0.00
BLAIS, DEBORAH MARIE	Teacher	\$98,317.32	\$32.82
BOCK, JULIA ANNE	Teacher	\$87,983.44	\$80.76
BOEHM, ERIN	Principal	\$120,846.52	\$1,095.04
BOHAN, CARLA	Teacher	\$82,920.58	\$0.00
BROWN, CHERYL	Teacher	\$87,928.27	\$0.00
BUCHAN, NANCY	Teacher	\$90,427.70	\$47.62
BUCK, FRASER	Teacher	\$77,388.44	\$0.00
BUECKERT, EVAN	Teacher	\$85,139.62	\$0.00
BULLOCK, NOEL	Teacher	\$94,700.19	\$0.00
BURGESS, WILLIAM	Teacher	\$87,621.39	\$0.00
CADIEUX, ANDREANNE	Teacher	\$78,113.47	\$0.00
CAIN, RITA	Teacher	\$92,585.22	\$642.00
CAMERON, DONNA LYNN	Teacher	\$98,225.18	\$460.59
CARLEY, JILL	Vice-Principal	\$102,711.12	\$1,354.89
CASAULT, DIANE	Director of Instruction Student Learning	\$145,815.37	\$12,427.99
CATHERALL, CHRIS	Principal	\$111,374.54	\$1,094.40
CHARDONNENS, PAULA	Teacher	\$87,160.85	\$251.12
CHAREST, SHARLENE	Teacher	\$98,347.79	\$427.63
CHIASSON, CHRISTINA	Teacher	\$95,637.99	\$323.35
CHOW, PAUL	Teacher	\$89,267.32	\$0.00
CHRISTENSON, LINDA	Teacher	\$83,900.10	\$2,462.20
CONLIN, KATHERINE	Teacher	\$98,737.09	\$726.12
CONROY, MICHELE	Teacher	\$84,091.30	\$25.00
COOLBAUGH, JEFFREY	Teacher	\$85,139.62	\$0.00
CORMIER, LEIGH	Teacher	\$81,383.35	\$25.00
COULTRY, MEGHAN	Teacher	\$89,545.66	\$0.00
CROSS, CAROLYN G.	Teacher	\$95,221.52	\$0.00
CROSS, ERICA	Teacher	\$95,801.07	\$0.00
CULLINS, KYLE	Teacher	\$77,448.59	\$121.12

NAME	POSITION	REMUNERATION	EXPENSES
DAMANT, ZOE	Teacher	\$92,853.51	\$268.09
DAWSON, ALISON	Teacher	\$85,901.84	\$17.61
DE KLERK, INGRID	Teacher	\$92,193.52	\$25.00
DECKER, BRIAN	Teacher	\$88,011.07	\$150.00
DEGAGNE, DANIELLE	Teacher	\$86,175.46	\$18.11
DEMERS, ADRIENNE	Teacher	\$89,165.71	\$0.00
DILTS, MORGAN	Teacher	\$87,508.62	\$53.88
DION, TRINA	Teacher	\$93,749.63	\$570.44
DOLL, DAVID	Vice-Principal	\$107,903.04	\$356.95
DOLL, JENNIFER	Teacher	\$78,186.02	\$15.89
DONALDSON, ALISON J.	Teacher	\$95,972.93	\$0.00
DRYDALE, PAMELA	Vice-Principal	\$101,839.22	\$901.19
DUCHSCHERER, GRANT	Teacher	\$85,163.13	\$0.00
DUCHSCHERER, VALERIE	Teacher	\$85,138.23	\$0.00
DUCZEK, PAUL H.	Teacher	\$86,501.53	\$0.00
DUPLEY, DEBRA	Teacher	\$85,139.62	\$0.00
DURESKI, LARRY	Teacher	\$97,412.12	\$0.00
DYCK, NANCY	Teacher	\$95,460.16	\$525.96
EADIE, MICHAEL	Teacher	\$78,341.58	\$18.09
EHMAN, LOIS	Principal	\$119,564.20	\$2,334.60
ELLIOT, TARA	Teacher	\$100,639.36	\$112.00
ELLIOTT, SARAH J	Teacher	\$82,595.72	\$0.00
ERICHSEN, CARLA	Teacher	\$95,132.88	\$0.00
ESCH, ROXANE	Teacher	\$87,050.39	\$0.00
FARNAN, JAYME	Teacher	\$79,946.77	\$0.00
FAUCHER, SHELLEY	Teacher	\$88,012.68	\$0.00
FILIFE, ASHLEY	Teacher	\$85,114.23	\$0.00
FILLIS, CATHERINE	Teacher	\$96,767.95	\$0.00
FINCH, SARAH	Teacher	\$95,333.55	\$0.00
FLEGEL, DAVID	Teacher	\$81,992.52	\$0.00
FLEMING, RYAN	Teacher	\$76,394.80	\$0.00
FRANKLIN, LEE-ANNE	Teacher	\$85,140.10	\$0.00
FRASER, JANE	Teacher	\$86,614.81	\$0.00
FREEMAN, COURTNEY	Teacher	\$87,486.77	\$571.85
FROEHLER, KIM	Teacher	\$75,920.02	\$3,206.84
FULTON, NICOLE	Teacher	\$87,102.48	\$0.00
GARTSIDE, OREN	Teacher	\$85,033.84	\$0.00
GEDDES, DANA	Teacher	\$94,348.04	\$13.54
GERMAINE, KARLA M	Teacher	\$98,225.18	\$0.00
GIBSON, DANIELLE	Teacher	\$98,342.73	\$0.00
GLEB, CINDY	Teacher	\$87,928.26	\$17.55
GONSALVEZ, LOUISE	Teacher	\$98,318.96	\$318.23
GOODWIN, CHRIS	Teacher	\$76,141.04	\$0.00
GORKA, EWA	Teacher	\$81,050.97	\$0.00
GRAHAM, ANDREA	Vice-Principal	\$109,649.15	\$1,244.93
GRAHAM, LORRAINE	Teacher	\$93,047.01	\$521.44
GRANT, LAURA	Teacher	\$85,722.23	\$0.00
GRASDAL, COLETTE D.	Teacher	\$91,727.39	\$0.00
GREEN, BREE	Teacher	\$87,949.30	\$112.00
GUTZMAN, KIRK	Teacher	\$77,693.18	\$17.55
HALLDORSON, STEPHANIE	Teacher	\$88,432.66	\$18.09
HAMILTON, DALTON	Teacher	\$79,707.37	\$0.00
HAMILTON, MARY PATRICIA	Teacher	\$79,707.51	\$0.00
HAMILTON, RYAN	Teacher	\$94,895.78	\$21.43
HAMMOND, STEVEN	Teacher	\$95,132.88	\$0.00
HART, CARISSA	Vice-Principal	\$105,740.71	\$868.04
HAY, ERIN	Principal	\$120,763.76	\$4,747.67
HEAL, RUTH	Teacher	\$78,160.22	\$15.89
HENDERSON, KELLY	Teacher	\$85,139.12	\$21.43
HILL, DAVID MICHAEL	Vice-Principal	\$115,417.72	\$751.62
HILLS, NEIL R.H.	Teacher	\$95,248.95	\$0.00
HOGG, KEVIN	Teacher	\$96,827.89	\$0.00
HOLT, SCOTT	Principal	\$124,076.35	\$456.78
HOWARD, JULIE	Teacher	\$98,341.67	\$112.00
HOYT, JODI	Teacher	\$94,820.87	\$21.25
JACKSON, GILLIAN	Teacher	\$92,398.54	\$0.00
JARRELL, IAN	Vice-Principal	\$97,887.34	\$860.43
JOHNSON, CHRISTIE	Vice-Principal	\$88,001.76	\$1,068.22

NAME	POSITION	REMUNERATION	EXPENSES
JOHNSON, VIVEKA	Principal	\$130,698.61	\$3,312.40
JOHNSON, WILLIAM	Principal	\$117,205.26	\$270.19
JONES, ERIN	Teacher	\$88,038.04	\$0.00
JONES, JAMIE ANNE	Teacher	\$86,608.08	\$0.00
JONES, SARAH	Teacher	\$82,005.97	\$226.12
KAUSHAL, VINTEE	Accountant	\$86,929.07	\$5,278.88
KEAST, KATIE	Teacher	\$78,733.07	\$183.57
KELLY, MICHAEL	Principal	\$123,710.81	\$2,330.32
KENNEDY, SCOTT	Teacher	\$79,084.64	\$0.00
KERKHOVEN, TANYA	Teacher	\$87,153.64	\$251.12
KETTENACKER, KAREN	Teacher	\$96,752.68	\$1,899.54
KIELPINSKI, CHRISTOPHER	Teacher	\$104,832.28	\$26.67
KIRKPATRICK, FRANCES	Teacher	\$85,033.84	\$25.00
KNUDSGAARD, ELAINE J.	Teacher	\$80,013.24	\$0.00
KROEKER, LAURA	Teacher	\$78,648.18	\$0.00
KUIJT, JANET	Vice-Principal	\$105,021.03	\$992.08
LARSEN, STEPHEN	Teacher	\$91,339.71	\$0.00
LARSEN, VICTORIA	Teacher	\$79,962.52	\$25.00
LE GRANDEUR, JO-ANNA	Teacher	\$95,249.05	\$0.00
LEIMAN, KRISTA	Teacher	\$95,222.06	\$15.89
LESAGE, MICHELLE	Teacher	\$95,251.45	\$296.59
LINDSAY-TADEY, MAGGIE	Vice-Principal	\$108,394.16	\$4,042.34
LLOYD, HARMONY	Teacher	\$75,301.45	\$0.00
LOCHRIE, CARLENE	Vice-Principal	\$105,151.06	\$1,208.56
LONDON, CARA	Teacher	\$95,221.88	\$0.00
LOWE, PENNY	Teacher	\$101,127.41	\$0.00
LUND, JAMES	Teacher	\$98,347.47	\$121.12
LUTZ, KIM	Teacher	\$85,359.02	\$18.37
LUXTON, TERESA	Teacher	\$95,920.49	\$19.34
LYNES, LINDY	Teacher	\$84,875.50	\$0.00
MACCORMACK, RENEE	Teacher	\$97,623.92	\$123.11
MADELL, ROBERT	Teacher	\$86,285.67	\$0.00
MARTIN, DAVID	Principal	\$117,838.97	\$874.25
MATTHEWS, PAUL	Teacher	\$89,564.90	\$0.00
MCANERNEY, BRUCE	Teacher	\$95,642.77	\$0.00
MCGOVERN, JENNIFER	Teacher	\$95,251.37	\$25.00
MCKEOWN, KIM	Teacher	\$98,225.18	\$7,676.25
MERZ, CONSTANCE	Teacher	\$83,968.10	\$0.00
MICHAEL, PATRICIA	Teacher	\$85,027.24	\$7,479.50
MILLINOFF, HOLLY	Teacher	\$94,242.93	\$0.00
MINTO, ADELE	Speech Pathologist	\$95,617.35	\$4,051.56
MORGAN, RUSAN	Teacher	\$97,873.60	\$1,753.41
MURPHY, RHONDA	Teacher	\$85,903.09	\$0.00
MURRAY, PAMELA	Teacher	\$88,038.74	\$0.00
NEUFELD, NICOLE	Principal	\$119,474.50	\$2,085.13
NIELSEN, D. KIM	Teacher	\$85,112.40	\$193.00
NOHELS, STACEY	Teacher	\$88,880.36	\$121.12
NYQUIST, TIFFANY	Teacher	\$84,497.87	\$0.00
OESTREICH, DEVLIN	Teacher	\$95,249.01	\$564.03
O'GRADY, SHEILA	Teacher	\$92,507.71	\$1,163.94
OSCIENNY, PATRICE	Teacher	\$77,539.62	\$0.00
PARKER, JAMIE	Teacher	\$98,072.35	\$46.74
PARON, MARK	Teacher	\$95,192.48	\$0.00
PASIVIRTA, DAVID	Teacher	\$88,480.36	\$0.00
PATERSON, MICHELLE	Teacher	\$96,101.48	\$0.00
PENDRY, ANDREA	Teacher	\$84,658.03	\$0.00
PEPPER, LORRAINE MARIE	Teacher	\$93,964.70	\$0.00
PHILLIPS, LAURA-LEE	Principal	\$117,312.13	\$1,950.38
POCHA, FILOMENA	Teacher	\$84,714.93	\$0.00
PODRASKY, JAIMIE	Teacher	\$75,689.88	\$0.00
PODRASKY, SHEILA	Teacher	\$87,571.66	\$251.12
POOLE, JUDI	Principal	\$116,691.35	\$901.39
POTORTI, LINDSAY	Teacher	\$79,914.87	\$245.58
POTTER, SUSAN	Teacher	\$75,194.42	\$25.00
POULIN, ANICK	Teacher	\$85,140.12	\$0.00
POWELL, JOHN F	Teacher	\$100,001.70	\$0.00
RADIES, PATTI	Teacher	\$85,087.08	\$0.00
REIMER, BRENT	Director of Instruction/HR	\$151,792.15	\$8,144.51

NAME	POSITION	REMUNERATION	EXPENSES
RICE, ALAN	Secretary-Treasurer	\$146,675.14	\$12,585.69
ROBERTS, JENNIFER	District Principal Tech/Trns Learning	\$129,838.94	\$13,823.35
ROBERTS, STEPHANIE	Teacher	\$87,426.43	\$130.11
ROBERTSON, ROSS	Teacher	\$94,798.22	\$0.00
ROBINSON, JAMES MARTIN	Teacher	\$95,764.86	\$0.00
ROKOSH, TESSA	Teacher	\$81,627.49	\$302.86
RUNZER, LESLEY	Speech Pathologist	\$76,122.54	\$6,350.38
RUOSS, KATE	Teacher	\$94,006.22	\$25.00
RUSSCHEN, JULIE	Teacher	\$95,221.65	\$3,443.08
SALANSKI, SHELLEY	Teacher	\$87,928.27	\$36.33
SARTOREL, MICHELLE	Principal	\$123,602.20	\$1,062.04
SAUERBORN, MARDELLE	Teacher	\$98,317.12	\$121.12
SAWCHUK, DON	Teacher	\$75,355.35	\$601.97
SHULLY, LEANNA S	Teacher	\$81,349.02	\$909.10
SINCLAIR, SEAN	Teacher	\$95,105.78	\$0.00
SKEAD, TONJA	Teacher	\$87,928.27	\$132.16
SKELTON, THOMAS	Vice-Principal	\$101,838.69	\$3,913.37
SMALDON, KAYLA	Teacher	\$85,103.06	\$25.00
SMITH, CHRISTINA	Teacher	\$98,316.98	\$0.00
SOPER, DARLENE	Accounting Services Manager	\$91,999.27	\$3,360.16
SOPKO, FRANK	Principal	\$107,764.50	\$118.01
SPARKS, KIM	Teacher	\$92,593.52	\$250.00
SPENSLEY, PATRICK D	Teacher	\$95,221.76	\$21.43
SPERGEL, LEAH	Teacher	\$98,317.78	\$18.11
STAMBULIC, CLAUDIA	Teacher	\$85,152.16	\$43.09
STANDING, DAVID	Principal	\$117,160.43	\$527.75
STASUIK, MEGAN	Teacher	\$89,052.45	\$2,582.51
STEWART, ADAM	Teacher	\$85,957.37	\$0.00
STOREY, RITA K	Teacher	\$76,651.74	\$121.12
SUTHERLAND, NICOLLE	Teacher	\$98,295.12	\$0.00
TANK, JOSEPH	Manager of Operations	\$103,806.60	\$3,730.13
TAYLOR, DARRELL J.	Teacher	\$95,920.49	\$419.74
TAYLOR, TRISTAN	Teacher	\$81,321.85	\$167.75
TEMRICK, TAMMY	Teacher	\$87,787.37	\$25.00
THALHEIMER, JOSLIN	Teacher	\$95,221.88	\$305.35
THIELEN, DARALYN	Teacher	\$98,316.53	\$53.88
THORN, AARON	Principal	\$117,838.97	\$884.36
TICHAUER, JASON	Director of Instruction Student Learning	\$148,482.72	\$9,984.97
TICHAUER, STEPHANIE	Teacher	\$84,915.66	\$0.00
TOVEE, COLLETTE	Speech Pathologist	\$90,924.85	\$6,033.71
TRAVERSE, ADELAINE	Teacher	\$88,010.11	\$53.88
TRAVIERSO, DON	Teacher	\$85,033.84	\$18.33
TYSON, BRENDA	Principal	\$120,884.55	\$502.82
VAN DER WALT, DANIEL	Teacher	\$94,275.74	\$133.25
VAN HESTEREN, JULIE A.	Teacher	\$85,086.80	\$0.00
VAN LEUSDEN, DEREK	Teacher	\$86,034.91	\$277.50
VERBEURGT, DARCY M.	District Principal - Student Services	\$130,409.18	\$5,150.39
VORDING, MONICA	Teacher	\$85,408.09	\$505.90
WAGNER, TANYA	Teacher	\$95,638.23	\$45.10
WALES, SANDRA	Teacher	\$75,615.19	\$25.00
WALKER, BILL	Teacher	\$95,250.75	\$0.00
WALKER, DARRELL	Teacher	\$77,448.59	\$0.00
WALKER, KAREN	Teacher	\$98,281.94	\$263.22
WALKLEY, PRISCILLA	Teacher	\$97,429.78	\$134.40
WALMSLEY, WAYNE	Teacher	\$85,137.45	\$0.00
WASYLOWICH, KALEY	Vice-Principal	\$113,887.53	\$803.80
WEBER, CARA LEAH	Teacher	\$88,051.69	\$0.00
WHALEN, SEAN	Teacher	\$95,191.94	\$0.00
WHITE, CONNIE	Teacher	\$95,192.12	\$43.09
WICKENS, DIXIE	Teacher	\$77,497.73	\$224.89
WILKINSON, CHERYL	Teacher	\$85,337.82	\$575.00
WILLS, ADAM	Teacher	\$93,294.89	\$0.00
WOLCHUK, DIANE	Teacher	\$79,024.13	\$47.62
YARDLEY, SILKE	Superintendent	\$150,475.61	\$14,719.96
YUILL, SCOTT	Teacher	\$84,922.46	\$0.00
ZIMICH, CAROLYNE	Teacher	\$95,222.06	\$0.00

NAME	POSITION	REMUNERATION	EXPENSES
TOTAL FOR EMPLOYEES			
WHOSE REMUNERATION EXCEEDS \$75,000		\$23,500,462.03	\$211,933.35
REMUNERATION TO EMPLOYEES PAID \$75,000 OR LESS		24,427,178.34	230,739.97
TOTAL EMPLOYEE REMUNERATION		\$47,927,640.37	\$442,673.32
REMUNERATION TO ELECTED OFFICIALS		\$ 133,090.60	\$22,181.64
EMPLOYER PORTION OF EI AND CPP		\$ 2,557,789.40	

**School District
Statement of Financial Information (SOFI)**

School District No. 5 (Southeast Kootenay)

Fiscal Year Ended June 30, 2020

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No. 5 (Southeast Kootenay) and its non-unionized employees during fiscal year 2020.

Prepared as required by *Financial Information Regulation*, Schedule 1, subsection 6(7)

LIST OF SUPPLIERS WHERE PAYMENTS EXCEED \$25,000		
SUPPLIER NAME		EXPENDITURE
3P LEARNING CANADA LIM ITED		\$28,602.00
AFFORDABLE FLOORS LTD.		\$110,702.94
AMAZON		\$106,896.81
APPLE CANADA INC. C3120		\$60,272.63
ARI FINANCIAL SERVICES T46163		\$58,520.00
BA BLACKTOP - ICL SOUTH		\$96,856.20
BARAGAR ENTERPRISES LTD		\$27,090.00
BC HYDRO		\$548,581.39
BCSTA		\$39,312.40
BERRY ARCHITECTURE		\$36,513.75
BLUE IMP - SF SCOTT MFG CO LTD		\$29,334.98
BUNZL		\$44,048.02
CALIBER SPORT SYSTEMS INC.		\$174,457.50
CAMERON ENTERPRISES		\$96,330.37
CASELINE HOLDINGS LTD.		\$40,590.96
CASTLE FUELS (2008) INC		\$188,595.67
CDTA PROFESSIONAL DEVELOPM ENT		\$112,500.00
CHERNOFF + ARCHITECT INC.		\$101,273.40
CITY GLASS AND WINDSHIELD SHOP		\$61,336.28
CITY OF CRANBROOK		\$25,365.42
CLARKSON CONTRACTING LTD		\$54,623.19
CLOVERDALE PAINT INC		\$36,366.16
COLLEGE OF THE ROCKIES		\$114,621.30
COLUMBIA BASIN ALLIANCE FOR LI		\$67,075.39
COOK'S ELECTRICAL SERVICE		\$62,720.69
D'S DRYWALL		\$58,395.23
DATA MAESTRO SOLUTIONS INC.		\$38,336.10
DST CONSULTING ENGINEERS INC.		\$41,768.01
DYNAMIC SPECIALTY VEHICLES LTD		\$54,068.98
EB HORSMAN & SON		\$153,055.05
ELK VALLEY EXCAVATION LTD.		\$131,819.63
EMPLOYER HEALTH TAX - PROV BC		\$934,679.24
EVOLUTION AV LTD.		\$26,813.20
FALCON ENGINEERING LTD.		\$144,880.47
FERNIE AUTO PARTS LTD		\$31,299.16
FERNIE WOMEN'S CENTRE		\$48,733.61
FOLLETT SCHOOL SOLUTIONS		\$25,419.50
FORTISBC		\$282,172.16
FREEMPORT CONSTRUCTION M ANAGEME		\$205,086.00
FREEMPORT INDUSTRIES LTD		\$235,442.72
FSEAP VANCOUVER		\$62,899.00
GATEKEEPER SYSTEMS INC.		\$43,884.13
GFL ENVIRONMENTAL INC. 2019		\$34,726.73
GRAND & TOY		\$70,853.30
GREEN DOOR CONSTRUCTION LTD.		\$30,535.33
HEMMERA ENVIROCHEM INC.		\$48,853.12
INLAND KENWORTH CRANBROOK		\$74,065.43
INTERIOR HEALTH		\$39,892.84
JOHNSON'S HEATING (629189 B.C.		\$97,208.14
JRJ FENCING		\$26,455.06
KEY CITY THEATRE		\$42,000.00
KONE INC.		\$34,029.21
KOOTENAY INSULATION SYSTEM S		\$30,471.00
KOOTENAY LANDSCAPE		\$26,008.53

SUPPLIER NAME	EXPENDITURE
LE BELLE ARTI FURNITURE LTD	\$58,078.17
MARTECH ELECTRICAL SYSTEM S LTD	\$180,736.66
MINISTER OF FINANCE-M SP Teacher & Excluded	\$126,507.50
MINISTER OF FINANCE - M SP CUPE	\$81,450.00
MINISTER OF FINANCE- Climate Action Secretariat	\$63,945.00
MINISTER OF FINANCE-Risk M anagement Branch	\$58,739.78
MUNICIPAL PENSION PLAN CUPE	\$893,093.55
MUNICIPAL PENSION PLAN EXCLUDED	\$137,703.11
NICOLAAS CONSTRUCTION INC.	\$87,820.96
NORTHERN COMPUTER	\$27,575.17
NORTHMOUNT IND. LTD.	\$59,532.23
PACIFIC BLUE CROSS - EHB & DENTAL TEACHER & EXCLUDED	\$1,512,420.28
PAULSON FIRE & FLOOD	\$686,587.20
PB PROAUDIO AND LIGHTING	\$271,162.08
PEARSON CANADA INC.	\$73,476.20
PEBT IN TRUST	\$1,089,283.51
POINTS WEST AUDIO VISUAL LTD	\$65,038.37
POWERSCHOOL CANADA ULC	\$87,873.77
REAL CDN SUPERSTORE	\$40,775.78
RIVER CITY WOODWORKS	\$37,284.02
RM OFFICE SOLUTIONS LTD.	\$97,195.62
ROCKY MOUNTAIN COLLISION	\$35,931.48
SCHOLANTIS LEARNING SYSTEM S IN	\$31,827.60
SCHOOLHOUSE PRODUCTS INC.	\$105,836.53
SHELL ENERGY NORTH AM ERICA (CA	\$131,442.20
SOFTCHOICE LP	\$962,019.74
SPORTFACTOR INC.	\$29,082.89
STAGING CANADELL LTD.	\$40,824.24
STAMBULIC ELECTRIC	\$28,967.40
STANTEC ARCHITECTURE LTD.	\$71,697.27
SUMMIT WORKS	\$71,397.54
TEACHER PENSION PLAN	\$3,769,688.22
TELUS	\$57,543.85
THE LAWN BARBERS	\$38,122.92
TIMCO HOIST SERVICES - 1210582	\$46,753.35
VENTURE MECHANICAL SYSTEM S LTD	\$572,691.03
W. INGRAM BUILDING MATERIALS L	\$47,994.42
WESTERN CANADA BUS	\$378,630.56
WESTERN ROOFING MASTER ROOFERS	\$741,885.90
WHITE LADDER PAINTING	\$56,003.15
WOLSELEY MECHANICAL GROUP - AL	\$72,501.34
WOOD WYANT	\$141,016.37
WORKSAFE BC ONLINE	\$368,201.53
XEROX CANADA LTD	\$113,749.99
TOTAL FOR SUPPLIERS WHERE PAYMENTS EXCEED \$25,000	\$ 19,046,526.81
SUPPLIERS PAID \$25,000.00 OR LESS	\$2,542,173.95
TOTAL PAYMENTS FOR GOODS & SERVICES	\$ 21,588,700.76

SCHOOL DISTRICT 5 (SOUTHEAST KOOTENAY)	
STATEMENT OF FINANCIAL INFORMATION	
YEAR ENDED JUNE 30, 2020	
	2020
Reconciliation of Payments per SOFI to June 30, 2020 Financial Statements	
Remuneration - all Employees per SOFI	48,060,730.97
Employee Expenses	464,854.96
Employer Premium for CPP/EI	2,557,789.40
Payments for Goods & Services	21,588,700.76
	\$ 72,672,076.09
Financial Statement Expenditures	71,772,306.00
Capital Asset Additions	4,691,839.00
Amortization of capital assets	- 3,409,042.00
2020 Prepaid Expenses	975,118.00
2019 Prepaid Expenses expensed in 2020	- 665,738.00
Expenses & Wages billed out to third parties, unions etc	636,682.36
GST Rebates	365,427.42
Net change to EFB Liability Account	- 98,419.00
Change in accounts payable	- 249,824.00
WCB recoveries	32,901.54
School Generated Fund Expenses	- 2,024,826.00
Insurance proceeds credited to expense/capital assets	673,435.58
Payments to Schools that were expensed	- 21,543.24
CAMS gross up on AFG recorded by journal entry	- 18,322.00
	72,659,995.66
Difference	12,080.43
other expenses recorded by journal entry such as bank charges, other miscellaneous expense recoveries posted by journal entry	

SOUTHEAST KOOTENAY PATHWAYS TO LEARNING



FSS Physical Education 7 & 8 enjoy the last day of sunny, dry weather in November and hike to a local waterfall.



DECEMBER, 2020





School District 5 (Southeast Kootenay)

PATHWAYS TO LEARNING

Vision	Mission	Values
Students love to learn here, staff love to work here, families love to gather here	Our students will graduate with dignity, purpose and options	Respect, Vision, Fairness, Collaboration, Integrity, Inclusion

Engaging All Learners

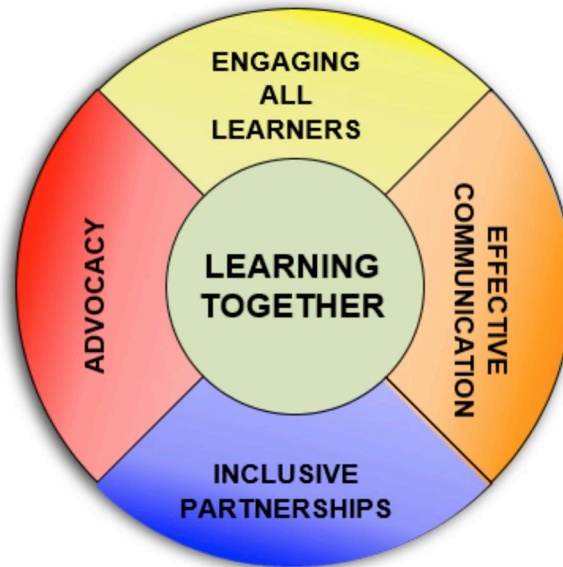
Goal: To inspire all learning partners to create and contribute to an engaging, personalized educational experience for our learners.

- Provide a safe, supportive environment that fosters continued growth in a rapidly changing environment
- Honour all pathways to graduation
- Acknowledge deeper learning opportunities based on individual strengths and abilities

Advocacy

Goal: Advocate for specific needs in our District and for public education in general.

- Encourage governments to fully fund public education
- Advance the replacement of aging schools through Ministry and community partnerships
- Provide a forum for the development and celebration of innovative practices



Effective Communication

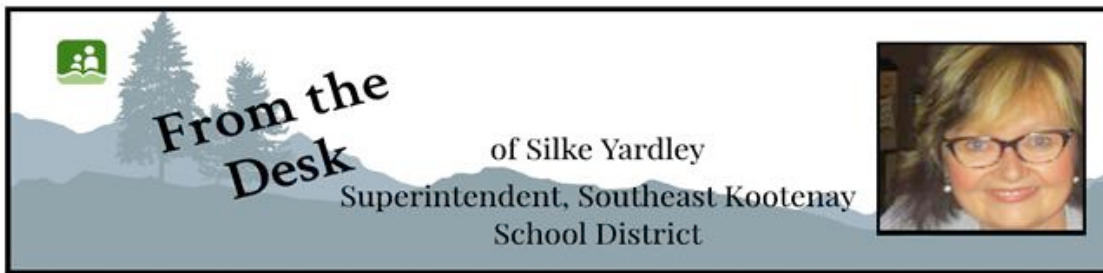
Goal: Continue to foster two-way, ethical communication between the District and all learners, students, staff, parents and community in a timely, concise and inclusive manner.

- Ensure information is current
- Provide user-friendly platforms
- Create opportunities for meaningful dialogue

Inclusive Partnerships

Goal: Cultivate opportunities for shared community awareness, engagement and resources to enhance student learning.

- Engage community participation in providing meaningful student learning opportunities
- Promote educational partnerships that enhance student learning and are beneficial to the community
- Advance active community engagement in real-world learning opportunities for students



Dear students, parents, extended families and staff:

As I am writing this, I am reflecting on 2020 and everything that has happened this year. Sometimes it is still difficult to wrap my head around the words “we are in a pandemic” as I never believed that in my or my children’s lifetime we would ever go through something like this.

As we are nearing the end of 2020 with an entirely new understanding of what a pandemic looks like, I reflect on the challenges we had in so many of our school communities. But in all of what we have been through there continues to be moments of wonder, moments of greatness and moments where we see our students learning, celebrating and thriving, our staff loving the time spent with their students, and our district taking pride in the accomplishments that our students and staff are achieving. I share my gratitude to all of you on the SD 5 team - all of you - students, parents, grandparents, community and staff.

I reflect back to the moment when I knew that “we weren’t in Kansas anymore” and that things had shifted significantly in our province and within our school community. This felt so unreal for all of us. The team always came together with a can do attitude to support what is best for students, which was wonderful to see. I am grateful to you.

Was it difficult? Absolutely.

Were we scared? Yes.

Did we overcome and create a place where our students are thriving? Yes we did!

*That was because of **YOU**, our SD 5 team!*

As we progressed through the year, some things shifted, changes were made, all the while working together keeping our eye and focus on the safety of our students and staff. You all pulled together to do what was best for our team. I am very grateful to be in a district where we work together and care for all our students and staff.

My challenge to you this holiday season is to write a letter to someone you are grateful for. Here is a link to an article that speaks to gratitude. It is well worth the [read](#).

I recommend, if you have not already done so, to please check out our SD 5 [Facebook](#) page and our SD5 [homepage](#). The purpose of these pages is to celebrate our successes together. You will see joy in our students, pride in our staff and the opportunities our students have “in a pandemic”. It is really remarkable to see our students fishing on the shore of a majestic river, building snow forts, learning survival skills or learning through play .

Please look out for your neighbour or an Elder who may be alone this holiday season, reach out, and take the time to connect. Your connections this year are so important and will be appreciated.

Take care of yourselves, enjoy a well-deserved rest and we will see you in January 2021!

Silke



Vision	Mission	Values
Students love to learn here, staff love to work here, families love to gather here.	Our students will graduate with dignity, purpose and options.	Respect, Vision, Fairness, Collaboration, Integrity, Inclusion

Engaging All Learners

Place Based Learning

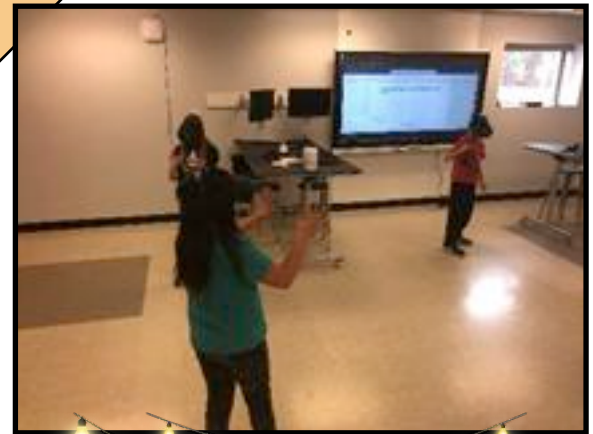
Learning about wayfinding and navigation are important skills in developing mapping, place-based learning, and spatial reasoning skills. Students in grade 3 at FJMES (Ms. Wittig, Ms. Griffiths, and Ms. Lewis) participated in a weeklong project to study mapping at different landmarks in Sparwood.



Prototyping for a better future

Mme Catherine's class at TM Roberts Elementary tried out the new Climate Action Kits. Students learned to code and design prototypes for a self-driving buggy that could plant trees to combat climate change.

Still getting to go places - We were worried the Oculus VR headsets at the Design Lab would have to sit on the shelf this year. That's until we created the **Interactive Technology** pilot program. Specific students get to come to the Design Lab in small groups to use technology to help enhance their writing. Students have explored the Arctic, Ann Frank's house, gone to space, and learned what its like to be a wizard, all in virtual reality. They also learned how to use Microsoft's reading and writing tools to do pre-write and post-write about their experiences. The students have improved their abilities to use voice to text technology and edit their own work.



Terrific Inventors

Mme Ashley's class were inventors for a day. They built and coded some unique designs using the new Lego Spike Kits at the lab. They excitedly embraced the design process, building, testing, and reiterating their contraptions throughout their day.

Both Design Labs are OPEN! Book your session by emailing Kim.Froehler@sd5.bc.ca in the Elk Valley and Ryan.Mckenzie@sd5.bc.ca in the Cranbrook area.

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Engaging All Learners

Mathletics/Mathseeds

We are so excited to be able to launch and support Mathletics/Mathseeds program district wide. The District Resource Centre has created accounts for over 1900 students! We also had 20 teachers attend the Mathletics Launch Webinar. The inclusive K-12 curriculum of Mathletics is aligned with the BC curriculum, which means we can serve all of our grade levels. We currently have participation at 12 of our district schools.



Reading Eggs

The District Resource Centre continues to offer Reading Eggs to School District 5 (Southeast Kootenay) elementary schools. Reading Eggs is an online program that supports students in their reading journey through interesting and engaging online activities and games. Reading Eggs has been a helpful resource for teachers providing remote instruction and we are excited to have 970 students and 70 teachers utilizing this program.

MusicPlay

Music Instruction is an important component of programming especially at the elementary level, often impacting every child in the school. The District Resource Centre is supporting all our students and their music teachers through our district subscription to MusicPlay, an online teaching resource purchased this November.

Messy Math

Thank you for the gear! Students at FJ Mitchell enjoying messy math with their new sit seats from the [CBEEN Outdoor Learning Store](#).



Congratulations to Leah-Rose Traverse at FJ Mitchell Elementary!!

Leah-Rose signed her class up for Take Me Outside for Learning and is the winner of the draw for \$500 at the CBEEN Outdoor Learning Store!!



Forest Habitat

Ms. Anselmo's class at Jaffray Elementary Junior Secondary made wonderful memories while they danced along with Baloo singing about the "bear necessities" in the Ancient Cottonwood Forest. They experienced lots of learning along the way!!!

To wrap up their forest habitat unit, the class celebrated by joining Mr. Fennema in the Wood Shop where they created little hedgehogs. The smiles on the children's faces says it all!!!!



TM Roberts Grade 6 students at Elizabeth Lake playing a game of camouflage while learning about themselves and others through nature.

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Engaging All Learners

Professional Development

On Friday, December 11, there will be a professional development opportunity for Education Assistants and Youth Care Workers held via Zoom. In the morning, all participants will hear from keynote speaker, Tamara Strijack. Tamara will be speaking about Emotional Safety: unpacking the role of emotion and defense.

In the afternoon, the Cranbrook staff will join a session with Trina Chivillo. Trina will be teaching our participants about Fetal Alcohol Spectrum Disorder (FASD) and how an FASD-informed approach to teaching and supporting students with FASD can also be utilized with students who have other complex learning needs or challenges.

That same afternoon, the Fernie staff will be learning about the Autism Spectrum Disorder from Leni Hogg. Leni will be drawing from the most recent research available as well as experiences with Autism in the classroom, at home and through university studies. Our EA's will learn what they need to know about neurodiverse learners.



Social emotional learning centre update

The fall learning group of the Social Emotional Learning Centre (SEL) has wrapped up at Highlands Elementary. Teacher, Tanya Meijer and Youth Care Worker, Nicole Babcock are eager to start with their new cohort at Steeples Elementary School in early December. Education Assistant, Adebisola Adebisin, has been recently hired to join the SELC Team.

This learning group of students will attend the Social Emotional Learning Centre until spring break. Following this, there is a possibility of a mini program in the spring.



Clerical Administrative Professional Day - December 11, 2020

The 2020 clerical professional development day on December 11th will look considerably different from last years' pro-d day as clerical will be meeting via TEAMS. Topics from various presenters include KEV, missed prep, conflict resolution, 7 Habits of Highly Effective People, coping skills and self-care and handling and awareness of micro-aggression and inclusive language. Should be a great day of learning for all!



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Inclusive Partnerships

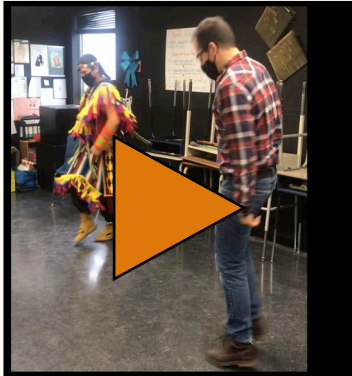
Ktunaxa Basics:

Christopher Horsethief put together a series of short videos on "Ktunaxa Basics". They are a great resource! Check them out [HERE](#)



Here is a photo of a unique opportunity arranged by Denise Bueckert at MBSS for her English class. After the class read Jessie Thistle's From the Ashes, Denise arranged for them to talk about the book with the author over Zoom. One of the students astutely pointed out, "we couldn't have done this after reading 1984."

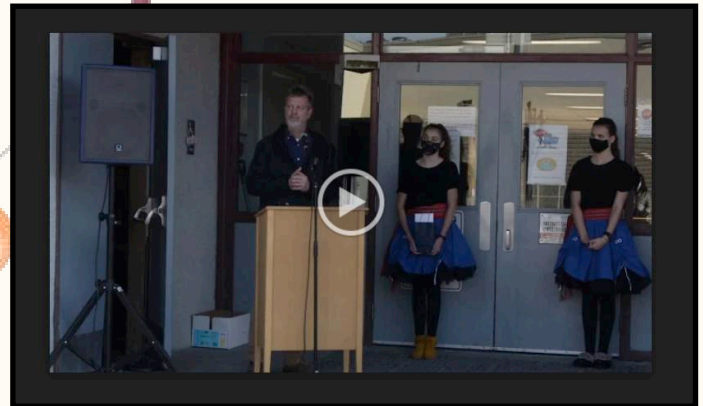
Nicholas Johnson, former student, teaching grass dancing moves to Mr. Popoff at LMS



Dual Credit Opportunities

We have been engaged in a series of meetings with our partners at College of the Rockies to look to expand on Dual Credit opportunities for School District 5 students. We are looking to expand our offerings to Diploma programs such as Early Childhood Educator and Human Service Worker.

We are excited about the conversations so far and look forward to making some announcements soon about offering these diverse options for our students.



Metis Flag Raising Nov. 16 - MBSS



Climate Action Change Movement - Students from Mount Baker Secondary School, along with their teachers Paul Matthews and Holly Millinoff, presented climate action initiatives to the Advocacy/Education Committee last week. Some of these initiatives were undertaken in their school last year and some they are currently working on this year. The students formed a climate action club last year in their school. Click on the picture to the left for the presentation! Thanks for all you are doing!



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Inclusive Partnerships

BC Tripartite Education Agreement Jointly Convened Annual Meeting (JCAM)

This past week the annual meeting in support of the BC Tripartite Education Agreement was held. We were fortunate enough to have the Education Ambassador from the Ktunaxa Nation join us and participate in this valuable day.

Considerable time was spent during this virtual meeting on the significant new legislation coming from the Provincial Legislature. The newly minted BC Declaration on the Rights of Indigenous Peoples Act is the first legislation of its kind at the provincial level and will be a ground breaking document for our province moving forward.

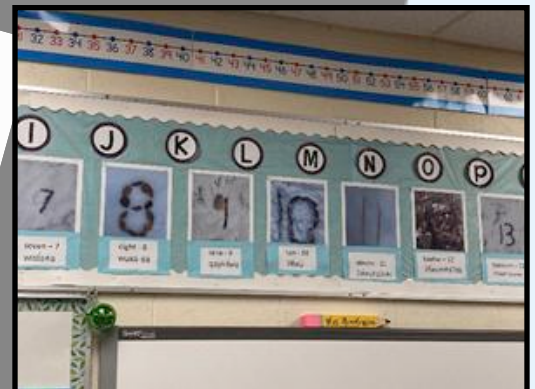
As well, two other topics of great interest to School Districts were discussed. There will be significant changes to targeted funds regulations coming from the Ministry and there are updates to the Local Education Agreement processes as well.

We look forward to working with our partners and stakeholders to honour these new regulations!



The grade 1/2 class at Steeples Elementary were excited to spend some Tinker Time with Mr. Duczec of Mount Baker Secondary School.

Mrs. Henderson's grade 1/2 at Steeples Elementary also completed the Giving Tree project and created a number line in English and Ktunaxa with materials they found outside.



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ADVOCACY

Recruitment, Recruitment, Recruitment, HR has teamed up with Make A Future to enhance the way the world sees our district postings. We are currently in the finishing stages of putting together a video that will showcase the wonderful communities that make up School District No. 5. This will be a video link on district postings that applicants considering a move to SD5 can review prior to applying for work. In addition, with the help of Thomas Skelton, Vice-Principal of Rocky Mountain Elementary School, Make A Future is working with Thomas to present a blog to feature on the Make A Future website about life in Elkford.

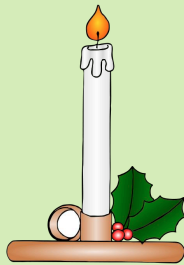
MBSS Vocal Jazz in the CBC Music Class Challenge

The Vocal Jazz ensemble is competing in the national competition for school music programs of all ages. Under the direction of Mr. Bueckert, the group had to choose and create their own version of a Canadian-content song from a list provided by the CBC, then make a live one-take video of the performance and submit it for adjudication. Check it out! Please give it a "like" and share! The hashtag is #cbcmusicclass.

The judges will be announcing their short list of finalists on December 8th, and the category winners on December 15th, live on CBC Q.



Elkford Secondary School's PE 10/11/12 students were rock climbing at the Arq Climbing Gym in Cranbrook. Students learned how to tie a figure 8 knot, secure their rope to their harness as well as how to belay.



Please enjoy a video created by Sean Roszell's IT class at ESS.



Inclusive Education Working Group

The Inclusive Education Working Group will be resuming in December. This will look different than last year as we will be meeting virtually. We are looking forward to working with our teachers and parent partners to set future direction for student services.

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Ministry of Education Update

On November 26, 2020 Premier John Horgan [announced](#) a new Cabinet, including the appointment of MLA Jennifer Whiteside as Minister of Education. As the re-appointed Deputy Minister of Education, the Ministry is looking forward to working with Minister Whiteside to fulfill the expectations outlined in the [mandate letter](#). Minister Whiteside brings a wealth of leadership and expertise as a policy researcher, health expert and labour relations specialist through her work in B.C. and across Canada.



The Ministry is working with the BC Centre for Disease Control and the K-12 Education Restart Steering Committee to develop a Q&A document for schools and school districts to assist them in interpreting the new provincial orders and updated WorkSafe BC guidance regarding COVID-19. The Q&A document will be disseminated next week and topics will include mask requirements, employee health checks, school programs and sports, and community use of schools. In the interim, please email educ.covid@gov.bc.ca if you have questions or require assistance.



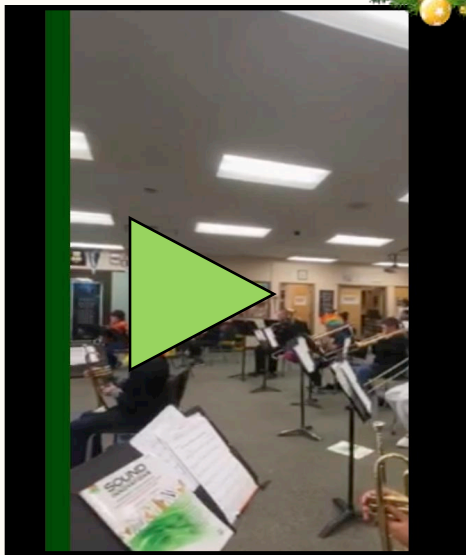
Featured Topics

- **[Teaching](#)**
A great teacher has always been the key to outstanding learning experiences. As our education system continues to evolve, the teacher’s role is shifting from information provider to facilitator – a professional who helps each student learn how to learn.
- **[Administration](#)**
Access information and data such as education standards, capital planning funding, reporting, programming and enrolment tracking. Use it to manage and develop programs, support leadership and plan for the future.
- **[Legislation & Policy](#)**
See how laws and regulations are used to govern administration, partnerships and operation of B.C.’s education system.



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Schools

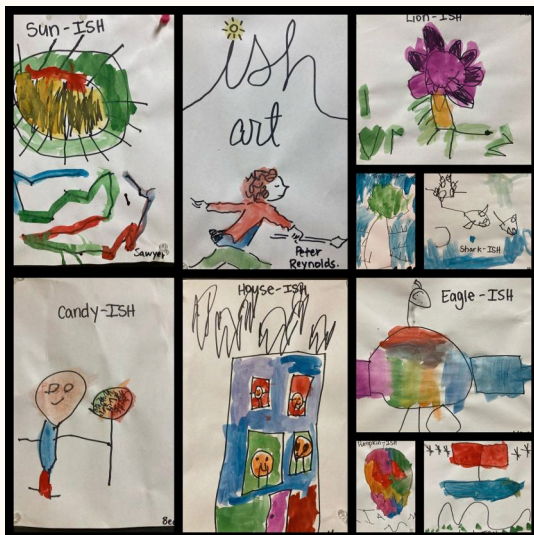


Parkland Middle School Band

**Lois Ehman, 2020 CBAL Champions
for Literacy Award Winner**



Congratulations Dr. Atwal!!



**Mme. Heyde's kindergarten class at Ecole
TM Roberts. Inspired by the book "Ish" by
Peter Reynolds.**



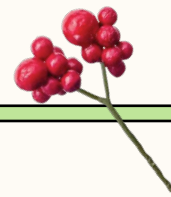
Grade 2 students explored and looked
for animal tracks in the forest near
EIDES!



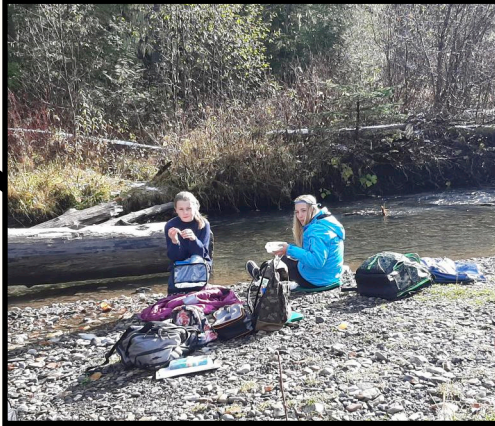
**SES students in Ms.
Wilson's class joined
Ms. Henderson's class
outside for math.**

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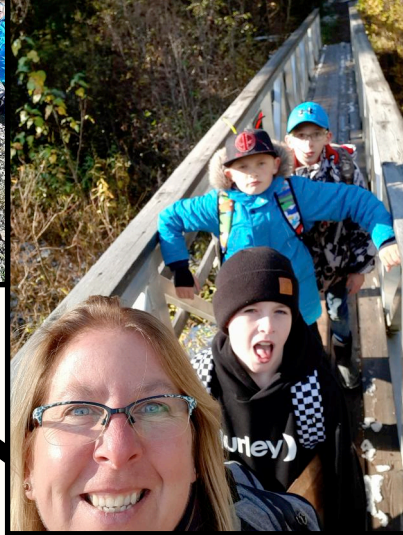
Schools



Mr. Buck's Grade 6 Wildsight trip
FJMES



new playground at TMRES



Snow fun at FJMES



TMRES scientists testing the
water quality of Joseph creek



SSS class skating



Grade 9 FSS



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Schools



Elders in residence program at MBSS



Quarter One art show, "Behind the Mask", October 29th was organized largely by MBSS grade 12 art student, Dylann Couttie. Included was art work inspired by one's fear and living through the anxiousness of being a teen in 2020. A portion of the proceeds went to the Food Bank.



HES Remembers



Poppy Rocks at SSS



Final project for the Biodiversity Unit in Science at IDES



GTES Kindergarten

Vision	Mission	Values
Students love to learn here, staff love to work here, families love to gather here.	Our students will graduate with dignity, purpose and options.	Respect, Vision, Fairness, Collaboration, Integrity, Inclusion

December 2, 2020

School Name	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
Jaffray Elem-Jr Secondary	17	21	20	25	18	19	30	15	18	20	18	0	0	221
Isabella Dicken Elementary	72	88	64	72	54	72	61	0	0	0	0	0	0	483
Frank J Mitchell Elementary	55	63	50	48	54	49	55	0	0	0	0	0	0	374
Rocky Mountain Elementary	34	36	40	36	38	43	29	0	0	0	0	0	0	256
Mount Baker Secondary	0	0	0	0	0	0	0	0	0	0	255	202	230	687
Laurie Middle School	0	0	0	0	0	0	0	115	130	99	0	0	0	344
Amy Woodland Elementary	31	34	36	36	42	39	40	0	0	0	0	0	0	258
T M Roberts Elementary	46	51	42	46	51	57	47	0	0	0	0	0	0	340
Gordon Terrace Elementary	32	37	36	37	41	45	49	0	0	0	0	0	0	277
Highlands Elementary	24	30	25	29	36	36	35	0	0	0	0	0	0	215
Pinewood ELEM - Cranbrook	16	20	12	18	13	27	20	0	0	0	0	0	0	126
Steeple Elementary	28	29	22	18	28	29	32	0	0	0	0	0	0	186
Kootenay Orchards	38	20	28	36	22	31	43	0	0	0	0	0	0	218
Kootenay Learning Campus	0	0	0	0	0	0	0	0	0	0	0	5	89	94
Parkland Middle School	0	0	0	0	0	0	0	152	135	140	0	0	0	427
Elkford Secondary	0	0	0	0	0	0	0	40	31	33	31	24	28	187
Fernie Secondary	0	0	0	0	0	0	0	66	69	57	56	64	68	380
Sparwood Secondary	0	0	0	0	0	0	0	61	44	51	40	36	35	267
Kootenay Educational	0	0	0	0	0	0	0	0	0	0	22	30	67	119
Kootenay Discovery School	13	10	16	11	10	21	9	13	22	35	15	22	65	262
Totals	406	439	391	412	407	468	450	462	449	435	437	383	582	5721



November 26, 2020

Honourable Jennifer Whiteside
Minister of Education
Parliament Buildings
Victoria, British Columbia V8V 1X4

Dear Minister Whiteside:

Thank you for agreeing to serve British Columbians as Minister of Education. You are taking on this responsibility at a time when people in our province face significant challenges as a result of the global COVID-19 pandemic.

COVID-19 has turned the lives of British Columbians upside down. None of us expected to face the challenges of the past number of months, yet British Columbians have demonstrated incredible resilience, time and time again. We will get through the pandemic and its aftereffects by building on this resilience and focusing on what matters most to people.

British Columbians voted for a government focused on their priorities: fighting the COVID-19 pandemic, providing better health care for people and families, delivering affordability and security in our communities, and investing in good jobs and livelihoods in a clean-energy future.

I expect you – and the work of your ministry – to focus on the commitments detailed in our platform, *Working for You*, along with the following foundational principles:

- **Putting people first:** Since 2017, our government has focused on making decisions to meet people's needs. That focus drove our work in our first term and will continue to be our priority. British Columbians are counting on the government to keep them safe and to build an economic recovery that works for everyone, not just those at the top. Keeping people at the centre of everything we do means protecting and enhancing the public services people rely on and working to make life more affordable for everyone.
- **Lasting and meaningful reconciliation:** Reconciliation is an ongoing process and a shared responsibility for us all. The unanimous passage of the *Declaration on the Rights of Indigenous Peoples Act* was a significant step forward in this journey. True

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reconciliation will take time and ongoing commitment to work with Indigenous peoples as they move toward self-determination. Our government – and every ministry – must remain focused on creating opportunities for Indigenous peoples to be full partners in our economy and providing a clear and sustainable path for everyone to work toward lasting reconciliation.

- **Equity and anti-racism:** Our province's history, identity and strength are rooted in its diverse population. Yet racialized and marginalized people face historic and present-day barriers that limit their full participation in their communities, workplaces, government and their lives. Our government has a moral and ethical responsibility to tackle systemic discrimination in all its forms – and every ministry has a role in this work. While our caucus elected a record number of women, more work remains to address gender equity. Delivering on our commitments to address racial discrimination will require a commitment by all of government to ensure increased IBPOC (Indigenous, Black and People of Colour) representation within the public service, including in government appointments. Our efforts to address systemic discrimination must also inform policy and budget decisions by reviewing all decisions through a Gender-Based Analysis Plus (GBA+) lens.
- **A better future through fighting climate change:** In 2018, our government launched our CleanBC climate action plan. CleanBC puts British Columbia on the path to a cleaner, better future by building a low-carbon economy with new clean-energy jobs and opportunities, protecting our air, land and water and supporting communities to prepare for climate impacts. It is every Minister's responsibility to ensure your ministry's work continues to achieve CleanBC's goals.
- **A strong, sustainable economy that works for everyone:** We will continue our work to support British Columbians through the pandemic and the economic recovery by investing in health care, getting people back to work, helping businesses and communities, and building the clean, innovative economy of the future. Our plan will train the workforce of tomorrow, help businesses hire and grow and invest in the infrastructure needed to build our province.

The pandemic has reminded us that we're strongest when we work together. Delivering on our commitments to people will require a coordinated effort with your cabinet and caucus colleagues, supported by the skilled professionals in the public service. You will also support your cabinet colleagues to do their work, particularly where commitments cross ministry lines.

British Columbians expect their elected representatives to work together to advance the broader public good despite their partisan perspectives. That means seeking out, fostering and championing good ideas, regardless of their origin. I expect you to reach out to elected members from all parties as you deliver on your mandate. Further, you will build thoughtful and sustained relationships through public and stakeholder engagement plans that connect with people to incorporate their perspectives early in the policy development process. These plans must include measurable outcomes and ensure active dialogue and ongoing outreach in your ministry's actions and priorities.

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Over the course of our mandate, I expect you will make progress on the following items:

- Ensure quality public education continues to be delivered during and after the COVID-19 pandemic through implementation of appropriate guidelines to ensure safety.
- Support COVID-19 recovery by fast-tracking improvements to online and remote learning, including investing in more computers and tablets, more training for teachers and support staff, and new ways to improve social e-learning to promote group interactions between students and teachers.
- Work with the Minister of Children and Family Development and the Minister of State for Child Care to integrate child care into the broader learning environment by developing a strategy to move delivery of child care into the Ministry of Education by 2023.
- Support the Minister of State for Child Care and the Minister of Children and Family Development to work toward providing universal access to before and after school care, prioritizing care on school grounds so parents know their children are safe at one place for the full work day.
- Continue to invest in new and modernized schools, including focusing on meeting seismic requirements and climate change and energy efficiency standards as set out in our CleanBC plan.
- With support from the Minister of Indigenous Relations and Reconciliation, lead work to put more Indigenous languages into B.C.'s curriculum.
- Build on investments into mental health supports for students and staff to better support children and youth with special needs and their families, so everyone involved in our kids' learning gets the help they need.
- To help make sure students are properly fed for learning, work with school districts to create more local school meal programs based on district data and priorities, and work with the Minister of Agriculture, Food and Fisheries to integrate Feed BC into this plan so that districts can include locally grown food.
- Continue to take the pressure off parents to fundraise while giving students safe, accessible playgrounds by expanding our government's Playground Fund to more schools.
- Deliver targeted investments to help make sure students have the classroom supplies they need to succeed, so parents and teachers don't have to pay the full cost out-of-pocket.
- Support the work of the Minister of Mental Health and Addictions to provide dedicated mental health teams in school districts.

Our work as a government must continually evolve to meet the changing needs of people in this province. Issues not contemplated in this letter will come forward for government action and I

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ask you to bring such matters forward for consideration by the Planning and Priorities Committee of cabinet, with the expectation that any proposed initiatives will be subject to the usual cabinet and Treasury Board oversight. Your ministry's priorities must reflect our government's overall strategic plan as determined by cabinet.

All cabinet members are expected to review, understand, and act according to the *Members' Conflict of Interest Act* and conduct themselves with the highest level of integrity. As a minister of the Crown, your conduct will reflect not only on you but on cabinet and our government. You are responsible for providing strong, professional and ethical leadership within cabinet and your ministry. You will establish a collaborative working relationship with your deputy minister and the public servants under their direction who provide the professional, non-partisan advice that is fundamental to delivering on our government's priorities. You must ensure your minister's office meets the highest standards for integrity and provides a respectful and rewarding environment for all staff.

My commitment to all British Columbians is to do my level best to make sure people's lives are better, safer and more affordable. I believe the challenges we face can and will be overcome by working together. By way of this letter, I am expressing my faith that people can expect the same commitment from you.

Sincerely,



John Horgan
Premier



**Ministry of Education
Resource Management Division**

2019/20 Special Education Enrolment Audit

AUDIT REPORT

SCHOOL DISTRICT No. 5 (Southeast Kootenay)

2019/20 SPECIAL EDUCATION ENROLMENT AUDIT REPORT SCHOOL DISTRICT No. 5 (Southeast Kootenay)

Background

The Ministry of Education funds boards of education based on the boards' reported enrolment as of September 30th each year and supplemental Special Needs classifications in September and February. The boards report students with special needs to the Ministry on *Form 1701: Student Data Collection* (Form 1701).

In the 2019/20 school year, school boards reported 31,798 students enrolled in the low incidence supplemental special education funding categories at September 2019. School District No. 5 (Southeast Kootenay) reported 490 students in the supplemental special education funding categories as of September 30, 2019. For the purpose of this compliance audit, School District No. 5 (Southeast Kootenay) reported 18 student claims in the Physically Dependent Category (Code A), 29 student claims in the Moderate to Profound Intellectual Disability Category (Code C), 53 student claims in the Physical Disability or Chronic Health Impairment Category (Code D), four student claims in the Visual Impairment Category (Code E), 19 student claims in the Deaf or Hard of Hearing Category (Code F), 175 student claims in the Autism Spectrum Disorder Category (Code G), and 192 student claims in the Intensive Behavior Intervention/Serious Mental Illness Category (Code H).

The Ministry of Education annually conducts Special Education enrolment audits, in selected school districts, to verify reported enrolment on Form 1701. School districts are selected for audit based on a variety of factors, including the length of time since their last audit, the district's incidence levels compared to the provincial incidence levels, and changes in enrolment.

Purpose

The purpose of the Special Education enrolment audit is to provide assurance to the Ministry of Education and boards of education that school districts are complying with the instructions contained in [*Form 1701: Student Data Collection, Completion Instructions for Public Schools*](#) and Ministry policies are being followed. The audit also provides assurance that the students reported are receiving the service and have been placed in the appropriate special education category, as per the [*Special Education Services: A Manual of Policies, Procedures and Guidelines \(April 2016\)*](#).

Description of the Audit Process

A Special Education enrolment audit was conducted in School District No. 5 (SE Kootenay) during the week of February 18, 2020.

An entry meeting was held on February 18, 2020 with the Superintendent, Secretary Treasurer, Director of Student Learning and Innovation, District Principal Student Services, Student Services Coordinator and two Executive Assistants. Daily meetings with the District Principal

Student Services were held to present preliminary findings and to seek clarification related to the contents of files.

The sample consisted of 18 student files reported in the Physically Dependent category (Code A), 15 student files in the Moderate to Profound Intellectual Disability category (Code C), 53 student files in the Physical Disability or Chronic Health Impairment category (Code D), four student files in the Visually Impaired category (Code E), ten student files in the Deaf or Hard of Hearing category (Code F), 40 student files in Autism Spectrum Disorder category (Code G), and 100 student files in Intensive Behavior Interventions/Serious Mental Illness (Code H) special needs categories were reviewed and evaluated to determine if the students in these categories were accurately reported on Form 1701.

The file review process encountered an issue regarding several students claimed in Code A with diagnoses of Autism Spectrum Disorder and Global Developmental Delay. Although these students required a great deal of support, the evidence in the files did not support that students were completely dependent on others for meeting all five daily living needs, nor that they required assistance at all times for mobility. It was determined a visit to the schools was not required as there was sufficient evidence in the student files to confirm the students did not meet the criteria for a Physically Dependent claim in Code A.

An exit meeting was held with the Superintendent, Secretary Treasurer, Director of Student Learning and Innovation, District Principal Student Services, Student Services Coordinator and two Executive Assistants on February 21, 2020. The auditors reviewed the purpose of the audit and the audit criteria, explained the audit reporting process, reported their findings, clarified any outstanding issues, discussed reclassifications for the 2019/20 school year, and expressed appreciation for the assistance provided.

Observations

Of the 18 student files reviewed by the auditors in Code A

- five student claims were recommended for reclassification to Code G or C
- one student claim was recommended for reclassification to Code D

Of the 53 student files reviewed by the auditors in Code D:

- one student claim was recommended for reclassification to Code H
- one student claim was recommended for reclassification to the Learning Disabilities category (Code Q)

Of the 100 student files reviewed by the auditors in Code H:

- two student claims were recommended for reclassification to the Moderate Behaviour Support/Mental Illness category (Code R)

There were no recommended reclassifications for the student files reviewed by the auditors in Code C, Code E, Code F, or Code G.

The auditors found that:

- Six student claims did not have evidence to meet criteria for placement in the Physically Dependent Category (Code A). Evidence verified these students had been previously claimed in Code G or Code C. There was no evidence to indicate there had been any change to the initial diagnoses or the level of support required and provided. The evidence verified the students did not require assistance at all times for all major daily living needs in accordance with the Special Education Manual of Policies, Procedures and Guidelines.
 - five students had multi-disciplinary assessments by Interior Health Children's Assessment Network (IHCAN) or BC Autism Assessment Network (BCAAN) and met the criteria for Autism Spectrum Disorder (Code G) or Global Developmental Delay (Code C).
 - one student was diagnosed with Down Syndrome and met the criteria for Physical Disability/Chronic Health Impairment (Code D).
- Two student claims in Code D did not have evidence to meet the criteria for the Physical Disability/Chronic Health Impairment category.
 - One student claim had no evidence of a medical diagnosis to support placement in this category. There was a letter from a physician which did not verify a medical diagnosis. There was evidence in the student file to support a claim in Code H.
 - One student claim had a diagnosis of Childhood Apraxia of Speech (CAS). This diagnosis meets the criteria for Learning Disabilities (Code Q) in accordance with the Special Education Manual of Policies, Procedures and Guidelines.
- Two student claims for Code H did not have evidence to meet the criteria for placement in the Intensive Behaviour Interventions/Serious Mental Illness Category. These two students did not have current evidence of antisocial, extremely disruptive behaviour or serious mental illness. Both students were verified to meet criteria aligned with Requiring Behaviour Support or with Mental Illness (Code R).
- The diagnostic information was relative to each category claim and contained current, pertinent and dated evidence to support the criteria in each category.
- Instructional planning tools were a helpful support in the placement and planning for some students.
- The IEPs were current and comprehensive with the diagnostic information thoroughly summarized on the IEP.
- The IEP used consistently throughout the District contained competency based language with all the required components of an IEP met.
- There were Transition goals (where appropriate) evidenced throughout the IEPs in the sample.
- The IEPs for students in all categories were consistently written to reflect the needs of individual students. The goals and strategies often reflected recommendations from various assessments or medical reports.
- Code H student files contained a considerable amount of evidence to support the additional services provided to students. Outside agency support and collaboration was well documented.
- There was evidence in all the student files of on-going reviews as a measure to align the criteria for placement in the category students were claimed.
- There were a number of forms developed by the District that contained information assisting the verification process. These included: Designation Form, Supplemental Plans for

Category A, Continuum of Services and Programs–Behavior Interventions, Record of Communication and Year End Review of IEP. In most instances, many of the forms were found to be utilized consistently throughout the District.

- All the student claims reviewed in Code G contained evidence of well-defined services and programs.

Recommendations:

The auditors recommend that:

- The District’s support services staff ensure student claims in the Physically Dependent category (Code A) contain assessment documentation verifying the student is completely dependent on others for meeting all major daily living needs and that the student requires assistance at all times for feeding, dressing, toileting, mobility and personal hygiene, as outlined in the Special Education Manual of Policies, Procedures and Guidelines.
- The District’s support services staff ensure student claims in Code D meet the criteria listed in the Special Education Manual of Policies, Procedures and Guidelines for that category.
 - There must be evidence of a medical diagnosis in one or more of the following areas: nervous system impairment that impacts movement/mobility, musculoskeletal condition; and/or, chronic health impairment that seriously impacts student’s education and achievement.
 - There must be evidence that functioning and education is significantly affected by the physical disability or chronic health impairment.
 - There must be evidence indicating the special education services the student is receiving to address the needs identified.
- The District’s support services staff ensure student claims in Code H have evidence that meets the criteria listed in the Special Education Manual of Policies, Procedures and Guidelines.
 - For students with a serious mental illness, there must be evidence of a mental health assessment made by a mental health professional.
 - For students needing intensive behaviour support, there must be evidence of a behavioural assessment indicating antisocial, extremely disruptive behaviour in most other environments and consistently over time.
 - There must be evidence that the planning is coordinated, across-agency and community using integrated case management.
- The District report only student claims in each category when there is evidence to verify the Special Education Manual of Policies, Procedures and Guidelines requirements have been met.
- The District support services staff ensure student files are updated and reviewed regularly to ensure appropriate service provision and alignment with the category criteria in which students are claimed for the reported school year.

Auditors' Comments

The auditors wish to express their appreciation to the District staff for their cooperation and hospitality during the audit.

**Funding and Financial Accountability Branch
Resource Management Division
Ministry of Education
February 24, 2020**

Statement of Disclosure

Financial Disclosure Act

You must complete a Statement of Disclosure form if you are:

- a nominee for election to provincial or local government office*, as a school trustee or as a director of a francophone education authority
- an elected local government official
- an elected school trustee, or a director of a francophone education authority
- an employee designated by a local government, a francophone education authority or the board of a school district
- a public employee designated by the Lieutenant Governor in Council

**("local government" includes municipalities, regional districts and the Islands Trust)*

Who has access to the information on this form?

The Financial Disclosure Act requires you to disclose assets, liabilities and sources of income. Under section 6 (1) of the Act, statements of disclosure filed by nominees or municipal officials are available for public inspection during normal business hours. Statements filed by designated employees are not routinely available for public inspection. If you have questions about this form, please contact your solicitor or your political party's legal counsel.

What is a trustee?– s. 5 (2)

In the following questions the term "trustee" does not mean school trustee or Islands Trust trustee. Under the Financial Disclosure Act a trustee:

- holds a share in a corporation or an interest in land for your benefit, or is liable under the Income Tax Act (Canada) to pay income tax on income received on the share or land interest
- has an agreement entitling him or her to acquire an interest in land for your benefit

Person making disclosure:	<input type="text" value="last name"/>	<input type="text" value="first & middle name(s)"/>
Street, rural route, post office box:	<input type="text"/>	
City:	Province:	Postal Code:
	<input type="text"/>	<input type="text"/>
Level of government that applies to you:	<input type="radio"/> provincial <input type="radio"/> local government <input type="radio"/> school board/francophone education authority	

If sections do not provide enough space, attach a separate sheet to continue.

Assets – S. 3 (a)

List the name of each corporation in which you hold one or more shares, including shares held by a trustee on your behalf:

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

Liabilities – s. 3 (e)

List all creditors to whom you owe a debt. Do not include residential property debt (mortgage, lease or agreement for sale), money borrowed for household or personal living expenses, or any assets you hold in trust for another person:

creditor's name(s)

creditor's address(es)

Income – s. 3 (b-d)

List each of the businesses and organizations from which you receive financial remuneration for your services and identify your capacity as owner, part-owner, employee, trustee, partner or other (e.g. director of a company or society).

- Provincial nominees and designated employees must list all sources of income in the province.
- Local government officials, school board officials, francophone education authority directors and designated employees must list only income sources within the regional district that includes the municipality, local trust area or school district for which the official is elected or nominated, or where the employee holds the designated position

your capacity

name(s) of business(es)/organization(s)

Real Property – s. 3 (f)

List the legal description and address of all land in which you, or a trustee acting on your behalf, own an interest or have an agreement which entitles you to obtain an interest. Do not include your personal residence.

- Provincial nominees and designated employees must list all applicable land holdings in the province
- Local government officials, school board officials, francophone education authority directors and designated employees must list only applicable land holdings within the regional district that includes the municipality, local trust area or school district for which the official is elected or nominated, or where the employee holds the designated position

legal description(s)

address(es)

Corporate Assets – s. 5

Do you individually, or together with your spouse, child, brother, sister, mother or father, own shares in a corporation which total more than 30% of votes for electing directors? (Include shares held by a trustee on your behalf, but not shares you hold by way of security.)

no yes

If yes, please list the following information below & continue on a separate sheet as necessary:

- the name of each corporation and all of its subsidiaries
- in general terms, the type of business the corporation and its subsidiaries normally conduct
- a description and address of land in which the corporation, its subsidiaries or a trustee acting for the corporation, own an interest, or have an agreement entitling any of them to acquire an interest
- a list of creditors of the corporation, including its subsidiaries. You need not include debts of less than \$5,000 payable in 90 days
- a list of any other corporations in which the corporation, including its subsidiaries or trustees acting for them, holds one or more shares.

_____ *signature of person making disclosure*

_____ *date*

Where to send this completed disclosure form:

Local government officials:

... to your local chief election officer

- with your nomination papers, and

to the officer responsible for corporate administration

- between the 1st and 15th of January of each year you hold office, and
- by the 15th of the month after you leave office

School board trustees/ Francophone Education Authority directors:

... to the secretary treasurer or chief executive officer of the authority

- with your nomination papers, and
- between the 1st and 15th of January of each year you hold office, and
- by the 15th of the month after you leave office

Nominees for provincial office:

- with your nomination papers. If elected you will be advised of further disclosure requirements under the *Members' Conflict of Interest Act*

Designated Employees:

... to the appropriate disclosure clerk (local government officer responsible for corporate administration, secretary treasurer, or Clerk of the Legislative Assembly)

- by the 15th of the month you become a designated employee, and
- between the 1st and 15th of January of each year you are employed, and
- by the 15th of the month after you leave your position

Print Form

Clear Form