



**SD70 (ALBERNI) BOARD OF EDUCATION
PUBLIC MINUTES
5:00 pm – September 10, 2019
Administration Office, Port Alberni, B.C.**

Trustees P. Craig, J. Bennie, R. Buchanan, C. Washington, L. Ransom, S. Leslie, C. Watts
Administration: G. Smyth, B. Witte, L. Cheetham
P&VP: D. Maher

Call to Order – 5:10pm Trustee Craig in the Chair.

Trustee Craig acknowledged the Tseshaht and Hupacasath people on whose territory we live, work and learn.

Questions/Approval of Agenda

Moved by Trustee Watts and seconded by Trustee Buchanan that the Agenda of September 10, 2019 be approved with the addition of the following:

6.6 *USS Global Education 12 Travel Request*

CARRIED

Conflict of Interest Declaration – Nil

1.0 Adoption of Minutes

Moved by Trustee Buchanan and seconded by Trustee Ransom that the minutes of June 11, 2019 be approved.

CARRIED

2.0 Announcements of the Chair

3.0 Good News from the Schools

3.1 Eighth Avenue Learning Centre

Trustee Buchanan noted that the Knitting Program is starting its 9th year.

4.0 Trustee Statements

- Trustee Craig attended the Kindergarten Orcas program as well as other events.
- Trustee Buchanan attended the Agriculture Committee meeting today.

5.0 Petitions/Delegations/Presentations - Nil

6.0 Staff Reports

6.1 Audited Financial Statements 2018-19

Lenora Lee from KPMG presented their report on the 2018-19 Financial Statements. The Secretary-Treasurer followed up with his report and asked for a motion to approve the 2018-19 Financial Statements as presented.

Moved by Trustee Washington and seconded by Trustee Buchanan that the board approve the 2018-19 Financial Statements as presented.

CARRIED

6.2 Superintendent’s Report

The Superintendent provided a report for July and August, including an update on 2019/20 enrolment and school startup – *attached*.

6.3 Expenditures for May 2019

Moved by Trustee Watts and seconded by Trustee Ransom that the expenditures for the month of May 2019 be approved as follows:

Description	May
Supplies and Services	\$553,512.81
Salaries and Benefits	\$3,595,805.69
	\$4,149,318.50

CARRIED

6.4 Expenditures for June 2019

Moved by Trustee Ransom and seconded by Trustee Buchanan that the expenditures for the month of June 2019 be approved as follows:

Description	June
Supplies and Services	\$669,978.40
Salaries and Benefits	\$4,244,198.03
	\$4, 914,176.43

CARRIED

6.5 Expenditures for July 2019

Moved by Trustee Watts and seconded by Trustee Leslie that the expenditures for the month of July 2019 be approved as follows:

Description	July
Supplies and Services	\$1,425,136.51
Salaries and Benefits	\$2,162,999.19
	\$3,588,135.70

CARRIED

6.6 USS Global Education 12 Travel Request

Moved by Trustee Washington and seconded by Trustee Buchanan that the board approve the request from USS Global Education 12 to travel to Guatemala for Spring Break 2020 at no cost to the board.

CARRIED

7.0 Executive Committee Reports

7.1 September 4, 2019

8.0 Unfinished Business/New Business

8.1 Renaming of Schools and District

Mr. Smyth discussed the process of renaming schools and the district in accordance of AP 3290: Naming of Schools. AW Neill and USS are the two schools in which concerns regarding names have been raised. He also noted interest on changing the name of the District to encompass the geographic region. Consultation on potential name changes will begin shortly.

9.0 Policy Development - Nil

10.0 Correspondence – Action Required

11.0 Correspondence – For Information - Nil

13.0 Internal District Committees - Nil

14.0 External or Community Committees

14.1 Port Alberni Advisory Traffic – *Trustee Ransom*

14.2 Port Alberni Museum & Heritage Commission – *Trustee Craig*

15.0 Audience Question Period

- ADTU President Cindy Hewitt asked where remedy is posted on the Financial Statement to which Mr. Cheetham replied. Ms. Hewitt also asked if another teacher will be hired to accommodate the 35 extra students enrolled. Mr. Smyth replied that there is space for them in schools. Ms. Hewitt thanked everyone for working so hard for the students and is excited to be working in the capacity of ADTU President.

The Chairperson adjourned the meeting at 6:14 p.m. The next regular meeting of the Board of Education will be held on October 8, 2019 at Ucluelet Elementary at 5:00 p.m.

Trustee Craig, Chair

L. Cheetham, Secretary-Treasurer

Audited Financial Statements of

School District No. 70 (Alberni)

June 30, 2019

School District No. 70 (Alberni)

June 30, 2019

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School District No. 70 (Alberni)

MANAGEMENT REPORT

Version: 6665-5919-3936

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 70 (Alberni) 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. 70 (Alberni) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG, 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. 70 (Alberni) 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. 70 (Alberni)

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 70 (Alberni)

Statement of Financial Position

As at June 30, 2019

Statement 1

	2019 Actual	2018 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	6,807,251	6,846,155
Accounts Receivable		
Due from Province - Ministry of Education	95,816	
Other (Note 3)	261,566	173,808
Total Financial Assets	<u>7,164,633</u>	<u>7,019,963</u>
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	4,393,854	4,141,515
Unearned Revenue (Note 5)	102,200	73,000
Deferred Revenue (Note 6)	2,056,669	1,895,437
Deferred Capital Revenue (Note 7)	66,457,695	66,703,573
Employee Future Benefits (Note 8)	606,602	675,005
Debt (Note 9)	264,993	297,298
Total Liabilities	<u>73,882,013</u>	<u>73,785,828</u>
Net Financial Assets (Debt)	<u>(66,717,380)</u>	<u>(66,765,865)</u>
Non-Financial Assets		
Tangible Capital Assets (Note 10)	80,683,966	81,331,467
Restricted Assets (Endowments) (Note 11)	30,000	30,000
Prepaid Expenses	175,428	117,303
Total Non-Financial Assets	<u>80,889,394</u>	<u>81,478,770</u>
Accumulated Surplus (Deficit) (Note 13)	<u>14,172,014</u>	<u>14,712,905</u>

Contractual Obligations (Note 15)

Approved by the Board

Signature of the Chairperson of the Board of Education

Date Signed

Signature of the Superintendent

Date Signed

Signature of the Secretary Treasurer

Date Signed

School District No. 70 (Alberni)

Statement of Operations
Year Ended June 30, 2019

Statement 2

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	40,518,292	40,346,880	39,419,142
Other	34,500	90,300	6,662
Tuition	75,000	65,700	3,000
Other Revenue	4,124,197	4,516,065	4,511,019
Rentals and Leases	50,000	94,361	92,235
Investment Income	30,000	60,365	41,560
Gain (Loss) on Disposal of Tangible Capital Assets			(189,092)
Amortization of Deferred Capital Revenue	2,335,900	2,335,900	2,289,455
Total Revenue	<u>47,167,889</u>	<u>47,509,571</u>	<u>46,173,981</u>
Expenses (Note 17)			
Instruction	35,952,307	36,399,764	34,753,716
District Administration	2,281,133	2,110,713	2,185,892
Operations and Maintenance	7,694,936	7,653,880	7,685,577
Transportation and Housing	1,950,993	1,876,077	1,877,167
Debt Services	10,122	10,028	39,136
Total Expense	<u>47,889,491</u>	<u>48,050,462</u>	<u>46,541,488</u>
Surplus (Deficit) for the year	<u>(721,602)</u>	<u>(540,891)</u>	<u>(367,507)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		14,712,905	15,080,412
Accumulated Surplus (Deficit) from Operations, end of year		<u>14,172,014</u>	<u>14,712,905</u>

School District No. 70 (Alberni)

Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2019

	2019 Budget (Note 16) \$	2019 Actual \$	2018 Actual \$
Surplus (Deficit) for the year	<u>(721,602)</u>	<u>(540,891)</u>	<u>(367,507)</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(2,122,022)	(2,431,879)	(3,610,790)
Amortization of Tangible Capital Assets	3,079,380	3,079,380	2,968,432
Net carrying value of Tangible Capital Assets disposed of			1,960,077
Total Effect of change in Tangible Capital Assets	<u>957,358</u>	<u>647,501</u>	<u>1,317,719</u>
Acquisition of Prepaid Expenses		(58,125)	
Use of Prepaid Expenses			3,997
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(58,125)</u>	<u>3,997</u>
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	<u>235,756</u>	<u>48,485</u>	<u>954,209</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		<u>48,485</u>	<u>954,209</u>
Net Financial Assets (Debt), beginning of year		(66,765,865)	(67,720,074)
Net Financial Assets (Debt), end of year		<u>(66,717,380)</u>	<u>(66,765,865)</u>

School District No. 70 (Alberni)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(540,891)	(367,507)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(183,574)	214,073
Prepaid Expenses	(58,125)	3,997
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	252,338	(101,053)
Unearned Revenue	29,200	73,000
Deferred Revenue	161,232	(13,029)
Employee Future Benefits	(68,403)	(53,014)
Loss (Gain) on Disposal of Tangible Capital Assets		189,092
Amortization of Tangible Capital Assets	3,079,380	2,968,432
Amortization of Deferred Capital Revenue	(2,335,900)	(2,289,455)
Total Operating Transactions	<u>335,257</u>	<u>624,536</u>
Capital Transactions		
Tangible Capital Assets Purchased	(2,431,879)	(3,610,790)
District Portion of Proceeds on Disposal		1,770,985
Total Capital Transactions	<u>(2,431,879)</u>	<u>(1,839,805)</u>
Financing Transactions		
Loan Payments	(32,304)	(1,785,063)
Capital Revenue Received	2,090,022	3,237,396
Total Financing Transactions	<u>2,057,718</u>	<u>1,452,333</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>(38,904)</u>	<u>237,064</u>
Cash and Cash Equivalents, beginning of year	<u>6,846,155</u>	<u>6,609,091</u>
Cash and Cash Equivalents, end of year	<u>6,807,251</u>	<u>6,846,155</u>
Cash and Cash Equivalents, end of year, is made up of:		
Cash	6,807,251	6,846,155
	<u>6,807,251</u>	<u>6,846,155</u>

School District No. 70 (Alberni)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

	Operating Fund	Special Purpose Fund	Capital Fund	2019 Actual	2018 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	157,907	30,000	14,524,998	14,712,905	15,080,412
Changes for the year					
Surplus (Deficit) for the year	157,095	53,822	(751,808)	(540,891)	(367,507)
Interfund Transfers	(288,035)	(53,822)	341,857	-	
Tangible Capital Assets Purchased	(130,940)	-	(409,951)	(540,891)	(367,507)
Net Changes for the year	26,967	30,000	14,115,047	14,172,014	14,712,905
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 70 (Alberni)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	35,519,107	35,362,939	34,975,555
Other	34,500	90,300	6,662
Tuition	75,000	65,700	3,000
Other Revenue	2,759,197	3,249,259	3,229,633
Rentals and Leases	50,000	94,361	92,235
Investment Income	30,000	60,365	41,560
Total Revenue	<u>38,467,804</u>	<u>38,922,924</u>	<u>38,348,645</u>
Expenses			
Instruction	29,860,894	30,444,684	29,578,069
District Administration	2,252,133	2,082,340	2,162,798
Operations and Maintenance	5,187,768	5,138,731	5,073,183
Transportation and Housing	1,167,009	1,100,074	1,129,123
Total Expense	<u>38,467,804</u>	<u>38,765,829</u>	<u>37,943,173</u>
Operating Surplus (Deficit) for the year	<u>-</u>	<u>157,095</u>	<u>405,472</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(288,035)	(286,486)
Local Capital			(92,528)
Total Net Transfers	<u>-</u>	<u>(288,035)</u>	<u>(379,014)</u>
Total Operating Surplus (Deficit), for the year	<u>-</u>	<u>(130,940)</u>	<u>26,458</u>
Operating Surplus (Deficit), beginning of year		157,907	131,449
Operating Surplus (Deficit), end of year		<u>26,967</u>	<u>157,907</u>
Operating Surplus (Deficit), end of year			
Internally Restricted		26,967	157,907
Total Operating Surplus (Deficit), end of year		<u>26,967</u>	<u>157,907</u>

School District No. 70 (Alberni)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	36,909,622	37,383,708	36,599,896
ISC/LEA Recovery	(2,660,830)	(3,049,317)	(2,660,830)
Other Ministry of Education Grants			
Pay Equity	595,220	595,220	595,220
Funding for Graduated Adults	2,348	18,491	18,762
Transportation Supplement	71,717	71,717	71,717
Economic Stability Dividend	37,357	42,805	23,093
Return of Administrative Savings			184,456
Carbon Tax Grant	20,000	27,074	29,460
Employer Health Tax Grant		92,944	
Strategic Priorities - Mental Health Grant	35,000	35,000	
Support Staff Benefits Grant	25,404	25,404	24,165
BCTEA - LEA Capacity Building Grant		61,640	
Additional Feb / May DL Funding	427,016		
FSA Exam Allocations	8,187	8,187	13,187
SRG3 Assessment Grant	9,066	9,066	
Shoulder Tappers Grant	5,000	5,000	23,679
Other (EY2K Transition, Equity Scan , MyEd Academy Travel)	34,000	36,000	52,750
Total Provincial Grants - Ministry of Education	35,519,107	35,362,939	34,975,555
Provincial Grants - Other	34,500	90,300	6,662
Tuition			
International and Out of Province Students	75,000	65,700	3,000
Total Tuition	75,000	65,700	3,000
Other Revenues			
LEA Funding from First Nations	2,660,830	3,216,105	3,078,371
Miscellaneous			
Other Revenues	98,367	33,154	151,262
Total Other Revenue	2,759,197	3,249,259	3,229,633
Rentals and Leases	50,000	94,361	92,235
Investment Income	30,000	60,365	41,560
Total Operating Revenue	38,467,804	38,922,924	38,348,645

School District No. 70 (Alberni)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Salaries			
Teachers	15,698,471	15,912,654	15,739,986
Principals and Vice Principals	2,780,338	2,754,549	2,597,392
Educational Assistants	2,396,437	2,283,335	2,207,371
Support Staff	4,055,052	3,870,518	3,520,468
Other Professionals	1,186,167	1,180,331	1,073,910
Substitutes	1,200,000	1,565,044	1,540,123
Total Salaries	27,316,465	27,566,431	26,679,250
Employee Benefits	6,220,421	6,293,246	6,139,450
Total Salaries and Benefits	33,536,886	33,859,677	32,818,700
Services and Supplies			
Services	1,445,708	1,446,808	1,533,658
Student Transportation	400,519	388,043	428,349
Professional Development and Travel	233,353	328,329	260,812
Rentals and Leases	71,614	123,420	112,146
Dues and Fees	99,775	120,918	140,627
Insurance	112,871	80,171	88,808
Supplies	1,762,088	1,621,594	1,470,530
Utilities	804,990	796,869	1,089,543
Total Services and Supplies	4,930,918	4,906,152	5,124,473
Total Operating Expense	38,467,804	38,765,829	37,943,173

School District No. 70 (Alberni)

Operating Expense by Function, Program and Object
Year Ended June 30, 2019

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	13,426,690	880,383	126,264	257,055		876,726	15,567,118
1.03 Career Programs	160,785			29,823			160,785
1.07 Library Services	137,304			122,803			167,127
1.08 Counselling	394,412			10,370			517,215
1.10 Special Education	1,279,878	42,331	2,133,660		126,905	254,139	3,847,283
1.30 English Language Learning	181,078						181,078
1.31 Aboriginal Education	332,507	316,211	23,411	68,540			740,669
1.41 School Administration		1,515,624		364,794	71,636		2,013,754
1.60 Summer School							-
1.61 Continuing Education							-
1.62 International and Out of Province Students							-
1.64 Other							-
Total Function 1	15,912,654	2,754,549	2,283,335	853,385	198,541	1,192,565	23,195,029
4 District Administration							
4.11 Educational Administration				10,460	302,113		312,573
4.40 School District Governance					98,959		98,959
4.41 Business Administration				257,787	477,245		735,032
Total Function 4	-	-	-	268,247	878,317	-	1,146,564
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					103,473		103,473
5.50 Maintenance Operations				2,185,691		372,479	2,558,170
5.52 Maintenance of Grounds				131,352			131,352
5.56 Utilities							-
Total Function 5	-	-	-	2,317,043	103,473	372,479	2,792,995
7 Transportation and Housing							
7.70 Student Transportation				431,843			431,843
7.73 Housing							-
Total Function 7	-	-	-	431,843	-	-	431,843
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	15,912,654	2,754,549	2,283,335	3,870,518	1,180,331	1,565,044	27,566,431

School District No. 70 (Alberni)

Operating Expense by Function, Program and Object
Year Ended June 30, 2019

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	15,567,118	3,705,158	19,272,276	817,142	20,089,418	19,260,241	19,430,329
1.03 Career Programs	160,785	35,621	196,406	114,324	310,730	246,843	249,739
1.07 Library Services	167,127	40,041	207,168	9,880	217,048	543,019	534,958
1.08 Counselling	517,215	117,896	635,111	1,213	636,324	576,978	559,010
1.10 Special Education	3,847,283	873,583	4,720,866	130,294	4,851,160	4,899,141	4,722,823
1.30 English Language Learning	181,078	42,680	223,758	150	223,908	284,778	284,947
1.31 Aboriginal Education	740,669	162,596	903,265	595,194	1,498,459	1,482,150	1,381,313
1.41 School Administration	2,013,754	422,813	2,436,567	6,179	2,442,746	2,391,722	2,238,923
1.60 Summer School	-	-	-	-	-	10,600	10,606
1.61 Continuing Education	-	-	-	11,891	11,891	2,422	2,421
1.62 International and Out of Province Students	-	-	-	163,000	163,000	163,000	163,000
1.64 Other	-	-	-	1,849,267	30,444,684	29,860,894	29,578,069
Total Function 1	23,195,029	5,400,388	28,595,417	1,849,267	30,444,684	29,860,894	29,578,069
4 District Administration							
4.11 Educational Administration	312,573	60,192	372,765	61,302	434,067	471,042	437,134
4.40 School District Governance	98,959	3,239	102,198	99,133	201,331	170,265	173,089
4.41 Business Administration	735,032	153,931	888,963	557,979	1,446,942	1,610,826	1,552,575
Total Function 4	1,146,564	217,362	1,363,926	718,414	2,082,340	2,252,133	2,162,798
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	103,473	19,824	123,297	7,489	130,786	134,875	123,370
5.50 Maintenance Operations	2,558,170	532,660	3,090,830	881,394	3,972,224	4,030,859	3,911,674
5.52 Maintenance of Grounds	131,352	28,375	159,727	79,125	238,852	205,989	188,966
5.56 Utilities	-	-	-	796,869	796,869	816,045	849,173
Total Function 5	2,792,995	580,859	3,373,854	1,764,877	5,138,731	5,187,768	5,073,183
7 Transportation and Housing							
7.70 Student Transportation	431,843	94,637	526,480	564,844	1,091,324	1,166,224	1,128,306
7.73 Housing	-	-	-	8,750	8,750	785	817
Total Function 7	431,843	94,637	526,480	573,594	1,100,074	1,167,009	1,129,123
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	27,566,431	6,293,246	33,859,677	4,906,152	38,765,829	38,467,804	37,943,173

School District No. 70 (Alberni)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget (Note 16)	2019 Actual	2018 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	4,999,185	4,983,941	4,443,587
Other Revenue	1,365,000	1,265,106	1,281,386
Total Revenue	<u>6,364,185</u>	<u>6,249,047</u>	<u>5,724,973</u>
Expenses			
Instruction	6,091,413	5,955,080	5,175,647
District Administration	29,000	28,373	23,094
Operations and Maintenance	211,772	211,772	392,006
Total Expense	<u>6,332,185</u>	<u>6,195,225</u>	<u>5,590,747</u>
Special Purpose Surplus (Deficit) for the year	<u>32,000</u>	<u>53,822</u>	<u>134,226</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(32,000)	(53,822)	(134,226)
Total Net Transfers	<u>(32,000)</u>	<u>(53,822)</u>	<u>(134,226)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year		30,000	30,000
Special Purpose Surplus (Deficit), end of year		<u>30,000</u>	<u>30,000</u>
Special Purpose Surplus (Deficit), end of year			
Endowment Contributions		30,000	30,000
Total Special Purpose Surplus (Deficit), end of year		<u>30,000</u>	<u>30,000</u>

School District No. 70 (Alberni)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLRP
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year									
Add: Restricted Grants									
Provincial Grants - Ministry of Education	211,772	144,579	924	457,941	11,753	1,054,969	128,000	28,665	113,933
Other				4,145		1,012,245			
Less: Allocated to Revenue	211,772	144,579	-	4,145	-	1,012,245	128,000	28,665	113,933
Deferred Revenue, end of year	211,772	141,383	-	41,825	6,618	850,206	127,956	28,665	113,933
	-	8,543	924	420,261	5,135	1,217,008	44	-	-
Revenues	211,772	141,383		41,825	6,618	850,206	127,956	28,665	113,933
Provincial Grants - Ministry of Education									
Other Revenue	211,772	141,383	-	41,825	6,618	850,206	127,956	28,665	113,933
Expenses									
Salaries							99,288		4,223
Teachers									
Principals and Vice Principals		114,511							
Educational Assistants									
Other Professionals		114,511					99,288		4,223
Employee Benefits		26,872					22,778		
Services and Supplies	211,772	141,383		41,825	6,618	850,206	5,890	28,665	67,623
	211,772	141,383	-	41,825	6,618	850,206	127,956	28,665	71,846
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	42,087
Interfund Transfers									
Tangible Capital Assets Purchased									(42,087)
Net Revenue (Expense)									(42,087)
Additional Expenses funded by, and reported in, the Operating Fund									4,185

School District No. 70 (Alberni)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2019

	CommunityLINK Fund - Overhead Fund - Staffing Fund - Remedies	Classroom Enhancement Fund - Staffing Fund - Remedies	Classroom Enhancement Fund	NON Strong Start	School Meals Program	Early Years Centre	Learning Lab (Early Years)	PRP Kaackaamin
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year								
Add: Restricted Grants								
Provincial Grants - Ministry of Education	914,988	154,000	2,378,606	791,192	167,445	192,778	4,280	221,502
Other								
Less: Allocated to Revenue								
Deferred Revenue, end of year	914,988	154,000	2,378,606	791,192	47,947	57,773	182,533	221,502
	914,988	154,431	2,316,763	791,192	97,646	154,691	105,141	196,240
	-	19,569	61,843	-	117,746	95,860	81,672	25,262
Revenues								
Provincial Grants - Ministry of Education	914,988	134,431	2,316,763	791,192	97,646	154,691	105,141	196,240
Other Revenue	914,988	134,431	2,316,763	791,192	97,646	154,691	105,141	196,240
Expenses								
Salaries								
Teachers								
Principals and Vice Principals	493,678	80,951	1,871,334	653,314				57,409
Educational Assistants								
Other Professionals		22,046						86,111
Employee Benefits	118,759	19,699	1,871,334	653,314				143,520
Services and Supplies	302,551	19,699	445,429	137,878	97,646	154,691	105,141	35,047
	914,988	122,696	2,316,763	791,192	97,646	154,691	105,141	196,240
Net Revenue (Expense) before Interfund Transfers	-	11,735	-	-	-	-	-	-
Interfund Transfers								
Tangible Capital Assets Purchased	(11,735)							
	(11,735)							
Net Revenue (Expense)	-	-	-	-	-	-	-	-
Additional Expenses funded by, and reported in, the Operating Fund								

School District No. 70 (Alberni)
 Changes in Special Purpose Funds and Expense by Object
 Year Ended June 30, 2019

	<u>TOTAL</u>
Deferred Revenue, beginning of year	\$ 1,895,437
Add: Restricted Grants	
Provincial Grants - Ministry of Education	5,087,237
Other	1,323,042
	<u>6,410,279</u>
Less: Allocated to Revenue	6,249,047
Deferred Revenue, end of year	<u><u>2,056,669</u></u>
Revenues	
Provincial Grants - Ministry of Education	4,983,941
Other Revenue	1,265,106
	<u>6,249,047</u>
Expenses	
Salaries	
Teachers	2,681,345
Principals and Vice Principals	85,174
Educational Assistants	694,300
Other Professionals	22,046
	<u>3,482,865</u>
Employee Benefits	806,462
Services and Supplies	1,905,898
	<u>6,195,225</u>
Net Revenue (Expense) before Interfund Transfers	<u>53,822</u>
Interfund Transfers	
Tangible Capital Assets Purchased	(53,822)
	<u>(53,822)</u>
Net Revenue (Expense)	<u>-</u>
Additional Expenses funded by, and reported in, the Operating Fund	<u>4,185</u>

School District No. 70 (Alberni)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2019

	2019	2019 Actual			2018
	Budget (Note 16)	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual
	\$	\$	\$	\$	\$
Revenues					
Other Revenue			1,700	1,700	
Gain (Loss) on Disposal of Tangible Capital Assets				-	(189,092)
Amortization of Deferred Capital Revenue	2,335,900	2,335,900		2,335,900	2,289,455
Total Revenue	2,335,900	2,335,900	1,700	2,337,600	2,100,363
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	2,295,396	2,303,377		2,303,377	2,220,388
Transportation and Housing	783,984	776,003		776,003	748,044
Debt Services					
Capital Loan Interest	10,122		10,028	10,028	39,136
Total Expense	3,089,502	3,079,380	10,028	3,089,408	3,007,568
Capital Surplus (Deficit) for the year	(753,602)	(743,480)	(8,328)	(751,808)	(907,205)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	32,000	341,857		341,857	420,712
Local Capital				-	92,528
Total Net Transfers	32,000	341,857	-	341,857	513,240
Other Adjustments to Fund Balances					
Principal Payment					
Capital Loan		32,304	(32,304)	-	
Total Other Adjustments to Fund Balances		32,304	(32,304)	-	
Total Capital Surplus (Deficit) for the year	(721,602)	(369,319)	(40,632)	(409,951)	(393,965)
Capital Surplus (Deficit), beginning of year		14,445,926	79,072	14,524,998	14,918,963
Capital Surplus (Deficit), end of year		14,076,607	38,440	14,115,047	14,524,998

School District No. 70 (Alberni)

Tangible Capital Assets
Year Ended June 30, 2019

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	2,558,638	115,646,828	2,151,813	908,563	-	825,817	122,091,659
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		1,804,220	92,968	174,695			2,071,883
Deferred Capital Revenue - Other		18,139					18,139
Operating Fund			105,090	5,300		177,645	288,035
Special Purpose Funds			11,735			42,087	53,822
	-	1,822,359	209,793	179,995	-	219,732	2,431,879
Decrease:							
Deemed Disposals			119,398	313,908			433,306
	-	-	119,398	313,908	-	-	433,306
Cost, end of year	2,558,638	117,469,187	2,242,208	774,650	-	1,045,549	124,090,232
Work in Progress, end of year							
Cost and Work in Progress, end of year	2,558,638	117,469,187	2,242,208	774,650	-	1,045,549	124,090,232
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase: Amortization for the Year		38,979,598	998,967	589,783		191,844	40,760,192
Decrease:							
Deemed Disposals		2,608,180	215,181	90,856		165,163	3,079,380
			119,398	313,908			433,306
			119,398	313,908			433,306
Accumulated Amortization, end of year		41,587,778	1,094,750	366,731		357,007	43,406,266
Tangible Capital Assets - Net	2,558,638	75,881,409	1,147,458	407,919	-	688,542	80,683,966

School District No. 70 (Alberni)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
Deferred Capital Revenue, beginning of year	\$ 65,009,449	\$ 1,444,645	\$ 165,150	\$ 66,619,244
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,071,883	18,139	-	2,090,022
	<u>2,071,883</u>	<u>18,139</u>	<u>-</u>	<u>2,090,022</u>
Decrease:				
Amortization of Deferred Capital Revenue	2,276,833	52,287	6,780	2,335,900
	<u>2,276,833</u>	<u>52,287</u>	<u>6,780</u>	<u>2,335,900</u>
Net Changes for the Year	<u>(204,950)</u>	<u>(34,148)</u>	<u>(6,780)</u>	<u>(245,878)</u>
Deferred Capital Revenue, end of year	<u>64,804,499</u>	<u>1,410,497</u>	<u>158,370</u>	<u>66,373,366</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>64,804,499</u>	<u>1,410,497</u>	<u>158,370</u>	<u>66,373,366</u>

School District No. 70 (Alberni)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year		84,329				84,329
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,071,883		18,139			2,071,883
Provincial Grants - Other	2,071,883	-	18,139	-	-	18,139
Decrease:						
Transferred to DCR - Capital Additions	2,071,883		18,139			2,090,022
	2,071,883	-	18,139	-	-	2,090,022
Net Changes for the Year	-	-	-	-	-	-
Balance, end of year	-	84,329	-	-	-	84,329



Superintendent's Report September 10, 2019

USS/UES Seismic Upgrades

A lot of work has happened since the June 2019 announcement of seismic upgrades to Ucluelet Secondary and Ucluelet Elementary schools. Project management and design teams are in place and we are closing in on a construction management group to provide oversight of the new construction and seismic upgrades. Mr. Cheetham and Mr. Roe are working closely with our project managers and technical experts, and I have had the opportunity to work with architects and school staffs on identifying key educational programming and facility options. We look forward to a Board working session on the morning of September 23rd with Jim Alkins, Alan Nicholson and Patrick May to provide an update on the project prior to broader engagement with community partners.

Kindergarten Orcas

The Family Hub and EJD Elementary hosted another extremely successful pre-kindergarten program the week of August 19-22. The soon-to-be kindergarten students represented approximately 75% of the incoming EJD kindergarten population and participated in a variety of learning activities to help ease the transition to kindergarten. SD70 hopes to expand the program to other elementary school in the district.

First Week of School

Generally, a busy yet smooth start to the school year. The week of September 3-6 saw schools use a variety of staggered starts to create the most welcoming environment for students. Elementary principals in the Alberni Valley met Thursday to review school waitlists and to try to accommodate as many requests as possible effective Monday, September 9.

As of Monday, regular routines were in place across the district including regular bus routes. There was some confusion about pick and drop off times on the first day of school (Day 1 is usually a shorter school day with buses starting later and ending earlier than usual) and we will ensure messaging is clearer for September 2020. Some bus routes were 'tweaked' as early as last Thursday and all routes will be reviewed at the end of September with a view to ensuring the most effective and efficient method of transporting students to/from school.

Enrolment/Student Registration

As of Friday, September 6th enrolment across the District was slightly higher than anticipated – approximately 1% or 35 students - but space exists in most schools to accommodate these new students. It is always a challenge in September to accommodate new catchment area arrivals and, when space in catchment schools is not available, we do our best to place students in the school nearest to their catchment school.

Teachers Institute on Canadian Parliamentary Democracy

Congratulations to ADSS teacher Anne Ostwald on her selection to participate in The Teachers Institute, a week-long event held in Ottawa from February 23-28, 2020.