Central Okanagan Public Schools
Together We Learn

BOARD OF EDUCATION
PUBLIC MEETING
REVISED AGENDA

Wednesday, September 25, 2019, 6:00 pm

The Central Okanagan Board of Education acknowledges that this meeting is being held on the Traditional Territory of the Okanagan People.

A copy of the Agenda and attachments are available on the School District website:
http://www.sd23.bc.ca/Board/boardmeetinginfo/meetingagendaattachments/Pages/default.aspx
Alternatively, copies are available on request at the District Administration Office.

Pages

1. CALL TO ORDER

2. AGENDA

   Additions/Amendments/Deletions

   THAT: The Agenda for the September 25, 2019 Public Board Meeting be adopted (as amended, if appropriate).

3. MINUTES

   3.1 Public Board Meeting - September 11, 2019 — 8

   (Attachment)

   THAT: The Minutes of the Public Board Meeting of September 11, 2019 be adopted as presented.

4. CENTRAL OKANAGAN PUBLIC SCHOOLS – "INSIDE 23"

   4.1 New Teachers

   4.2 Gratitude at Springvalley Elementary School

5. INTRODUCTION/RECOGNITION

5.1 Introductions of Newly Appointed Principals, Vice-Principals, and COSBO Staff

- Jayne Booth, Human Resources Manager
- Scott Brown, Vice-Principal at Mount Boucherie Secondary
- Thomas Gruenenwald, Principal at Springvalley Middle
- Christey Hughes, Vice-Principal at École Kelowna Secondary
- Michelle Kaupp, Principal at Chief Tomat Elementary
- Violeta Malfair, Principal at Hudson Road Elementary
- Lori McPhail, International Education Homestay Coordinator
- Natalie Morin, Vice-Principal at École George Pringle Elementary
- Chris Oakes, Vice-Principal at École KLO Middle
- Wynter Oakes, Vice-Principal at Mount Boucherie Secondary
- Michelle Relova, Principal at Ellison Elementary
- Jeremy Sanbrooks, Vice-Principal at École Peter Greer Elementary

6. DECLARATIONS 17

(Attachment)

6.1 Orange Shirt Day - Monday, September 30, 2019

The Central Okanagan Board of Education declares Monday, September 30, 2019 as 'Orange Shirt Day' in Central Okanagan Public Schools.

6.2 International Walk to School Day - Wednesday, October 2, 2019

The Central Okanagan Board of Education declares Wednesday, October 2, 2019 as 'International Walk to School Day' in Central Okanagan Public Schools.

6.3 World Teachers' Day - Saturday, October 5, 2019

The Central Okanagan Board of Education declares Saturday, October 5, 2019 as 'World Teachers' Day' in Central Okanagan Public Schools.

7. Meeting Recess (Five Minutes)

8. PUBLIC QUESTION/COMMENT PERIOD

The purpose of this public question/comment period is to provide an opportunity to members of the gallery to ask a question or comment on any items on the agenda. The total time for this period shall normally be 15 minutes. A person wishing to speak is requested by the Chairperson of the Board to state his/her name and provide, if possible, a written copy of the comments.

9. STAFF PRESENTATIONS

9.1 Modular Farm at École KLO Middle School

Presenter: Ashley Ragoonaden, Principal at École KLO Middle School

9.2 Superintendent of Schools/CEO: 2019 School Opening Report - Part 2

(Materials to be provided)

10. TRUSTEES QUERIES/COMMENTS

11. ACTION ITEMS

11.1 Enhancement Agreement (Proposal in Principle) - École KLO Middle School Modular Farm 18

(Late Attachment)

STAFF RECOMMENDATION:

THAT: The Board of Education enter into an Enhancement Agreement, in principle, with École KLO Middle School for the installation of a Modular Farm on site at École KLO Middle.

11.2 Audited Financial Statements Fiscal Year 2018/2019 36

Recommendation of the Finance and Audit Committee - September 18, 2019 (Attachment)

RECOMMENDATION:
THAT: The Board of Education receive and approve the Audited Financial Statements Fiscal Year 2018/2019.

11.3 Renewal of External Auditors, Grant Thornton LLP 106

Recommendation of the Finance and Audit Committee - September 18, 2019 (Attachment)

RECOMMENDATION:

THAT: The Board of Education renew the appointment of Grant Thornton LLP as the auditors for the Central Okanagan School District for a period of five years beginning with the audit of the 2019/2020 fiscal year.

11.4 Property Bylaw No. 149 - BC Hydro/Telus Statutory Right-of-Way on the Sports Fields for George Elliot Secondary and H.S. Grenda Middle Schools 108

Recommendation of the Planning and Facilities Committee - September 18, 2019
(Attachment)

RECOMMENDATIONS:

THAT: The Board of Education give first, second and third readings to School District No. 23 (Central Okanagan) Property Bylaw No. 149 (registration of a Statutory Right-of-Way), for registration of a Statutory Right-of-Way in favour of BC Hydro/Telus on Lot 2, Section 10 Township 20 Osoyoos Division Yale District Plan 4073 except Plan 26148 and Plan EPP17253.

THAT: School District No. 23 (Central Okanagan) Property Bylaw No. 149 (registration of a Statutory Right-of-Way) be read a first, second and third time and finally adopted;

AND THAT: The Board of Education of School District No. 23 (Central Okanagan), hereinafter called "the Board", grant approval for registration of a Statutory Right-of-Way in favour of BC Hydro/Telus on Lot 2, Section 10 Township 20 Osoyoos Division Yale District Plan 4073 except Plan 26148 and Plan EPP17253.

11.5 Westbank First Nation Elections

THAT: The Board of Education write a letter of congratulations to the recently elected Westbank First Nation Chief and Council;

AND THAT: The Board of Education write a letter to thank the previous Westbank First Nation Chief and Council for their service.

12. PUBLIC QUESTION/COMMENT PERIOD

This public question/comment period is to provide an opportunity to members of the gallery to ask a question or comment on any matter pertaining to public education.

13. INFORMATION ITEMS

13.1 Superintendent's Emergent Issues

13.2 Central Okanagan Public Schools 2018/2019 Public Sector Executive Compensation Disclosure Report 112

(Attachment)

13.3 Level 4 and 5 Field Study Summary – 2019/2020 119

(Attachment)

13.4 General Statement – September 11, 2019 127

(Attachment)

14. BOARD/DISTRICT COMMITTEE QUERIES/COMMENTS AND REPORTS

15. BOARD CORRESPONDENCE

Sent:
Letters to Partner and Community Groups, September 10, 2019, Invite to Meet with the Board

Received:
A. Volk, September 11, 2019, Rutland to KLO Bus

T. Mooring, BCTF President, Global School Climate Strikes

RECOMMENDATION:

THAT: At the September 25, 2019 Public Board Meeting, the Board receive the correspondence listed above.

16. ITEMS REQUIRING SPECIAL MENTION

17. BC PUBLIC SCHOOL EMPLOYERS' ASSOCIATION

17.1 BCPSEA Symposium

November 4-5, 2019, Vancouver, BC

18. BC SCHOOL TRUSTEES ASSOCIATION

18.1 Thompson Okanagan Branch BCSTA Meeting

October 4-5, 2019, Summerland Waterfront Resort & Spa

18.2 BCSTA - Meeting of Board Chairs

October 17, 2019, Richmond, BC

18.3 BCSTA and Ministry of Education - Joint Liaison Meeting

October 18, 2019, Richmond, BC

18.4 BCSTA Provincial Council Meeting

October 25-26, 2019, Vancouver, BC

18.5 BCSTA - Trustee Academy 2019

November 28-30, 2019, Vancouver, BC

19. FUTURE MEETINGS

19.1 Regularly Scheduled Board Meetings

Regular Public Board Meeting
Wednesday, October 9, 2019 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

Regular Public Board Meeting
Wednesday, October 23, 2019 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

19.2 Board Standing Committee Meetings

Policy Committee
Wednesday, October 2, 2019 at 4:00 pm, Board Room Main at 1040 Hollywood Road South

Education and Student Services Committee
Wednesday, October 2, 2019 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

20. NOTICES OF MOTION

Trustee Geistlinger:

THAT: The Board of Education request staff provide a thorough, unbiased report on the potential health effects related to 5G cellular radiation.

AND THAT: Any funding and sponsorship connected to the referenced scientific studies be disclosed.

21. ITEMS FOR A FUTURE AGENDA

22. MEDIA QUESTIONS

23. ADJOURNMENT

Central Okanagan Public Schools
Together We Learn

BOARD OF EDUCATION

PUBLIC MEETING

MINUTES

Wednesday, September 11, 2019, 6:00 pm
School Board Office
1040 Hollywood Road S
Kelowna, BC

Board of Education:	Trustee M. Baxter, Chairperson Trustee R. Cacchioni Trustee C. Desrosiers Trustee J. Fraser Trustee A. Geistlinger Trustee L. Tiede
Absent:	Trustee N. Bowman
Staff:	Kevin Kaardal, Superintendent of Schools/CEO Terry Beaudry, Deputy Superintendent of Schools Michelle DesRochers, Executive Assistant (recorder) Ryan Stierman, Secretary-Treasurer/CFO
Partner Groups:	Susan Bauhart, COTA President David Tether, CUPE President Cherylee Morrison, COPAC Co-President *No Representatives were present from either the District Student Council or COPVPA.*

The Central Okanagan Board of Education acknowledged that this meeting was being held on the Traditional Territory of the Okanagan People.

CALL TO ORDER

The meeting was called to order at 6:05 pm.

AGENDA

Add: Material for scheduled Staff Presentation Item 7.1 - Superintendent of Schools/CEO: 2019 School Opening Report - Part 1

Main 19P-117
MOVED By Trustee Tiede
SECONDED By Trustee Desrosiers

THAT: The Agenda for the September 11, 2019 Public Board Meeting be adopted as amended.

CARRIED

MINUTES

Public Board Meeting - June 26, 2019

Main 19P-118
MOVED By Trustee Fraser
SECONDED By Trustee Geistlinger

THAT: The Minutes of the Public Board Meeting of June 26, 2019 be adopted as presented.

CARRIED

CENTRAL OKANAGAN PUBLIC SCHOOLS – "INSIDE 23"

Student Perspectives

In attendance:

École Kelowna Secondary School
Troy White, Principal

Students:
Tyson Embree, Grade 12
Megan Lindsay, Grade 12

École Dorothea Walker Elementary School
Raelyn Larmet, Vice-Principal

Students:
Charlie Rootes, Kindergarten
Margaux Momer, Kindergarten

The students spoke of their excitement of the first few days of school.

INTRODUCTION

Ryan Stierman, Secretary-Treasurer/CFO

The Board of Education welcomed Secretary-Treasurer/CFO, Ryan Stierman, to Central Okanagan Public Schools.

PUBLIC QUESTION/COMMENT PERIOD

David Grabavac: Mr. Grabavac expressed his support of the YMCA potentially leasing the portable annex at George Elliot Secondary School.

The following individuals expressed concerns and asked questions about the information provided by senior staff regarding Information Items 11.5 - Transportation Services Department Update and 11.6 Transportation Update - Communication and Status:

- Susan French
- William Walls
- Anita Johal
- Nadine Langevin
- Kerri Robertson
- Mary Lapointe
- Tatiana Smith
- Cheryl Olson

Don Nettleton - CEO, Okanagan Regional Library: Mr. Nettleton requested that the Board consider amending the recommendation for Action Item 9.2 Portable Annex at George Elliot Secondary School to include inviting the Okanagan Regional Library to have further discussions with staff regarding the future use of the portable annex at George Elliot Secondary School.

7:17 pm: The meeting recessed
7:25 pm: The meeting reconvened

STAFF PRESENTATIONS

Superintendent of Schools/CEO: 2019 School Opening Report - Part 1

The Superintendent of Schools/CEO presented the 2019 School Opening Report Part 1. This Report covers the time period of July 1 through September 6, 2019 and provides an update regarding the first four days of the school year. Once all of the adjustments are made, it is anticipated that the District will experience an overall increase in enrolment over the last year. Detailed enrolment numbers, organized by schools and zones, will be provided in Part 2 of the School Opening Report at the September 25, 2019 Public Board Meeting, as well as following the September 30, 2019 1701 submission to the Ministry of Education. (The School Opening Report – Part 1 is available on the Central Okanagan Public Schools website.)

Main 19P-119
MOVED By Trustee Fraser
SECONDED By Trustee Geistlinger

THAT: The Board of Education receive the Superintendent of Schools/CEO: 2019 School Opening Report - Part 1.

CARRIED

TRUSTEES QUERIES/COMMENTS
There were no Trustees queries/comments.

ACTION ITEMS

Formation of the Canyon Falls Middle School Parent Advisory Council (PAC)

Main 19P-119
MOVED By Trustee Fraser
SECONDED By Trustee Geistlinger

THAT: The Board of Education approve the application from the Canyon Falls Middle School parents for the establishment of the Canyon Falls Middle School Parent Advisory Council in accordance with Section 8 of the *BC School Act.*

CARRIED

Portable Annex at George Elliot Secondary School

Main 19P-120
MOVED By Trustee Fraser
SECONDED By Trustee Cacchioni

THAT: The Board of Education direct staff to invite the YMCA to have further discussions with staff regarding the future use of the portable annex at George Elliot Secondary School.

AMENDMENT 19P-121
MOVED By Trustee Tiede
SECONDED By Trustee Geistlinger

THAT: The Board of Education direct staff to invite the YMCA and Okanagan Regional Library to have further discussions with staff regarding the future use of the portable annex at George Elliot Secondary School.

Opposed: Trustee Cacchioni
CARRIED

MOVED By Trustee Tiede
SECONDED By Trustee Geistlinger

MAIN MOTION 19P-120 AS AMENDED BY 19P-121
THAT: The Board of Education direct staff to invite the YMCA and Okanagan Regional Library to have further discussions with staff regarding the future use of the portable annex at George Elliot Secondary School.

Opposed: Trustee Cacchioni

CARRIED

City of West Kelowna Cannabis Store Approval

Trustee Cacchioni stated that the Coordinating Committee reviewed the Planning and Facilities Committee's recommendation and decided to refer this item to the Safe Schools Committee to get more information and data before the Board decides how to move forward.

Main 19P-122
MOVED By Trustee Cacchioni
SECONDED By Trustee Fraser

THAT: The Board of Education refer the August 21, 2019 Planning and Facilities Committee recommendations regarding Cannabis Outlets to the Safe Schools Committee;

AND THAT: The Safe Schools Committee review the status of Drug Free Zones around schools.

CARRIED

PUBLIC QUESTION/COMMENT PERIOD

Cadre Simpson: Ms. Simpson requested details regarding the Planning and Facilities Committee.

Charlotte Collingwood: Ms. Collingwood queried what parents can do locally to change the Board Policy regarding transportation.

Susan Bauhart - COTA President: Ms. Bauhart commented on the potential changes to the funding formula and stated that the per pupil funding is well below the national average.

Marie Howell – RMS PAC President: Ms. Howell stated that there are families that didn't know they needed to register for busing or that they needed bus passes.

INFORMATION ITEMS

Superintendent's Emergent Issues

The Superintendent of Schools/CEO stated that there were no emergent issues.

Level 4 and 5 Field Study Summary – 2019/2020

The Board reviewed the information.

General Statement – June 26, 2019

The Board reviewed the information provided.

General Statement - July 3, 2019

The Board reviewed the information provided.

Transportation Services Department Update

The Secretary-Treasurer/CFO stated that the Transportation Services Department Update provided at the August 21, 2019 Planning and Facilities Committee Meeting apologized for the break down in communicating a number of changes to the transportation program. He reported that there were over 2,000 late applicants.

The Transportation Department is working on providing busing to eligible riders who did apply late (after July 31, 2019).

Transportation Update - Communication and Status

The Secretary-Treasurer/CFO updated the status of the District's transportation program. Currently, over 5,000 riders are using Central Okanagan Public Schools buses. The remaining courtesy riders have been notified that they are on a wait list. Arranging transportation for the remaining approximately 300 eligible riders who applied after the deadline is the department's next priority.

The Secretary-Treasurer/CFO stated that for Phase II of the Transportation Task Force, the District will provide opportunities for the public to be heard and will be providing a survey this Fall. The survey will be reviewed by the Transportation Task Force and a summary of the results and solutions will be shared at coffee house consultations. There will be multiple opportunities for public input with the goal to have sustainable transportation system for the community.

Trustee Attendance at COPAC Meetings - September 2019 to June 2020

The information was reviewed.

City of Kelowna Request for Letter of Support Re Parks and Recreation Cost Charge

The Secretary-Treasurer/CFO stated that since the preparation of the Memorandum attached to the Agenda, City of Kelowna staff are recommending to City Council that institutions be exempt from the Parks Development Cost Charge. The Secretary-Treasurer/CFO shared that City of Kelowna staff has verbally requested a letter of support from the Board.

The Board Chair stated that the Board received this information and will determine if they wish to write a letter of support after the City of Kelowna makes their decision regarding the proposed Parks Development Cost Charge at their September 16, 2019 meeting.

BOARD/DISTRICT COMMITTEE QUERIES/COMMENTS AND REPORTS
None.

BOARD CORRESPONDENCE

Main 19P-123
MOVED By Trustee Tiede
SECONDED By Trustee Desrosiers

THAT: At the September 11, 2019 Public Board Meeting, the Board receive the correspondence listed above.

CARRIED

ITEMS REQUIRING SPECIAL MENTION

Trustees and the Superintendent reported on the following:

1. Trustees spoke of their attendance at many events throughout the District including the Operations Annual Staff Appreciation Barbeque held in gratitude of their work over the summer preparing for school opening. A special mention was made regarding the Honouring the Land Ceremony for the new Awasisak Head Start Program at South Rutland Elementary School. This program highlights the District's partnership with the Kelowna Metis.

2. The Superintendent presented to the Canadian Ministers of Education Conference in Victoria in July. The topic was Reimagining Education. The presentation centered on requesting Ministries to create policy that support inter-ministerial cooperation to best meet the complex needs of students and preparing them to become position contributing global citizens.

3. The Central Okanagan School District has reached out to provide services/resources to School District No. 73 (Kamloops-Thompson) in response to the recent fire which destroyed Parkcrest Elementary School

BC PUBLIC SCHOOL EMPLOYERS' ASSOCIATION

BCPSEA Symposium

November 4-5, 2019, Vancouver, BC

BC SCHOOL TRUSTEES ASSOCIATION

Thompson Okanagan Branch BCSTA Meeting

October 4-5, 2019, Summerland Waterfront Resort & Spa

BCSTA - Meeting of Board Chairs

October 17, 2019, Richmond, BC

BCSTA and Ministry of Education - Joint Liaison Meeting

October 18, 2019, Richmond, BC

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BCSTA - Trustee Academy 2019

November 28-30, 2019, Vancouver, BC

FUTURE MEETINGS

Regularly Scheduled Board Meetings

Regular Public Board Meeting
Wednesday, September 25, 2019 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

Regular Public Board Meeting
Wednesday, October 9, 2019 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

Board Standing Committee Meetings

Finance and Audit Committee
Wednesday, September 18, 2019 at 4:00 pm, Board Room Main at 1040 Hollywood Road South

Planning and Facilities Committee
Wednesday, September 18, 2019 at 6:00 pm, Board Room Main at 1040 Hollywood Road South

NOTICES OF MOTION
There were no Notices of Motion.

ITEMS FOR A FUTURE AGENDA
There were no items for a future agenda.

MEDIA QUESTIONS
There were no media representatives in attendance.

ADJOURNMENT
The Chairperson adjourned the meeting at 8:40 pm.

_____ _____

Chairperson Secretary-Treasurer/CFO

Orange Shirt Day:

Orange Shirt Day is a legacy of the St. Joseph Mission (SJM) residential school commemoration event held in Williams Lake, BC, Canada, in the spring of 2013. It grew out of a story of one student having her shiny new orange shirt taken away on her first day of school at the Mission, and it has become an opportunity to keep the discussion on all aspects of residential schools happening annually. The date was chosen because it is the time of year in which children were taken from their homes to residential schools, and because it is an opportunity to set the stage for anti-racism and anti-bullying policies for the coming school year.

Orange Shirt Day is an opportunity for First Nations, local governments, schools and communities to come together in the spirit of reconciliation and hope for generations of children to come.

International Walk to School Day:

International Walk to School Day is a global event that involves communities from more than 40 countries walking and biking to school on the same day. It began in 1997 as a one-day event. Over time, this event has become part of a movement for year-round safe routes to school and a celebration – with record breaking participation – each October.

World Teachers' Day:

World Teachers' Day, also known as International Teachers Day, is held annually on October 5. Established in 1994, it commemorates the signing of the 1966 UNESCO/ILO Recommendation concerning the Status of Teachers, which is a standard-setting instrument that addresses the status and situations of teachers around the world. This recommendation outlines standards relating to education personnel policy, recruitment, and initial training as well as the continuing education of teachers, their employment, and working conditions. World Teachers' Day aims to focus on "appreciating, assessing and improving the educators of the world" and to provide an opportunity to consider issues related to teachers and teaching.

1040 Hollywood Rd. South, Kelowna, BC, V1X 4N2 | www.sd23.bc.ca | Phone (250) 860-8888 | Fax (250) 870-5056

Central Okanagan Public Schools
Together We Learn

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road South, Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

Memorandum

Date: September 24, 2019
To: Board of Education
From: Ryan Stierman, Secretary-Treasurer/CFO
Prepared By: Vianne Kintzinger, Assistant Superintendent

Action Item: **Enhancement Agreement (Proposal in Principle) – École KLO Middle School Modular Farm**

1.0 ISSUE STATEMENT

In accordance with Policy 625 – *Site, Facility and Equipment Enhancements*, École KLO Middle School wish to enter into an Enhancement Agreement with the Board of Education to install a Modular Farm on site at École KLO Middle School. The Modular Farm has been awarded to École KLO Middle School through a grant from PC Charities.

A modular farm on site at École KLO Middle School will enhance the ability of teachers from École KLO Middle School and other schools to create in-situ, contemporary, novel learning environments that are very relevant to our local and regional context.

2.0 RELEVANT BOARD MOTION/DIRECTION

The Board requires that an inventory of all existing exterior enhancements in the District be provided as a background for each new enhancement brought forward for Board approval as per Policy 625 – *Site, Facility and Equipment Enhancements*, attached as Appendix A.

3.0 BACKGROUND

In consultation with the Operations Department, a suitable site will be chosen and the unit will be installed according to the specifications outlined from the manufacturer, attached as Appendix B.

École KLO Middle School has embraced the concepts surrounding the BC Curriculum in order to offer District students learning that will better prepare them as educated citizens. At the heart of British Columbia's new curriculum are the Core Competencies, based on the concepts of communication, thinking and personal/social responsibilities. These competencies are focused on developing young people with critical and creative thinking abilities who are aware of the importance of global citizenship.

Learning occurs in many contexts, many of these outside of our schools. We now understand that students can learn in many different ways and in different places. Teachers are constantly searching to develop tasks that address the needs and the interests of our students. As we build our modern classrooms, it is imperative that we do not forget to address the importance of building young citizens who display strong character and who are ready to make a difference for themselves and people around them.

According to our new curriculum, Place-Based Learning recognizes that learning can be enriched through collaborative work with the members of our neighborhood. By building upon these local connections, we seek to create opportunities, which will allow us to share expertise and perspectives, which are essential to share with a younger generation.

At École KLO Middle School, using the new modular farm, we are hoping to build the following exploratory course to build a sense community and raise an awareness related to the importance of sustainability in order to protect our environment for future generations. This community project would include our members of École KLO Middle School, our feeder schools as well as community partners looking to get involved with our communal project. Through this initiative, we are looking to transform our breakfast program, lunch programs, and our snack programs in hopes of creating educational opportunities for students in relation their sense of environmental sustainability.

We further discussed the importance of our students reflecting on the significance of modular farming and sustainable living for future generations.

Farm to Table: A Hands-on Experience in the World of Food (Lettuce, Greenhouses, and sustainability)
This exploratory incorporates classroom and hands on experiences in the business of farming and the growing of food. Students will learn about soil, planting, growing, and harvesting of food products in greenhouses at KLO. Students will also build their own entrepreneur model to develop a vision of a farming business. Produce from the gardens will be used to support KLO projects, one community project, and to teach marketing of products. Other potential areas of study: roof top gardens, container gardens, herbs, food sustainability, both personal and on a global level, and food security. Field trips to local businesses and farms will be included.

The staff at École KLO Middle School are very committed to working with other schools within the District to extend the learning experience offered through the modular farm. The location of École KLO Middle School provides the advantage of an excellent location, as many Central Okanagan Public Schools are within walking distance.

Okanagan College and the University of British Columbia Okanagan are also nearby. In the future, the goal is to reach out to them and expand our learning to a multitude of levels within our community.

4.0 POINTS FOR CONSIDERATION

- PC Charities will pay for the cost of the Modular Farm and its installation at École KLO Middle School.
- École KLO Middle School will pay for all maintenance of the Modular Farm.
- The Draft MOU with PC Charities is attached as Appendix C.

5.0 OPTIONS FOR ACTION

A. Approve the Enhancement Agreement, in principle.
B. Do not approve Enhancement Agreement.
C. Request additional information.

6.0 FOLLOW-UP/REVIEW

Should the Board of Education approve the Modular Farm, in principle, staff will move the project to completion once appropriate permits and agreements are in place.

7.0 STAFF RECOMMENDATION

THAT: The Board of Education enter into an Enhancement Agreement, in principle, with École KLO Middle School for the installation of a Modular Farm on site at École KLO Middle.

8.0 APPENDICES

A. Policy 625 – *Sites, Facility and Equipment Enhancements*
B. Site Specifications
C. Draft MOU with PC Charities

School District No. 23 (Central Okanagan)

Policies And Procedures

Section Six: School District Facilities

"Together We Learn"

625 – SITES, FACILITY AND EQUIPMENT ENHANCEMENTS

Introduction

The Board of Education believes that the primary purpose of upgrading school facilities, sites and/or equipment is for the enhancement of educational, cultural and recreational opportunities for students.

Policy

1. The Board supports the installation or upgrade of instructional equipment, adventure playgrounds, and outdoor play courts at school facilities funded by other agencies, provided there is a *School Enhancement Project Agreement* in place for the enhancement. All enhancement agreements will include information on the expected date of installation; the financial responsibility for maintenance; the financial responsibility for removal; and the expected date for removal (life expectancy of the enhancement).

2. The Board will review for approval all enhancements including plaques and signage intended to honour individuals or other entities, expected to be placed on the exterior of buildings and sites. (Enhancements for the interior of facilities may be approved by the site Principal or senior Administrator.) Please note that this does not apply to advertising and sponsorship in schools. (See Policy 735 - Advertising and Sponsorship in Schools.)

3. The Board authorizes the Superintendent of Schools, or designate, to establish approval requirements, design standards, installation practice, inspection/maintenance schedules, and repair procedures to ensure that all enhancements are safe to use by students, staff or the community.

4. The Board authorizes the Superintendent of Schools, or designate, to approve enhancements relating to exterior benches or trees unless they are accompanied by plaques or signage honouring individuals or other entities.

5. The Board requires that an inventory of all existing exterior enhancements in the District be provided as background for each new enhancement brought forward for Board approval.

6. Copies of the *School Enhancement Project Agreement* are available from the office of the Secretary-Treasurer.

Date Agreed: April 23, 1980
Date Amended: June 29, 1989; April 13, 1994; January 24, 2001;

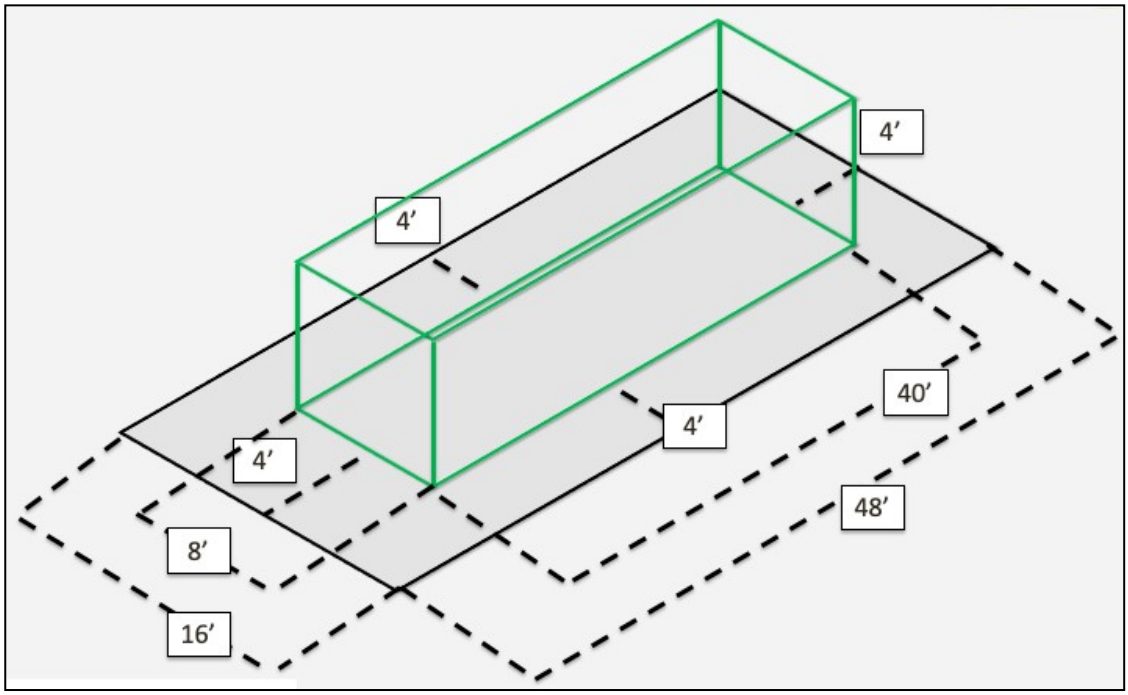
Date Reviewed/Amended: November 13, 2002
Date Amended: May 9, 2012; November 26, 2014
Related Documents: School Enhancement Project Agreement and Policy 735 "Advertising and Sponsorship in Schools"

Modular Farm Overview

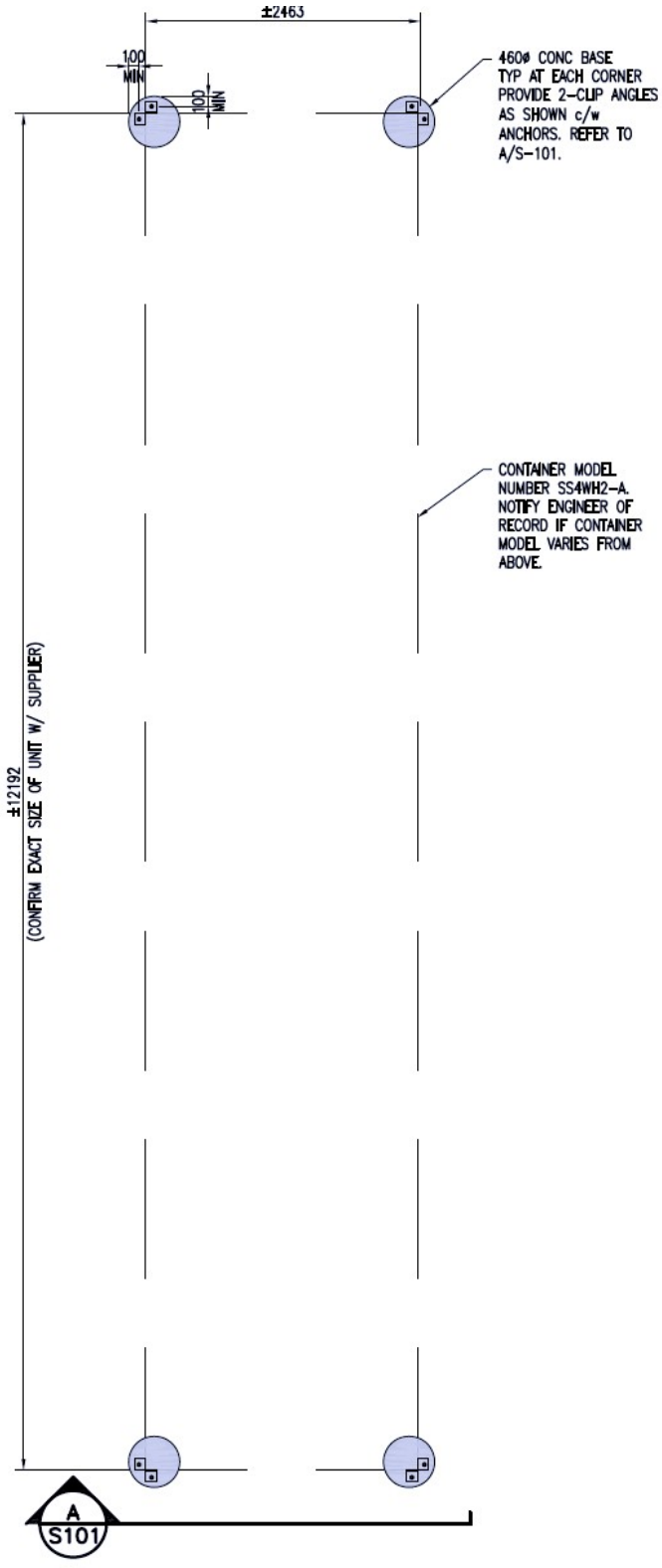
Site

When picking a location for your system, please take the following into consideration:

Do	Don't
• Pick a location that is as level as possible (<4% grade) • Ensure you will be able to run power to the system. • Ensure you will be able to connect the system to water 12-months of the year.	• Locate near birch trees or cottonwood trees (will cause trouble during growing). • Pick a location that is difficult to access. Your system will be delivered on a transport truck and lifted to its operational location by a crane.



Each system requires a 16' by 48' landing pad to provide room for the container and clearance on all sides. The container itself is 40' x 8' and requires a 4' buffer on all sides, outlined below.



1 / S-101 UNIT CONCRETE BASE PLAN
1:50

children's charity
feeding hungry minds

Draft:
For Discussion Purposes Only

GRANT AGREEMENT

THIS GRANT AGREEMENT (the "**Agreement**") is made as of the ___ day of _____, 20___ (the "**Effective Date**"),

BETWEEN:

PRESIDENT'S CHOICE CHILDREN'S CHARITY / LA FONDATION POUR LES ENFANTS LE CHOIX DU PRÉSIDENT

(the "**Grantor**")

-and-

CENTRAL OKANAGAN SCHOOL DISTRICT c/o KLO MIDDLE SCHOOL

(the "**Recipient**", and collectively with the Grantor, the "**Parties**" and each individually a "**Party**")

RECITALS:

A. The Grantor is a charitable corporation with a purpose of providing relief of children's poverty and the promotion of health;

B. the Recipient made an application to the Grantor (the "**Grant Application**") for a grant, and the Grantor has approved the Grant Application; and

C. the Grantor wishes to provide a grant to the Recipient upon the terms and conditions contained herein.

NOW THEREFORE, the Parties agree as follows:

ARTICLE 1 PURPOSE

1.1 *Purpose.* The Recipient shall use the Grant (as hereinafter defined) only for the purposes described in Schedule A (the "**Permitted Purpose**"), and for no other purpose, unless otherwise approved by Grantor in writing.

ARTICLE 2 GRANT

2.1 *Grant.* Subject to the terms and conditions of this Agreement, the Grantor agrees to provide funding in the total amount set out in SCHEDULE A (the "**Grant**") for the Permitted Purpose.

2.2 *Distribution of Grant.* The Grant shall be allocated and distributed in accordance with the Grant details set out in SCHEDULE B, and the Recipient agrees to only use the Grant in accordance with such allocation unless otherwise consented to in writing by the Grantor. Distribution of the Grant shall only be made following receipt by Grantor of a written invoice endorsed by Recipient.

2.3 *Third-Party Beneficiary.* If any amount of the Grant is to be distributed to a third party by the Recipient in connection with the Permitted Purpose, the Grantor reserves the right in its sole discretion to distribute such amount of the Grant directly to such third party.

ARTICLE 3 TERM AND TERMINATION

3.1 *Term.* The term of this Agreement shall commence as of the Effective Date and continue until the expiry date set out in SCHEDULE B (the "**Term**"), unless otherwise this Agreement is terminated earlier in accordance with Section 3.2.

3.2 *Termination.* The Grantor may terminate this Agreement earlier if:

(a) the Recipient commits a material breach of any term of this Agreement and such breach is not remedied by the Recipient within fifteen (15) days receipt of a written notice from the Grantor; or

(b) the Recipient becomes insolvent and/or proceedings have been commenced under any legislation or otherwise for its dissolution, liquidation or winding-up, or bankruptcy, insolvency or creditors' arrangement proceedings have been commenced by or against the Recipient.

3.3 *Effect of Termination.* If this Agreement is terminated pursuant to Section 3.2, the Recipient may be:

(a) reimbursed for all or a portion of the expenses it has incurred in relation to the Permitted Purpose up to the effective date of termination; or

(b) required to return to Grantor all or a portion of the Grant that was disbursed by Grantor to Recipient prior to the effective date of termination;

as applicable, all subject to Grantor's sole discretion.

ARTICLE 4 RESPONSIBILITIES; REPRESENTATIONS AND WARRANTIES

4.1 *Recipient's Responsibilities.* The Recipient agrees that it shall:

(a) use the Grant only for the Permitted Purpose;

(b) perform and comply with the obligations set out in SCHEDULE C;

(c) comply with all applicable laws and regulations in connection with any of its obligations under this Agreement, including, without limitation, the Permitted Purpose;

(d) provide Grantor with prompt notice of (i) material concerns with the Permitted Purpose and any inability to comply with the Permitted Purpose and this Agreement, and (ii) any proposed change in the objects, nature or scope of the Recipient (including legal status).

4.2 *Recipient's Representations and Warranties.* The Recipient represents and warrants to the Grantor as follows:

(a) it is a corporation validly subsisting under the laws of the jurisdiction identified on Schedule B and has the corporate power to enter into this Agreement and to perform its obligations hereunder;

(b) if identified on SCHEDULE C, it is a registered charity under the *Income Tax Act (Canada)* with charitable registration number set out on SCHEDULE C;

(c) this Agreement has been duly authorized, executed and delivered by the Recipient and is a legal, valid and binding obligation of the Recipient, enforceable against the Recipient by the Grantor in accordance with its terms;

(d) it has obtained and will maintain any current approvals, permits, licenses, certificates, orders, registrations, filings or other forms of authorization necessary to complete its obligations during the Term of this Agreement; and

(e) neither the making of this Agreement nor the compliance with its terms and the terms of the Permitted Purpose will conflict with or result in the breach of any of the terms, conditions or provisions of, or constitute a default under any indenture, debenture, agreement or other instrument or arrangement to which the Recipient is a party or by which it is bound, or violate any of the terms or provisions of the Recipient's constating documents or any license, approval, consent, judgment, decree or order or any statute, rule or regulation applicable to the Recipient.

ARTICLE 5 RECORDS AND ACCESS

5.1 *Records.* The Recipient shall keep proper and accurate books and records to document the use of the Grant and the activities supported by the Grant. The Recipient shall maintain all books and records related to the Grant for at least six (6) years following the end of the Term (as hereinafter defined).

5.2 *Access to Facilities.* Upon written request and at mutually agreeable times, the Recipient will permit the Grantor and other potential grant recipients of Grantor, access to the Recipient's premises for the purpose of evaluating evaluation the Permitted Purpose and the results thereof.

5.3 *Audit Rights.* Upon reasonable prior written notice, the Recipient shall provide to the Grantor and its designated representatives with access to all reasonable documentation and data related to the Grant and this Agreement to permit the Grantor to verify the Recipient's compliance with its obligations under this Agreement. The Recipient will use commercially reasonable efforts to cooperate in such audit and investigation and will assist the Grantor as reasonably necessary. The Grantor shall: (i) conduct such audit and investigation only during normal business hours; (ii) use commercially reasonable efforts to conduct such audit and investigation in a manner that will result in a minimum of inconvenience and disruption to the Recipient's business operations; and (iii) be responsible for all costs related to any such audit and investigation.

ARTICLE 6 GRANTOR RECOGNITION

6.1 The Recipient shall recognize and state in an appropriate manner, as mutually agreed upon between the Parties, the financial assistance provided by Grantor in connection with the Permitted Purpose. Without limiting the generality of the foregoing, the Recipient shall:

(a) obtain Grantor's written consent prior to making any public announcement, publication or other communication in connection with the Grant, the Grantor and/or the Permitted Purpose (including the use of any of the Grantor's name, trademarks or any other intellectual property of the Grantor); and

(b) comply with any guidelines and/or policies of the Grantor in connection with the use of the Grantor's name, trademarks or any other intellectual property of the Grantor.

6.2 Grantor may publicize its support of the Permitted Purpose in its marketing materials and on its website in its sole discretion.

ARTICLE 7 INTELLECTUAL PROPERTY

7.1 *Pre-Existing Rights.* Neither Party shall acquire any right, title or interest in and to the other Party's intellectual property existing as of the date of this Agreement, and any modifications, improvements or other developments thereto. Any use of a Party's pre-existing intellectual property shall require written approval of the owning Party.

7.2 *Copyright.* The Recipient shall own all right, title and interest in and to all copyrights and copyrightable materials, including educational materials, that is created solely by the Recipient in connection with this Agreement for the Permitted Purpose. Nothing in this Agreement prohibits the Grantor from creating copyright that is similar to the intellectual property hereunder for use in connection with other purposes that are similar to the Permitted Purpose. The Recipient grants to Grantor, a non-exclusive, irrevocable, world-wide and royalty free license in perpetuity to use, modify, publish extracts and make summaries or otherwise use all or any part of such materials, subject to any applicable confidentiality requirements contained herein.

ARTICLE 8 CONFIDENTIALITY

8.1 All processes, documents, data, plans, material, policies or information pertaining to either Party's operations which is obtained by the other Party (in such capacity, the "**Receiving Party**") or furnished to the Receiving Party in connection with this Agreement and expressly identified as confidential thereby, including, without limitation, the terms of this Agreement, ("**Confidential Information**") shall be maintained by the Receiving Party in strict confidence and shall not be disclosed to any person or entity for any reason or used by the Receiving Party except as necessary for it to perform its obligations hereunder.

8.2 The limitations contained in this section shall not apply to (a) Confidential Information which is in the public domain at the time of disclosure; (b) Confidential Information that becomes part of the public domain after disclosure through no fault of the Receiving Party; (c) Confidential Information that the Receiving Party can prove was known by the Receiving Party at the time of disclosure; (d) Confidential Information that the Receiving Party can prove was supplied to the Receiving Party by a third party or was independently developed by the Receiving Party; or (e) Confidential Information required to be disclosed pursuant to judicial process.

ARTICLE 9 INDEMNITY

9.1 The Recipient hereby agrees to indemnify and hold harmless the Grantor and its officers, directors, employees, representatives and agents (collectively, the "**Indemnified Parties**") from and against any and all liability, loss, costs, damages and expenses (including legal, expert and consultant fees), causes of action, actions, claims, demands, lawsuits or other proceedings (collectively, a "**Claim**"), by whomever made, sustained, incurred, brought or prosecuted, in any way arising out of or in connection with the use of the Grant, the Permitted Purpose or otherwise in connection with this Agreement, but only to the extent that such Claim arises out of or is in connection with the Recipient's breach of this Agreement or is caused by the negligence or wilful misconduct of the Recipient in the performance of its obligations hereunder.

ARTICLE 10 MISCELLANEOUS PROVISIONS

10.1 *Notice.* Any notice, document or other communication required to be given under this Agreement shall be in writing and may be sent by personal delivery/courier, registered mail or email to the other Party at its address indicated in SCHEDULE D.

10.2 *Relationship of the Parties.* The relationship between the Recipient and Grantor is, and shall at all times be and remain, essentially that of a recipient and a grantor, and this Agreement does not and shall not be deemed to create a joint venture, partnership, and fiduciary or agency relationship between the Parties.

10.3 *Further Assurances.* The Parties shall execute all other documents and instruments and do all other things necessary for the Grant and to carry out the terms of this Agreement.

10.4 *No Waiver.* No waiver of any provision of this Agreement shall be binding unless executed in writing by the Party granting the waiver. No waiver of any provision of this Agreement shall constitute a waiver of any other provision, nor shall any waiver constitute a continuing waiver unless otherwise expressly provided.

10.5 *Entire Agreement.* This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof and supersedes all prior understandings, negotiations and discussions, whether written or oral. There are no conditions, covenants, agreements, understandings, representations, warranties or other provisions, express or implied, collateral, statutory or otherwise, relating to the subject matter hereof except as herein provided.

10.6 *Severability.* Each of the binding provisions contained in this Agreement is distinct and severable. Any declaration by a court of competent jurisdiction of the invalidity or unenforceability of any binding provision or part of a binding provision will not affect the validity or enforceability of any other provision of this Agreement.

10.7 *Survival.* Except as otherwise provided herein, ARTICLE 5, ARTICLE 7, ARTICLE 8, ARTICLE 9 and those sections of this Agreement which, by the nature of the rights or obligations set-out therein might reasonably be expected to survive any termination or expiry of this Agreement, shall survive any termination or expiry of this Agreement.

10.8 *Time of the Essence.* Time shall be of the essence of this Agreement.

10.9 *Amendments.* No amendment of the Agreement will have any force or effect unless reduced to writing and signed by both Parties.

10.10 *Assignment.* This Agreement cannot be assigned by either of the Parties, in part or in whole, without the prior written consent of the other Party. This Agreement shall ensure to the benefit of, and shall be binding upon, the Parties and their respective, heirs, executors, administrators, successors and permitted assigns.

10.11 *Governing Law.* This Agreement shall be governed by and construed in accordance with the law of the Province of Ontario and the federal laws of Canada applicable therein.

10.12 *Counterparts.* This Agreement may be executed in any number of counterparts, each of which when executed and delivered (by facsimile or otherwise) will be deemed to be an original, and all of which together will constitution one and the same document.

10.13 *Language.* The Parties do hereby agree that this Agreement and related documents be drawn up in the English language only. Les Parties aux présentes ont convenu que cette entente et les documents s'y rattachant soient rédigés en langue anglaise seulement.

[*signature page immediately follows*]

IN WITNESS WHEREOF, the Parties have duly executed this Agreement as of the Effective Date.

PRESIDENT'S CHOICE CHILDREN'S CHARITY / LA FONDATION POUR LES ENFANTS LE CHOIX DU PRÉSIDENT

Per: _____
Name:
Title:

Per: _____
Name:
Title

(I/we have authority to bind the corporation)

[RECIPIENT NAME]

Per: _____
Name:
Title:

Per: _____
Name:
Title

(I/we have authority to bind the corporation)

SCHEDULE A

Permitted Purpose

(See Attached)

SCHEDULE B

Grant Details

Total Grant (CAD):	$
Grant Budget Details:	The Grant shall be allocated distributed according to the following: **[Provide the allocation of Grant details – if required, include language that expressly excludes what the Budget cannot be used for]**
End Date of Term:	**[End date of term]**

SCHEDULE C

Recipient Details

Registered Charity:	Yes/No	**Charity No.:** (*If applicable*)	
Recipient Obligations:	**[NTD: list any obligations of the Recipient in connection with the permitted purpose]**		

SCHEDULE D

NOTICE

To Grantor:

President's Choice Children's Charity / La Fondation Pour Les Enfants Le Choix Du Président
22 St. Clair Avenue East
Suite 800
Toronto, ON
M4T 2S5

Attention: **[●]**
Email: pccharity@loblaw.ca

[*if applicable:*

with a copy to:

Attention: [**Legal Department**]
Email: legalnotice@loblaw.ca

To Recipient:

[Recipient Name]
[Address]

Attention: **[●]**
Email: **[●]**

Central Okanagan Public Schools
Together We Learn

CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road South, Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

Memorandum

Date: September 20, 2019
To: Board of Education
From: Finance and Audit Committee
Prepared by: Delta Carmichael, Assistant Secretary Treasurer

Action Item: Audited Financial Statements Fiscal Year 2018/2019

1.0 ISSUE STATEMENT

Approval of 2018/2019 Audited Financial Statements.

2.0 RELEVANT BOARD MOTION/DIRECTION

None**.**

3.0 BACKGROUND:

Audited financial statement must be approved and submitted to the Ministry of Education by September 30th each year *(Appendix A).*

The Communication of Audit Results and Audited Financial Statements Fiscal Year 2018/2019 (*Appendix B*) is prepared by the District's external auditor, Grant Thornton LLP, and discusses the following topics:

- Purpose of report and scope;
- Auditor independence;
- Status of the audit;
- Auditor's report modifications;
- Audit risks and results;
- Adjustments and uncorrected misstatements;
- Other reportable matters;

As part of the Financial Governance & Accountability requirements set by the Ministry of Education, districts are expected to develop a Financial Statement Discussion & Analysis Report (*Appendix C*) to accompany the audited financial statements each year. The intent of this report is to provide supplementary information that will help end users better understand a District's financial statements.

4.0 OPTIONS FOR ACTION:

1. Approve the Audited Financial Statements as presented.
2. Make recommendations for adjustments to the Audited Financial Statements.

5.0 ASSISTANT SECRETARY-TREASURER'S COMMENTS:
None.

6.0. RECOMMENDATION:

THAT: The Board of Education receive and approve the Audited Financial Statements for Fiscal Year 2018/2019.

7.0. APPENDICES:

A. Audited Financial Statements Fiscal Year 2018/2019
B. Report to the Finance and Audit Committee – Communication of Audit Results and Audited Financial Statements Fiscal Year 2018/2019
C. Financial Statement Discussion and Analysis the year ending June 30, 2019

Audited Financial Statements of

School District No. 23 (Central Okanagan)

June 30, 2019

School District No. 23 (Central Okanagan)

June 30, 2019

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School District No. 23 (Central Okanagan)

MANAGEMENT REPORT

Version: 5219-4473-2491

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 23 (Central Okanagan) 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. 23 (Central Okanagan) (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, Grant Thornton 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. 23 (Central Okanagan) 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. 23 (Central Okanagan)

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

Grant Thornton LLP
200-1633 Ellis Street
Kelowna, BC
V1Y 2A8

T +1 250 712 6800
F +1 250 712 6850

To the Board of Education of School District No. 23 (Central Okanagan)
and the Ministry of Education

Opinion

We have audited the financial statements of School District No. 23 (Central Okanagan) ("the District"), which comprise the statement of financial position as at June 30, 2019, and the statement of operations, statement of remeasurement gains and losses, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of School District No. 23 (Central Okanagan) as at June 30, 2019 and for the year then ended, are prepared in all material respects in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

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 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.

Emphasis of matter

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

Other matters

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedule 1 through 4 is presented for purposes of additional information and is not a required part of the financial statements. Such information has been subject to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

Other information

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Financial Statement Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the Financial Statement Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.

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.

Grant Thornton LLP

Kelowna, Canada
September 18, 2019

Chartered Professional Accountants

School District No. 23 (Central Okanagan)

Statement of Financial Position
As at June 30, 2019

	2019 Actual	2018 Actual
	$	$
Financial Assets		
Cash and Cash Equivalents (Note 3)	**40,422,485**	34,086,861
Accounts Receivable		
Due from Province - Ministry of Education	**4,250,920**	3,299,399
Other (Note 4)	**1,213,684**	1,599,698
Portfolio Investments	**13,618,451**	12,851,508
Total Financial Assets	**59,505,540**	51,837,466
Liabilities		
Accounts Payable and Accrued Liabilities		
Other	**18,388,099**	13,894,386
Unearned Revenue (Note 7)	**2,723,262**	2,468,063
Deferred Revenue (Note 8)	**4,022,848**	3,950,547
Deferred Capital Revenue (Note 9)	**218,349,557**	186,474,275
Employee Future Benefits (Note 10)	**9,901,753**	9,584,436
Other Liabilities (Note 11)	**9,997,237**	9,454,077
Total Liabilities	**263,382,756**	225,825,784
Net Financial Assets (Debt)	**(203,877,216)**	(173,988,318)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	**317,748,173**	288,668,213
Prepaid Expenses (Note 13)	**264,966**	161,627
Supplies Inventory	**210,589**	245,331
Total Non-Financial Assets	**318,223,728**	289,075,171
Accumulated Surplus (Deficit)	**114,346,512**	115,086,853
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	**113,033,343**	114,335,875
Accumulated Remeasurement Gains (Losses)	**1,313,169**	750,978
	114,346,512	115,086,853

Contractual Obligations (Note 20)

Contingent Liabilities (Note 21)

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. 23 (Central Okanagan)

Statement of Operations

Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education	221,220,349	**225,231,798**	215,504,211
Other	604,928	**748,352**	695,250
Tuition	5,600,000	**5,423,538**	5,886,182
Other Revenue	10,432,995	**11,260,953**	11,154,669
Rentals and Leases	575,000	**693,048**	613,124
Investment Income	890,500	**599,749**	950,891
Gain (Loss) on Disposal of Tangible Capital Assets (Note 14)		**209,745**	4,398,712
Amortization of Deferred Capital Revenue	8,192,707	**8,340,880**	8,192,707
Total Revenue	247,516,479	**252,508,063**	247,395,746
Expenses			
Instruction	204,622,137	**207,362,866**	198,957,506
District Administration	6,173,486	**6,271,205**	5,737,562
Operations and Maintenance	36,637,336	**35,654,688**	33,357,128
Transportation and Housing	4,043,149	**4,521,836**	4,178,802
Total Expense	251,476,108	**253,810,595**	242,230,998
Surplus (Deficit) for the year	(3,959,629)	**(1,302,532)**	5,164,748
Accumulated Surplus (Deficit) from Operations, beginning of year		**114,335,875**	109,171,127
Accumulated Surplus (Deficit) from Operations, end of year		**113,033,343**	114,335,875

School District No. 23 (Central Okanagan)

Statement of Remeasurement Gains and Losses

Year Ended June 30, 2019

	2019 Actual	2018 Actual
	$	$
Accumulated Remeasurement Gains (Losses) at beginning of year	**750,978**	1,188,726
Unrealized Gains (Losses) attributable to:		
Portfolio Investments	**658,752**	31,425
Amounts Reclassified to the Statement of Operations:		
Portfolio Investments	**(96,561)**	(469,173)
Net Remeasurement Gains (Losses) for the year	**562,191**	(437,748)
Accumulated Remeasurement Gains (Losses) at end of year	**1,313,169**	750,978

School District No. 23 (Central Okanagan)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Surplus (Deficit) for the year	(3,959,629)	**(1,302,532)**	5,164,748
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(29,589,692)	**(42,518,456)**	(24,575,113)
Amortization of Tangible Capital Assets	12,593,000	**13,195,051**	12,593,566
Net carrying value of Tangible Capital Assets disposed of		**243,445**	1,301,288
Total Effect of change in Tangible Capital Assets	(16,996,692)	**(29,079,960)**	(10,680,259)
Acquisition of Prepaid Expenses		**(131,886)**	(64,747)
Use of Prepaid Expenses		**28,546**	256,291
Acquisition of Supplies Inventory		**(1,109,240)**	(1,264,882)
Use of Supplies Inventory		**1,143,983**	1,215,810
Total Effect of change in Other Non-Financial Assets	-	**(68,597)**	142,472
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(20,956,321)	**(30,451,089)**	(5,373,039)
Net Remeasurement Gains (Losses)		**562,191**	(437,748)
(Increase) Decrease in Net Financial Assets (Debt)		**(29,888,898)**	(5,810,787)
Net Financial Assets (Debt), beginning of year		**(173,988,318)**	(168,177,531)
Net Financial Assets (Debt), end of year		**(203,877,216)**	(173,988,318)

School District No. 23 (Central Okanagan)

Statement of Cash Flows
Year Ended June 30, 2019

	2019 Actual	2018 Actual
	$	$
Operating Transactions		
Surplus (Deficit) for the year	**(1,302,532)**	5,164,748
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	**(565,507)**	(2,764,948)
Supplies Inventories	**34,742**	(49,072)
Prepaid Expenses	**(103,339)**	191,544
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	**4,493,713**	(520,861)
Unearned Revenue	**255,199**	77,887
Deferred Revenue	**72,301**	200,799
Employee Future Benefits	**317,317**	148,308
Other Liabilities	**543,160**	301,254
Loss (Gain) on Disposal of Tangible Capital Assets	**(209,745)**	(4,398,712)
Amortization of Tangible Capital Assets	**13,195,051**	12,593,566
Amortization of Deferred Capital Revenue	**(8,340,880)**	(8,192,707)
Recognition of Deferred Capital Revenue Spent on Sites	**(79,181)**	(27,241)
Total Operating Transactions	**8,310,299**	2,724,565
Capital Transactions		
Tangible Capital Assets Purchased	**(12,503,942)**	(19,589,077)
Tangible Capital Assets -WIP Purchased	**(30,014,514)**	(4,986,036)
District Portion of Proceeds on Disposal	**453,190**	5,700,000
Total Capital Transactions	**(42,065,266)**	(18,875,113)
Financing Transactions		
Capital Revenue Received	**40,295,343**	14,372,005
Total Financing Transactions	**40,295,343**	14,372,005
Investing Transactions		
Increase (Decrease) in Remeasurement Gains (Losses)	**562,191**	(437,748)
Investment in Portfolio Investments	**(766,943)**	(1,448,661)
Total Investing Transactions	**(204,752)**	(1,886,409)
Net Increase (Decrease) in Cash and Cash Equivalents	**6,335,624**	(3,664,952)
Cash and Cash Equivalents, beginning of year	**34,086,861**	37,751,813
Cash and Cash Equivalents, end of year	**40,422,485**	34,086,861
Cash and Cash Equivalents, end of year, is made up of:		
Cash	**26,393,949**	19,317,179
Cash Equivalents	**14,028,536**	14,769,682
	40,422,485	34,086,861

1. Authority and purpose

The School District, established on April 12, 1946, operates under the authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 23 (Central Okanagan)", and operates as "School District No. 23 (Central Okanagan)". A Board of Education (the "Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the District, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 23 (Central Okanagan) is exempt from federal and provincial corporate income taxes.

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 the *"Deferred Revenue and Deferred Capital Revenue*" and *"Revenue Recognition"* notes below.

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

As noted in the *"Deferred Revenue and Deferred Capital Revenue*" and *"Revenue Recognition"* notes below, 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, 2018 - increase in annual surplus by	$ 4,833,032
June 30, 2018 - increase in accumulated surplus & decrease in deferred contributions by	$ 183,960,583
Year ended June 30, 2019 - increase in annual surplus by	$ 29,056,283
June 30, 2019 - increase in accumulated surplus & decrease in deferred contributions by	$ 213,016,866

2. Summary of significant accounting policies (*continued*)

(b) Cash and cash equivalents

Cash and cash equivalents include cash balances, term deposits and bonds 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 when purchased and are held for the purpose of meeting short term cash commitments rather than for investing.

(c) Portfolio investments

The School District has investments in provincial, municipal and corporate bonds which have original terms to maturity of greater than three months at the time of acquisition. Bonds not quoted in an active market are reported at cost or amortized cost.

Portfolio investments in bond instruments that are quoted in an active market are recorded at fair value and the associated transaction costs are expensed upon initial recognition. The change in the fair value is recognized in the Statement of Remeasurement Gains and Losses as a remeasurement gain or loss until the portfolio investments are realized on disposal. Upon disposal, any accumulated remeasurement gains or losses associated with the portfolio investments are reclassified to the Statement of Operations.

Impairment is defined as a loss in value of a short term investment that is other than a temporary decline and is included in the Statement of Operations. In the case of an item in the fair value category, a reversal of any net remeasurement gains recognized in previous reporting periods up to the amount of the write-down is reported in the Statement of Remeasurement Gains and Losses. The loss is not reversed if there is a subsequent increase in value.

(d) Accounts receivable

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

(e) Prepaid expenses

Prepaid expenses include licenses, deposits and software maintenance contracts that are valued at acquisition cost. Prepaid expenses are charged to expense over the periods expected to benefit from it.

(f) Supplies inventory

Supplies inventory held for consumption or use include school supplies and are recorded at the lower of historical cost and replacement cost.

(g) Tangible capital assets

The following criteria apply:

- Tangible capital assets acquired and constructed are recorded at cost and include donated tangible capital assets which are recorded at their fair market value on the date of donation.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Sites and buildings that no longer contribute to the ability of the School District to provide services are written-down to residual value.

2. Summary of significant accounting policies (*continued*)

(g) Tangible capital assets *(continued)*

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisitoin, design, construction, development, improvement or betterment of the assets. Costs also include overhead directly attributable to construction.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Transfers of capital assets from related parties are recorded at carrying value.
- 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 tangible capital assets 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. Disposals sites or buildings are recorded and gains/losses calculated.
- Amortization is recorded on a straight-line basis over the estimated useful life of the tangible capital asset. It is management's responsibility to determine the appropriate useful lives for capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful lives are as follows:

Buildings	40 years
Computer hardware	5 years
Computer software	5 years
Furniture and equipment	10 years
Vehicles	10 years

(h) Unearned revenue

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

(i) 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 the "*Revenue Recognition*" note below.

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 the *"Basis of Accounting"* note above for the impact of this policy on these financial statements.

2. Summary of significant accounting policies (*continued*)

(j) Employee future benefits

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

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

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

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

(k) Asset retirement obligations

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

(l) Liability for contaminated sites

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

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

2. Summary of significant accounting policies (*continued*)

(l) Liability for contaminated sites *(continued)*

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

(m) 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 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 the *"Basis of Accounting"* note above 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 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.

2. Summary of significant accounting policies (*continued*)

(n) Expenditures

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

- Categories of salaries
  - Principals, Vice Principals and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
  - Superintendents, Assistant Superintendents, Secretary Treasurers, Trustees and any other employees excluded from union contract are categorized as Other Professionals.
- Allocation of costs
  - Operating expenses are reported by function, program and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs such as special and aboriginal education are allocated to these programs. All other costs are allocated to regular programs.
  - Actual salaries of personnel assigned by 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 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.

(o) 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.

The School District's financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities and other liabilities. Unless otherwise noted, it is management's opinion that the School District is not exposed to significant credit, liquidity or market risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the Statement of Remeasurement Gains and Losses. Upon settlement, the cumulative gain or loss is reclassified from the Statement of Remeasurement Gains and Losses and recognized in the Statement of Operations.

2. Summary of significant accounting policies (*continued*)

(o) Financial instruments *(continued)*

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. A write-down of a short term investment to reflect a loss in value is not reversed for a subsequent increase in value.

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

(p) Measurement uncertainty

Preparation of financial statements in accordance with the *"Basis of Accounting"* note above requires management to make estimates and assumptions that impact reported amounts for 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, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

(q) Funds and reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see the "*Internally Restricted Surplus - Operating Fund*" and "*Interfund Transfers*" notes below).

3. Cash and cash equivalents

Included in cash and cash equivalents are funds in the amount of $240,419 (2018 - $266,244), restricted and paid out to staff who contribute and take part in the District's self-funded deferred salary leave plan.

Also included in cash and cash equivalents are funds in the amount of $8,569,902 (2018 - $7,909,361), restricted and paid out to teachers who contribute and take part in the District's self-funded summer saving plan.

4. Accounts receivable - other

	2019	2018
GST rebate	$ 399,394	$ 301,727
Invoices receivable	373,999	326,570
Long term receivable	19,877	71,908
Other receivable	420,414	899,493
Total accounts receivable - other	**$ 1,213,684**	**$ 1,599,698**

5. Accounts payable and accrued liabilities - other

	2019	2018
Trade	$ 4,840,573	$ 3,701,154
International Education	1,380,555	1,406,212
Summer Savings program	8,585,148	7,909,361
Deferred Salary Leave program	241,200	266,244
Miscellaneous	3,340,623	611,415
Total accounts payable and accrued liabilities - other	**$ 18,388,099**	**$ 13,894,386**

6. Bank loans

The School District has a revolving demand operating credit facility with the Royal Bank of Canada in the amount of $5,000,000. The facility is secured by a certified copy of a resolution permitting short term borrowings up to $5,000,000 under Section 139 of the School Act approved by the Board of Education of the School District. The amounts are repayable on demand and bear interest at the bank's prime lending rate. At June 30, 2019 the balance outstanding under this credit facility was $nil (2018 – $nil).

7. Unearned revenue

	2019	2018
Balance, beginning of year	$ 2,468,063	$ 2,390,176
Changes for the year;		
Increase:		
Transportation fees	59,735	57,290
Tuition fees	3,901,890	4,527,283
Other	13,724	14,833
	3,975,349	4,599,406
Decrease:		
Transportation fees	(57,290)	(140,551)
Tuition fees	(3,648,027)	(4,369,070)
Other	(14,833)	(11,898)
	(3,720,150)	(4,521,519)
Balance, end of year	**$ 2,723,262**	**$ 2,468,063**

	2019	2018
Unearned revenue comprised of:		
Transportation fees	$ 59,735	$ 57,290
Tuition fees	2,649,803	2,395,940
Other	13,724	14,833
	$ 2,723,262	**$ 2,468,063**

8. Deferred revenue

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled. Detailed information about the changes in deferred revenue is included in Schedule 3A.

	2019	2018
Balance, beginning of year	$ 3,950,547	$ 3,749,748
Contributions received during the year	25,241,179	24,881,699
Revenue recognized from deferred contributions	(25,168,878)	(24,680,900)
	72,301	200,799
Balance, end of year	**$ 4,022,848**	**$ 3,950,547**

9. Deferred capital revenue

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

	2019	2018
Balance, beginning of year	$ 186,474,275	$ 180,322,218
Contributions received during the year	40,199,080	14,337,644
Investment income	96,263	34,361
Revenue recognized from deferred contributions	(8,340,880)	(8,192,707)
Site purchases	(79,181)	(27,241)
Balance, end of year	**$ 218,349,557**	**$ 186,474,275**

10. Employee future benefits

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

10. Employee future benefits *(continued)*

	2019	2018
Reconciliation of accrued benefit obligation		
Accrued benefit obligation - April 1	$ 8,645,417	$ 8,653,674
Service cost	729,177	708,445
Interest cost	245,741	244,205
Benefit payments	(548,159)	(911,443)
Actuarial loss (gain)	351,384	(49,464)
Accrued benefit obligation - March 31	**$ 9,423,560**	**$ 8,645,417**
Reconciliation of funded status at end of fiscal year		
Accrued benefit obligation - March 31	$ (9,423,560)	$ (8,645,417)
Employer contributions after measurement date	291,124	235,269
Benefit expense after measurement date	(267,211)	(243,730)
Unamortized net actuarial (gain) loss	(502,106)	(930,558)
Accrued benefit obligation - June 30	**$ (9,901,753)**	**$ (9,584,436)**
Reconciliation of change in accrued benefit liability		
Accrued benefit liability - July 1	$ 9,584,436	$ 9,436,128
Net expense for fiscal year	921,331	886,248
Employer contributions	(604,014)	(737,940)
Accrued benefit liability - June 30	**$ 9,901,753**	**$ 9,584,436**
Components of net benefit expense		
Service cost	$ 753,490	$ 713,628
Interest cost	244,909	244,589
Amortization of net actuarial (gain) loss	(77,068)	(71,969)
Net benefit expense	**$ 921,331**	**$ 886,248**

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

	2019	2018
Discount rate - April 1	2.75%	2.75%
Discount rate - March 31	2.50%	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
Expected avg. remaining service lifetime (EARSL) - March 31	10.1	9.7

11. Other liabilities

	2019	2018
Accrued vacation payable	$ 1,324,988	$ 1,302,705
Benefits payable	7,625,135	6,976,235
Wages payable	742,750	694,713
Other payables	304,364	480,424
Total other liabilities	**$ 9,997,237**	**$ 9,454,077**

12. Tangible capital assets

	2019	2018
Net Book Value		
Sites	$ 53,654,361	$ 53,782,634
Buildings	208,475,874	210,494,440
Buildings - WIP	35,000,550	4,986,036
Computer hardware	8,919,863	9,132,134
Computer software	15,462	22,031
Furniture & equipment	5,899,680	5,837,869
Vehicles	5,782,383	4,413,069
Total	**$ 317,748,173**	**$ 288,668,213**

	Balance at July 1, 2018	Additions	Disposals	Net WIP Transfer	Balance at June 30, 2019
Cost					
Sites	$ 53,782,634	$ 79,181	$ (207,454)	$ -	$ 53,654,361
Buildings	378,013,175	6,531,527	(249,075)	-	384,295,627
Buildings - WIP	4,986,036	30,014,514	-	-	35,000,550
Computer hardware	14,333,217	2,654,372	(2,510,304)	-	14,477,285
Computer software	32,841	-	-	-	32,841
Furniture & equipment	10,828,123	1,144,624	(1,713,692)	-	10,259,055
Vehicles	7,249,237	2,094,238	(457,100)	-	8,886,375
Total	**$ 469,225,263**	**$ 42,518,456**	**$ (5,137,625)**	**$ -**	**$ 506,606,094**
Acc. Amortization					
Buildings	$ 167,518,735	$ 8,514,102	$ (213,084)	$ -	$ 175,819,753
Computer hardware	5,201,083	2,866,643	(2,510,304)	-	5,557,422
Computer software	10,810	6,569	-	-	17,379
Furniture & equipment	4,990,254	1,082,813	(1,713,692)	-	4,359,375
Vehicles	2,836,168	724,924	(457,100)	-	3,103,992
Total	**$ 180,557,050**	**$ 13,195,051**	**$ (4,894,180)**	**$ -**	**$ 188,857,921**

12. Tangible capital assets *(continued)*

	Balance at July 1, 2017	Additions	Disposals	Net WIP Transfer	Balance at June 30, 2018
Cost					
Sites	$ 54,631,250	$ 82,963	$ (931,579)	$ -	$ 53,782,634
Buildings	362,718,161	12,528,032	(660,385)	3,427,367	378,013,175
Buildings - WIP	3,427,367	4,986,036	-	(3,427,367)	4,986,036
Computer hardware	13,099,980	4,539,596	(3,306,359)	-	14,333,217
Computer software	46,718	5,206	(19,083)	-	32,841
Furniture & equipment	10,458,463	1,803,684	(1,434,024)	-	10,828,123
Vehicles	7,635,653	629,596	(1,016,012)	-	7,249,237
Total	**$ 452,017,592**	**$ 24,575,113**	**$ (7,367,442)**	**$ -**	**$ 469,225,263**
Acc. Amortization					
Buildings	$ 159,654,597	$ 8,154,814	$ (290,676)	$ -	$ 167,518,735
Computer hardware	5,887,446	2,619,996	(3,306,359)	-	5,201,083
Computer software	20,549	9,344	(19,083)	-	10,810
Furniture & equipment	5,378,431	1,045,847	(1,434,024)	-	4,990,254
Vehicles	3,088,615	763,565	(1,016,012)	-	2,836,168
Total	**$ 174,029,638**	**$ 12,593,566**	**$ (6,066,154)**	**$ -**	**$ 180,557,050**

Buildings - WIP having a value of $35,000,550 (2018 - $4,986,036) has not been amortized. Amortization of these assets will commence when the assets are put in service.

13. Prepaid expenses

	2019	2018
Prepaid software licensing	**$ 264,966**	**$ 161,627**

14. Disposal of site

During the year, the School District disposed of property located on Berry Road in the District of Lake Country, BC. The land and building was funded by both the District and Ministry of Education so the corresponding gain on disposal will be recorded in both Ministry of Education restricted capital (75%) and local capital (25%). Details of the recording of the disposition is as follows:

Net proceeds	$	1,812,756
Net book value		(243,445)
Ministry of Education restricted capital		(1,359,566)
Gain on sale of property	**$**	**209,745**

15. Employee pension plans

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trusteed pension plans. The boards of trustees for these plans represent plan members and employers, and are 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, 2017, the Teachers' Pension Plan has about 46,000 active members from school districts and approximately 38,000 retired members from school districts. As at December 31, 2017, the Municipal Plan has about 197,000 active contributors, of which approximately 24,000 are from school districts.

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

The most recent valuation of the Teachers' Pension Plan as at December 31, 2017 indicated a $1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining $644 million surplus ws transferred to the rate stabilization account. The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015 indicated a $2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, $1,927 million was transferred to the rate stabilization account and $297 million of the surplus ensured the reuqired contribution rate remained unchanged. The next valuation will be as at December 31, 2018 with results available in 2019.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan. The School District paid $18,457,877 (2018 - $19,220,290) for employer contributions to these plans in the year ended June 30, 2019.

16. Internally restricted surplus - operating fund

	2019	2018
Internally restricted (appropriated) by Board for:		
Appropriated for next year's budget	$ 2,642,193	$ 2,917,346
Net school surpluses	727,309	1,080,305
Targeted aboriginal program	274,503	402,302
CUPE training funds	121,161	164,119
Comprehensive privacy and security foundation	-	100,000
Energy manager shared service program	150,370	82,205
Trades grant	-	27,075
WCB core audit funds	49,000	39,000
Trustee travel	21,528	33,928
Apprenticeship program	37,430	-
International field trip	-	23,400
Subtotal (internally restricted)	4,023,494	4,869,680
Unrestricted operating surplus	1,866,565	2,519,656
Total available for future operations	**$ 5,890,059**	**$ 7,389,336**

17. Expense by object

	2019	2018
Salaries and benefits	$ 208,149,821	$ 197,519,797
Services and supplies	32,465,723	32,117,633
Amortization on tangible capital assets	13,195,051	12,593,564
Total expenses by object	**$ 253,810,595**	**$ 242,230,994**

18. Interfund transfers

Inter-fund transfers between operating, special purpose and capital funds are for the year ended June 30, 2019 were as follows:

- Transfers in the amount of $703,672 (2018 - $567,351) were made from the Special Purpose Funds to the Capital Fund for capital asset purchases funded by the Special Purpose Funds.
- Transfers in the amount of $732,842 (2018 - $1,050,069) were made from the Operating Fund to the Capital Fund for capital asset purchases funded by the Operating Fund.
- Transfers in the amount of $3,178,413 (2018 - $4,000,000) were made from Local Capital within the Operating fund to the Capital Fund for capital asset purchases funded by Local Capital.

19. 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 all of these entities, unless disclosed separately, are generally considered to be in the normal course of operations and are recorded at the exchange amount.

20. Contractual obligations

During the year, the School District has entered into several contractual obligations including:

- Construction contracts, relating to new middle schools in both the Upper Mission and Lake Country, as well, bus and Annual Facilities purchases, resulting in commitments of $34,135,768 at June 30, 2019 (2018 - $61,687,838).

- These commitments will be funded by bylaw capital through the Province of British Columbia and will become liabilities in the future when the terms of the contracts are met.

21. Contingencies

The School District is involved in certain legal actions. Some of these legal actions are managed and covered by the School District, School's Protection Program. The outcome of these matters cannot be determined at this time. In the event that any claims are successful, it is management's opinion that the settlements of such claims would not have a material effect on the financial position of the School District. The resulting loss to the School District, if any, will be recorded in the period in which it is determinable.

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. As at June 30, 2019, the liability is not reasonably determinable and accordingly, the fair value of the liability for asbestos removal or disposal will be recognized in the period in which it is incurred.

The School District has two letters of credit with the Royal Bank of Canada in the amounts of $428,172, payable to the City of Kelowna, and $35,000, payable to the Rutland Waterworks District. The City of Kelowna letter of credit was required in connection with the completion of works and services relating to the new administation office located at 1040 Hollywood Road. This letter of credit was issued on December 6, 2017. The Rutland Waterworks District letter of credit was necessary to cover hydrant installation and geoexchange improvements for the new administration office and was issued on April 5, 2017. This letter of credit was reduced to $15,000 on June 13, 2019

22. Subsequent event

Subsequent to June 30, 2019, the School District disposed of its interest in a 6 acre parcel of land located in the Kettle Valley neighbourhood of Kelowna, BC for $650,000. This interest was originally transferred to the School District as satisfaction in full for the balance of school site acquisition charges owed to the School District for the development of this land.

23. Risk management

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

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

The School District is exposed to credit risk in the event of non-performance by a borrower. This risk is mitigated as most accounts 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 with the Royal Bank of Canada and the School District invests solely in fixed income and money market securities. All bonds must have a 'BBB' or better credit rating.

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its cash and cash equivalents and portfolio investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in fixed income and money market securities.

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. It is management's opinion that the School District is not exposed to significant liquidity risk, as cash flows are guaranteed by the Ministry of Education.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

24. 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.

25. Comparative figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

26. Budget figures

Budget figures included in the financial statements are the original planned budget approved by the Board through the adoption of an annual budget on June 27, 2018. While PSAS require the presentation of the originally planned budget, an amended budget based on more accurate enrollment numbers was approved by the Board and filed with the Ministry of Education on February 13, 2019. Significant changes between the original and amended budget are as follows:

	Amended Annual Budget	Annual Budget	Change
Revenue			
Provincial Grants	$ 225,605,899	$ 221,825,277	$ 3,780,622
Tuition	5,600,000	5,600,000	-
Other Revenue	11,074,130	11,007,995	66,135
Investment Income	650,000	890,500	(240,500)
Amortization of Deferred Cap Revenue	8,340,880	8,192,707	148,173
Total Revenue	**$ 251,270,909**	**$ 247,516,479**	**$ 3,754,430**
Expense			
Instruction	$ 208,084,419	$ 204,622,137	$ 3,462,282
District Administration	6,270,721	6,173,486	97,235
Operations and Maintenance	36,546,004	36,637,336	(91,332)
Transportation and Housing	4,044,253	4,043,149	1,104
Total Expense	**$ 254,945,397**	**$ 251,476,108**	**$ 3,469,289**
Net Revenue (Expense)	**$ (3,674,488)**	**$ (3,959,629)**	**$ 285,141**
Budget Allocation of Surplus (Deficit)	4,869,680	4,239,028	630,652
Budget Surplus (Deficit), for the year	**$ 1,195,192**	**$ 279,399**	**$ 915,793**

School District No. 23 (Central Okanagan)

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	7,389,336		106,946,539	**114,335,875**	109,171,127
Changes for the year					
Surplus (Deficit) for the year	2,411,978	703,672	(4,418,182)	**(1,302,532)**	5,164,748
Interfund Transfers					
Tangible Capital Assets Purchased	(732,842)	(703,672)	1,436,514	-	
Local Capital	(3,178,413)		3,178,413	-	
Net Changes for the year	**(1,499,277)**	-	**196,745**	**(1,302,532)**	**5,164,748**
Accumulated Surplus (Deficit), end of year - Statement 2	**5,890,059**	-	**107,143,284**	**113,033,343**	114,335,875
Accumulated Remeasurement Gains (Losses) - Statement 3	1,313,169			**1,313,169**	750,978
	7,203,228	-	**107,143,284**	**114,346,512**	115,086,853

School District No. 23 (Central Okanagan)

Schedule of Operating Operations

Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education	204,244,457	**207,911,121**	198,814,251
Other	604,928	**748,352**	695,250
Tuition	5,600,000	**5,423,538**	5,886,182
Other Revenue	3,132,995	**3,334,550**	3,049,887
Rentals and Leases	575,000	**693,048**	613,124
Investment Income	800,000	**486,612**	859,731
Total Revenue	214,957,380	**218,597,221**	209,918,425
Expenses			
Instruction	181,161,096	**182,934,768**	174,843,957
District Administration	6,173,486	**6,271,205**	5,737,562
Operations and Maintenance	24,044,336	**22,457,434**	20,617,258
Transportation and Housing	4,043,149	**4,521,836**	4,178,802
Total Expense	215,422,067	**216,185,243**	205,377,579
Operating Surplus (Deficit) for the year	(464,687)	**2,411,978**	4,540,846
Budgeted Appropriation (Retirement) of Surplus (Deficit)	4,239,028		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,395,928)	**(732,842)**	(1,050,069)
Local Capital	(2,378,413)	**(3,178,413)**	(4,000,000)
Total Net Transfers	(3,774,341)	**(3,911,255)**	(5,050,069)
Total Operating Surplus (Deficit), for the year	-	**(1,499,277)**	(509,223)
Operating Surplus (Deficit), beginning of year		**7,389,336**	7,898,559
Operating Surplus (Deficit), end of year		**5,890,059**	7,389,336
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 16)		**4,023,494**	4,869,680
Unrestricted		**1,866,565**	2,519,656
Total Operating Surplus (Deficit), end of year		**5,890,059**	7,389,336

School District No. 23 (Central Okanagan)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	203,079,126	**205,949,625**	196,417,663
ISC/LEA Recovery	(1,057,995)	**(1,094,811)**	(1,034,101)
Other Ministry of Education Grants			
Pay Equity	1,238,323	**1,238,323**	1,238,323
Funding for Graduated Adults	15,000	**108,890**	
Transportation Supplement	600,000	**600,000**	600,000
Economic Stability Dividend		**259,954**	134,530
Return of Administrative Savings			967,983
Carbon Tax Grant	120,003	**165,522**	164,666
Employer Health Tax Grant		**517,658**	
Strategic Priorities - Mental Health Grant		**30,300**	
Support Staff Benefits Grant		**10,816**	
BCTEA - LEA Capacity Building Grant		**6,850**	
FSA & Exam		**27,292**	27,292
Other		**5,000**	27,895
Salary Differential		**85,702**	
Shared Energy Manager	250,000		200,000
Cohesive Data			70,000
Total Provincial Grants - Ministry of Education	204,244,457	**207,911,121**	198,814,251
Provincial Grants - Other	604,928	**748,352**	695,250
Tuition			
International and Out of Province Students	5,600,000	**5,423,538**	5,886,182
Total Tuition	5,600,000	**5,423,538**	5,886,182
Other Revenues			
Other School District/Education Authorities	525,000	**591,650**	715,022
LEA Funding from First Nations	1,057,995	**1,094,811**	1,034,101
Miscellaneous			
Transportation Fees	900,000	**819,103**	486,964
Wage Recoveries	300,000	**353,162**	339,943
City of Kelowna	40,000	**40,000**	40,000
District of Lake Country	70,000	**70,000**	71,981
Other	240,000	**365,824**	361,876
Total Other Revenue	3,132,995	**3,334,550**	3,049,887
Rentals and Leases	575,000	**693,048**	613,124
Investment Income	800,000	**486,612**	859,731
Total Operating Revenue	214,957,380	**218,597,221**	209,918,425

School District No. 23 (Central Okanagan)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Salaries			
Teachers	97,405,418	**97,553,838**	92,711,135
Principals and Vice Principals	11,302,073	**11,532,441**	10,950,478
Educational Assistants	14,479,605	**15,181,643**	14,107,613
Support Staff	20,838,024	**20,718,076**	19,073,882
Other Professionals	3,042,586	**3,129,848**	2,984,128
Substitutes	6,665,887	**6,663,623**	6,664,739
Total Salaries	153,733,593	**154,779,469**	146,491,975
Employee Benefits	38,521,514	**38,367,891**	36,509,487
Total Salaries and Benefits	192,255,107	**193,147,360**	183,001,462
Services and Supplies			
Services	5,289,439	**5,351,555**	5,323,378
Student Transportation	391,335	**377,037**	354,938
Professional Development and Travel	1,992,673	**2,004,203**	1,912,494
Rentals and Leases	1,317,000	**131,203**	136,573
Dues and Fees	396,500	**428,871**	421,885
Insurance	610,000	**711,916**	590,220
Supplies	9,468,674	**10,363,854**	9,993,256
Utilities	3,701,339	**3,669,244**	3,643,373
Total Services and Supplies	23,166,960	**23,037,883**	22,376,117
Total Operating Expense	215,422,067	**216,185,243**	205,377,579

School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

Operating Expense by Function, Program and Object

Year Ended June 30, 2019

	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	80,726,204	831,672	319,088	1,243,924		5,840,035	**88,960,923**
1.03 Career Programs	751,814		63,330	323,527		32,101	**1,170,772**
1.07 Library Services	1,810,650	223,476		1,207,269	94,910	5,477	**3,341,782**
1.08 Counselling	2,472,880					19,110	**2,491,990**
1.10 Special Education	10,303,262	753,489	12,869,921	828,029		506,230	**25,260,931**
1.30 English Language Learning	788,479			66,339		3,315	**858,133**
1.31 Aboriginal Education	579,050	127,301	1,929,304	41,724		28,455	**2,705,834**
1.41 School Administration		8,850,324		3,358,489		56,414	**12,265,227**
1.62 International and Out of Province Students	121,499	147,906		47,649	260,971	8,553	**586,578**
Total Function 1	**97,553,838**	**10,934,168**	**15,181,643**	**7,116,950**	**355,881**	**6,499,690**	**137,642,170**
4 District Administration							
4.11 Educational Administration		327,935		189,360	564,328	130,127	**1,211,750**
4.40 School District Governance					141,531		**141,531**
4.41 Business Administration		270,338		947,026	1,167,616	33,806	**2,418,786**
Total Function 4	**-**	**598,273**	**-**	**1,136,386**	**1,873,475**	**163,933**	**3,772,067**
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				195,621	539,172		**734,793**
5.50 Maintenance Operations				8,990,442	88,685		**9,079,127**
5.52 Maintenance of Grounds				838,726			**838,726**
5.56 Utilities				118,952	172,809		**291,761**
Total Function 5	**-**	**-**	**-**	**10,143,741**	**800,666**	**-**	**10,944,407**
7 Transportation and Housing							
7.41 Transportation and Housing Administration				163,108	99,826		**262,934**
7.70 Student Transportation				2,157,891			**2,157,891**
Total Function 7	**-**	**-**	**-**	**2,320,999**	**99,826**	**-**	**2,420,825**
9 Debt Services							
Total Function 9	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Functions 1 - 9	**97,553,838**	**11,532,441**	**15,181,643**	**20,718,076**	**3,129,848**	**6,663,623**	**154,779,469**

School District No. 23 (Central Okanagan)

Schedule 2C (Unaudited)

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	**88,960,923**	21,515,059	**110,475,982**	8,042,365	**118,518,347**	118,240,666	112,770,291
1.03 Career Programs	**1,170,772**	314,336	**1,485,108**	100,021	**1,585,129**	1,642,294	1,544,227
1.07 Library Services	**3,341,782**	884,854	**4,226,636**	501,016	**4,727,652**	4,985,265	4,939,506
1.08 Counselling	**2,491,990**	607,415	**3,099,405**	3,589	**3,102,994**	3,626,153	3,163,733
1.10 Special Education	**25,260,931**	6,797,828	**32,058,759**	1,089,183	**33,147,942**	31,393,977	31,526,875
1.30 English Language Learning	**858,133**	206,490	**1,064,623**	35,918	**1,100,541**	998,192	917,201
1.31 Aboriginal Education	**2,705,834**	706,815	**3,412,649**	284,818	**3,697,467**	3,630,120	3,141,905
1.41 School Administration	**12,265,227**	2,746,141	**15,011,368**	67,456	**15,078,824**	14,363,199	14,743,024
1.62 International and Out of Province Students	**586,578**	130,871	**717,449**	1,258,423	**1,975,872**	2,281,230	2,097,195
Total Function 1	**137,642,170**	**33,909,809**	**171,551,979**	**11,382,789**	**182,934,768**	181,161,096	174,843,957
4 District Administration							
4.11 Educational Administration	**1,211,750**	282,452	**1,494,202**	334,433	**1,828,635**	1,784,485	1,767,981
4.40 School District Governance	**141,531**	3,429	**144,960**	162,895	**307,855**	309,007	262,879
4.41 Business Administration	**2,418,786**	568,426	**2,987,212**	1,147,503	**4,134,715**	4,079,994	3,706,702
Total Function 4	**3,772,067**	**854,307**	**4,626,374**	**1,644,831**	**6,271,205**	6,173,486	5,737,562
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	**734,793**	170,461	**905,254**	598,221	**1,503,475**	1,440,173	1,351,213
5.50 Maintenance Operations	**9,079,127**	2,517,615	**11,596,742**	3,125,977	**14,722,719**	16,191,490	13,357,768
5.52 Maintenance of Grounds	**838,726**	167,481	**1,006,207**	449,581	**1,455,788**	1,410,262	1,281,699
5.56 Utilities	**291,761**	60,129	**351,890**	4,423,562	**4,775,452**	5,002,411	4,626,578
Total Function 5	**10,944,407**	**2,915,686**	**13,860,093**	**8,597,341**	**22,457,434**	24,044,336	20,617,258
7 Transportation and Housing							
7.41 Transportation and Housing Administration	**262,934**	54,750	**317,684**	2,358	**320,042**	325,578	309,200
7.70 Student Transportation	**2,157,891**	633,339	**2,791,230**	1,410,564	**4,201,794**	3,717,571	3,869,602
Total Function 7	**2,420,825**	**688,089**	**3,108,914**	**1,412,922**	**4,521,836**	4,043,149	4,178,802
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	**154,779,469**	**38,367,891**	**193,147,360**	**23,037,883**	**216,185,243**	215,422,067	205,377,579

School District No. 23 (Central Okanagan)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

	2019 Budget	**2019 Actual**	2018 Actual
	$	**$**	$
Revenues			
Provincial Grants			
Ministry of Education	16,975,892	**17,241,496**	16,662,719
Other Revenue	7,300,000	**7,873,043**	8,017,283
Investment Income	500	**17,231**	898
Total Revenue	24,276,392	**25,131,770**	24,680,900
Expenses			
Instruction	23,461,041	**24,428,098**	24,113,549
Total Expense	23,461,041	**24,428,098**	24,113,549
Special Purpose Surplus (Deficit) for the year	815,351	**703,672**	567,351
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(815,351)	**(703,672)**	(567,351)
Total Net Transfers	(815,351)	**(703,672)**	(567,351)
Total Special Purpose Surplus (Deficit) for the year	-	**-**	-
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		**-**	-

School District No. 23 (Central Okanagan)

Schedule 3A (Unaudited)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Service Delivery Transformation	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	$	$	$	$	$	$	$	$	$
Deferred Revenue, beginning of year	361,094	-	30,187	91,684	3,362,383	-	-	-	40,221
Add: Restricted Grants									
Provincial Grants - Ministry of Education	785,351	786,857				256,000	75,950	366,595	1,241,934
Other					7,990,949				
Investment Income	14,192								1,581
	799,543	786,857	-	-	7,990,949	256,000	75,950	366,595	1,243,515
Less: Allocated to Revenue	759,402	711,638	8,122	91,684	7,873,043	256,000	75,950	343,695	1,268,991
Recovered									
Deferred Revenue, end of year	**401,235**	**75,219**	**22,065**	**-**	**3,480,289**	**-**	**-**	**22,900**	**14,745**
Revenues									
Provincial Grants - Ministry of Education	745,210	711,638	8,122	91,684		256,000	75,950	343,695	1,267,410
Other Revenue					7,873,043				
Investment Income	14,192								1,581
	759,402	711,638	8,122	91,684	7,873,043	256,000	75,950	343,695	1,268,991
Expenses									
Salaries									
Teachers					55,894		46,950	78,250	53,993
Educational Assistants		601,774							
Support Staff						192,626			
Other Professionals				28,991					
Substitutes		1,085						82,346	
	-	602,859	-	28,991	55,894	192,626	46,950	160,596	53,993
Employee Benefits		108,779		6,028	13,750	46,827	11,550	19,250	13,283
Services and Supplies	66,851			56,665	7,803,399	16,547	17,450	160,850	1,201,715
	66,851	711,638	-	91,684	7,873,043	256,000	75,950	340,696	1,268,991
Net Revenue (Expense) before Interfund Transfers	692,551	-	8,122	-	-	-	-	2,999	-
Interfund Transfers									
Tangible Capital Assets Purchased	(692,551)		(8,122)					(2,999)	
	(692,551)	-	(8,122)	-	-	-	-	(2,999)	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 23 (Central Okanagan)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2019

	Coding and Curriculum Implementation	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Provincial Resource Program	TOTAL
	$	$	$	$	$	$
Deferred Revenue, beginning of year	23,164	-	-	37,108	4,706	3,950,547
Add: Restricted Grants						
Provincial Grants - Ministry of Education		616,135	12,916,104	10,650	177,423	17,232,999
Other						7,990,949
Investment Income				1,458		17,231
	-	616,135	12,916,104	12,108	177,423	25,241,179
Less: Allocated to Revenue	23,164	616,135	12,916,104	12,108	175,734	25,131,770
Recovered				37,108		37,108
Deferred Revenue, end of year	**-**	-	-	-	**6,395**	**4,022,848**
Revenues						
Provincial Grants - Ministry of Education	23,164	616,135	12,916,104	10,650	175,734	17,241,496
Other Revenue						7,873,043
Investment Income				1,458		17,231
	23,164	616,135	12,916,104	12,108	175,734	25,131,770
Expenses						
Salaries						
Teachers			10,374,199	12,108	89,839	10,711,233
Educational Assistants						601,774
Support Staff		96,250				288,876
Other Professionals						28,991
Substitutes		473,510			390	557,331
	-	569,760	10,374,199	12,108	90,229	12,188,205
Employee Benefits		18,907	2,541,905		21,374	2,801,653
Services and Supplies	23,164	27,468			64,131	9,438,240
	23,164	616,135	12,916,104	12,108	175,734	24,428,098
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	703,672
Interfund Transfers						
Tangible Capital Assets Purchased						(703,672)
	-	-	-	-	-	(703,672)
Net Revenue (Expense)	**-**	-	-	-	-	-

School District No. 23 (Central Okanagan)

Schedule of Capital Operations

Year Ended June 30, 2019

	2019 Budget	2019 Actual			2018 Actual
		Invested in Tangible Capital Assets	**Local Capital**	**Fund Balance**	
	$	**$**	**$**	**$**	$
Revenues					
Provincial Grants					
Ministry of Education		**79,181**		**79,181**	27,241
Other Revenue			**53,360**	**53,360**	87,499
Investment Income	90,000		**95,906**	**95,906**	90,262
Gain (Loss) on Disposal of Tangible Capital Assets		**209,745**		**209,745**	4,398,712
Amortization of Deferred Capital Revenue	8,192,707	**8,340,880**		**8,340,880**	8,192,707
Total Revenue	8,282,707	**8,629,806**	**149,266**	**8,779,072**	12,796,421
Expenses					
Operations and Maintenance			**2,203**	**2,203**	146,304
Amortization of Tangible Capital Assets					
Operations and Maintenance	12,593,000	**13,195,051**		**13,195,051**	12,593,566
Total Expense	12,593,000	**13,195,051**	**2,203**	**13,197,254**	12,739,870
Capital Surplus (Deficit) for the year	(4,310,293)	**(4,565,245)**	**147,063**	**(4,418,182)**	56,551
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	2,211,279	**1,436,514**		**1,436,514**	1,617,420
Local Capital	2,378,413		**3,178,413**	**3,178,413**	4,000,000
Total Net Transfers	4,589,692	**1,436,514**	**3,178,413**	**4,614,927**	5,617,420
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		**(453,190)**	**453,190**	**-**	
Tangible Capital Assets Purchased from Local Capital		**3,605,598**	**(3,605,598)**	**-**	
Total Other Adjustments to Fund Balances		**3,152,408**	**(3,152,408)**	**-**	
Total Capital Surplus (Deficit) for the year	279,399	**23,677**	**173,068**	**196,745**	5,673,971
Capital Surplus (Deficit), beginning of year		**104,506,262**	**2,440,277**	**106,946,539**	101,272,568
Capital Surplus (Deficit), end of year		**104,529,939**	**2,613,345**	**107,143,284**	106,946,539

School District No. 23 (Central Okanagan)

Tangible Capital Assets

Year Ended June 30, 2019

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	$	$	$	$	$	$	$
Cost, beginning of year	53,782,634	378,013,175	10,828,123	7,249,237	32,841	14,333,217	**464,239,227**
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	79,181	4,767,750	363,668	2,022,550			**7,233,149**
Deferred Capital Revenue - Other			228,681				**228,681**
Operating Fund		230,276	308,763			193,803	**732,842**
Special Purpose Funds		692,551	8,122			2,999	**703,672**
Local Capital		840,950	235,390	71,688		2,457,570	**3,605,598**
	79,181	6,531,527	1,144,624	2,094,238	-	2,654,372	**12,503,942**
Decrease:							
Disposed of	207,454	249,075					**456,529**
Deemed Disposals			1,713,692	457,100		2,510,304	**4,681,096**
	207,454	249,075	1,713,692	457,100	-	2,510,304	**5,137,625**
Cost, end of year	53,654,361	384,295,627	10,259,055	8,886,375	32,841	14,477,285	**471,605,544**
Work in Progress, end of year		35,000,550					**35,000,550**
Cost and Work in Progress, end of year	53,654,361	419,296,177	10,259,055	8,886,375	32,841	14,477,285	**506,606,094**
Accumulated Amortization, beginning of year		167,518,735	4,990,254	2,836,168	10,810	5,201,083	**180,557,050**
Changes for the Year							
Increase: Amortization for the Year		8,514,102	1,082,813	724,924	6,569	2,866,643	**13,195,051**
Decrease:							
Disposed of		213,084					**213,084**
Deemed Disposals			1,713,692	457,100		2,510,304	**4,681,096**
		213,084	1,713,692	457,100	-	2,510,304	**4,894,180**
Accumulated Amortization, end of year		175,819,753	4,359,375	3,103,992	17,379	5,557,422	**188,857,921**
Tangible Capital Assets - Net	**53,654,361**	**243,476,424**	**5,899,680**	**5,782,383**	**15,462**	**8,919,863**	**317,748,173**

School District No. 23 (Central Okanagan)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2019

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	$	$	$	$	$
Work in Progress, beginning of year	4,986,036				**4,986,036**
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	30,014,514				**30,014,514**
	30,014,514	-	-	-	**30,014,514**
Net Changes for the Year	30,014,514	-	-	-	**30,014,514**
Work in Progress, end of year	**35,000,550**	-	-	-	**35,000,550**

School District No. 23 (Central Okanagan)

Deferred Capital Revenue
Year Ended June 30, 2019

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	$	$	$	$
Deferred Capital Revenue, beginning of year	179,143,340	4,530,237	287,006	**183,960,583**
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	7,153,968	25,944	202,737	**7,382,649**
	7,153,968	25,944	202,737	**7,382,649**
Decrease:				
Amortization of Deferred Capital Revenue	8,101,396	156,973	82,511	**8,340,880**
	8,101,396	156,973	82,511	**8,340,880**
Net Changes for the Year	(947,428)	(131,029)	120,226	**(958,231)**
Deferred Capital Revenue, end of year	178,195,912	4,399,208	407,232	**183,002,352**
Work in Progress, beginning of year				-
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	30,014,514			**30,014,514**
	30,014,514	-	-	**30,014,514**
Net Changes for the Year	30,014,514	-	-	**30,014,514**
Work in Progress, end of year	30,014,514	-	-	**30,014,514**
Total Deferred Capital Revenue, end of year	**208,210,426**	**4,399,208**	**407,232**	**213,016,866**

School District No. 23 (Central Okanagan)

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	21,185	-	43,150	2,449,357		**2,513,692**
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	37,316,038					**37,316,038**
Provincial Grants - Other			12,372			**12,372**
Other					202,737	**202,737**
Investment Income				96,263		**96,263**
MEd Restricted Portion of Proceeds on Disposal		1,359,566				**1,359,566**
School Site Acquisiton Charges				1,308,367		**1,308,367**
	37,316,038	1,359,566	12,372	1,404,630	202,737	**40,295,343**
Decrease:						
Transferred to DCR - Capital Additions	7,153,968		25,944		202,737	**7,382,649**
Transferred to DCR - Work in Progress	30,014,514					**30,014,514**
Transferred to Revenue - Site Purchases	79,181					**79,181**
	37,247,663	-	25,944	-	202,737	**37,476,344**
Net Changes for the Year	68,375	1,359,566	(13,572)	1,404,630	-	**2,818,999**
Balance, end of year	**89,560**	**1,359,566**	**29,578**	**3,853,987**	**-**	**5,332,691**

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School District No. 23 (Central Okanagan)

For the year ended June 30, 2019

Report to the Finance and Audit Committee
Audit results

September 18, 2019



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Appendices

Appendix A – Draft independent auditor's report

Appendix B – Draft Management representation letter

Executive summary

Purpose of report and scope

The purpose of this report is to engage in an open dialogue with you regarding our audit of the financial statements of School District No. 23 (Central Okanagan) (the "District") for the year ended June 30, 2019. This communication will assist the Finance and Audit Committee in understanding the results of audit procedures and includes comments on misstatements, significant accounting policies, sensitive estimates and other matters.

The information in this document is intended solely for the information and use of the Board of Education, the Finance and Audit Committee, and management. It is not intended to be distributed or used by anyone other than these specified parties.

We were engaged to provide the following deliverables:

Deliverable	Status
Discussions and communications regarding planning	Completed on May 15, 2019
Independent auditor's report on the June 30, 2019 financial statements	Finalized after approval of the financial statements by the Board of Education
Communication of audit results	Within this report
Other – Reporting to the OAG	Completed after approval of the financial statements by the Board of Education

Independence

We confirm that there have been no changes to our status with respect to independence since we confirmed our independence to you on May 15, 2019.

Status of our audit

We have substantially completed our audit of the financial statements of the District and the results of that audit are included in this report.

We will finalize our report upon resolution of the following items that were outstanding as at September 18, 2019:

- Receipt of signed management representation letter (a draft has been attached in the appendices)
- Approval of the financial statements by the Finance and Audit Committee and the Board of Education
- Procedures regarding subsequent events

We have successfully executed our audit strategy in accordance with the plan presented to the Finance and Audit Committee on May 15, 2019.

Auditor's report modifications

Our responsibility is to form an opinion on the financial statements. We are also required to communicate matters that impact our standard auditor's report, including key audit matters or modifications to the reports.

Our auditor's report contained the following modifications:

- Emphasis of matter paragraph
- Other matter paragraph

A copy of our draft independent auditor's opinion is included in Appendix A.

Audit risks and results

We highlight our significant findings in respect of transactions and other areas of focus.

Significant transactions

Area of focus	Matter	Our response and findings
Construction in progress	The significant construction in progress throughout the year on Canyon Falls Middle School and the commencement of the construction of H.S Grenda Middle School has resulted in work in progress buildings additions of $30M	• Audit procedures performed included agreeing significant building additions to progress billing invoices and vouching year-end holdback accruals to supporting documentation. • Our audit procedures did not uncover any significant findings to report.

Areas of focus

The following is a summary of areas of focus, and the related matters and findings we would like to communicate to the Finance and Audit Committee.

Area of focus	Matter	Our response and findings
Grant revenues	Grant revenues are material and significant to the financial statements	• Audit procedures performed included confirming grants received and receivable with the Ministry of Education and reconciling accounts. • Our audit procedures did not uncover any significant findings to report.
Tangible capital assets and deferred capital contributions	Tangible capital assets activities are not valid, and associated grant funding is not accounted for properly	• Audit procedures performed included testing significant capital expenditures, agreeing to supporting documentation, reviewing applicable lease and funding agreements, and recalculating expected amortization of deferred capital contributions. • Our audit procedures did not uncover any significant findings to report.

Area of focus	Matter	Our response and findings
Investments	Fair value measurements are not correct or investment activities are not valid	• Audit procedures performed included confirming the fair value of investments with the investment custodian and reviewing significant transactions. • Our audit procedures did not uncover any significant findings to report.
Purchases and payables	Payables understated or not recorded in the correct period	• Audit procedures performed included reviewing and documenting controls around the purchasing cycle, reviewing expenses analytically and investigating any significant variances, agreeing expenses recorded to supporting documentation for a selection of transactions, and performing substantive procedures on the cut-off of expenses. • Our audit procedures did not uncover any significant findings to report.
Employee compensation	Employee compensation accruals or expenses understated	• Audit procedures performed included reviewing controls around maintenance of employee Masterfile and related payroll transactions, testing key controls for operating effectiveness, performing an analytical review of employee compensation by bargaining unit, and performing tests of details on a sample of employee compensation transactions. • Our audit procedures did not uncover any significant findings to report.

Use of experts

We used the work of independent third party specialists for the following:

- Future employee benefits – we relied on the report prepared by the Ministry of Education's actuary to value your employee future benefits. As a result of our audit work performed, we did not uncover any significant findings to report.

Adjustments and uncorrected misstatements

Adjustments

We have no adjusted misstatements to report as a result of our audit procedures.

Uncorrected misstatements

We have no non-trivial unadjusted misstatements to report.

Summary of disclosure matters

Our audit did not identify any unadjusted non-trivial misstatements of disclosure matters.

Other reportable matters

Accounting and assurance

There are no new accounting or auditing standards issued which may affect the District in future years which have not already been previously communicated to you.

Internal control

The audit is designed to express an opinion on the financial statements. We obtain an understanding of internal control over financial reporting to the extent necessary to plan the audit and to determine the nature, timing and extent of our work. Accordingly, we do not express an opinion on the effectiveness of internal control.

If we become aware of a deficiency in your internal control over financial reporting, the auditing standards require us to communicate to the Finance and Audit Committee those deficiencies we consider significant. However, a financial statement audit is not designed to provide assurance on internal control.

Based on the results of our audit, we did not identify any reportable observations which have not already been previously communicated to you.

Regulatory matters

The Office of the Auditor General ("OAG") audits the Summary Financial Statements of the Province of British Columbia which include the financial information of the District. As part of their audit of the Province's Summary Financial Statements they require us as the auditors of the School District to perform certain audit procedures, provide copies of certain documents, and confirm certain matters to them. Consistent with prior years we will make arrangements with the District management in order to ensure that the required reporting is completed within the specified deadlines.

Cooperation during the audit

We report that we received full cooperation during the performance of our audit. To our knowledge, we were provided access to all necessary records and other documentation and any issues that arose as a result of our audit were discussed with management and have been resolved to our satisfaction.

Appendix A
Draft Independent auditor's report

Independent auditor's report

Grant Thornton LLP
200-1633 Ellis Street
Kelowna, BC
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To the Board of Education of School District No. 23 (Central Okanagan) and the Ministry of Education

Opinion

We have audited the financial statements of School District No. 23 (Central Okanagan) ("the District"), which comprise the statement of financial position as at June 30, 2019, and the statement of operations, statement of remeasurement gains and losses, statement of changes in net financial assets (debt) and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of School District No. 23 (Central Okanagan) as at June 30, 2019 and for the year then ended, are prepared in all material respects in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

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 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.

Emphasis of matter

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

Other matters

Our audit was conducted for the purposes of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedule 1 through 4 is presented for purposes of additional information and is not a required part of the financial statements. Such information has been subject to the auditing procedures applied, only to the extent necessary to express an opinion in the audit of the financial statements taken as a whole.

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 the accounting requirements of Section 23.1, 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.

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In preparing the financial statements, management is responsible for assessing the 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 District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.

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.

Kelowna, Canada
September 18, 2019

Chartered Professional Accountants

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Appendix B

Draft Management representation letter

SCHOOL DISTRICT NO. 23 (CENTRAL OKANAGAN)
1040 Hollywood Road South
Kelowna BC V1X 4N2

September 18, 2019

Grant Thornton LLP
Chartered Professional Accountants
200 – 1633 Ellis Street
Kelowna BC V1Y 2A8

Dear Sir/Madam:

We are providing this letter in connection with your audit of the financial statements of School District No. 23 (Central Okanagan) ("the District") as of June 30, 2019 and for the year then ended, for the purpose of expressing an opinion as to whether the financial statements, the financial position, results of operations, and cash flows of the District are prepared in all material respects in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia ("Section 23.1").

We acknowledge that we have fulfilled our responsibilities for the preparation of the financial statements in accordance with the accounting requirements of Section 23.1 and for the design and implementation of internal controls to prevent and detect fraud and error. We have assessed the risk that the financial statements may be materially misstated as a result of fraud, and have determined such risk to be low. Further, we acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards (GAAS) so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal controls and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, as of September 18, 2019, the following representations made to you during your audit.

Financial statements

1 The financial statements referred to above present the financial position of the District as at June 30, 2019 and the results of its operations and its cash flows for the year then ended are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1, as agreed to in the terms of the audit engagement.

Completeness of information

2 We have made available to you all financial records and related data and all minutes of the meetings of the Board of Education, as agreed in the terms of the audit engagement. Summaries of actions of recent meetings for which minutes have not yet been prepared have been provided to you. All significant board and committee actions are included in the summaries.

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3 We have provided you with unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

4 There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5 There were no restatements made to correct a material misstatement in the prior period financial statements that affect the comparative information.

6 We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.

7 We are unaware of any violations or possible violations of laws or regulations the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.

8 We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting of which we are aware.

9 We have identified to you all known related parties and related party transactions, including sales, purchases, loans, transfers of assets, liabilities and services, leasing arrangements guarantees, non-monetary transactions and transactions for no consideration.

10 You provided a non-audit service by assisting us with reviewing the financial statements and related notes. In connection with this non-audit service, we confirm that we have made all management decisions and performed all management functions, have the knowledge to evaluate the accuracy and completeness of the financial statements, and accept responsibility for such financial statements.

Fraud and error

11 We have no knowledge of fraud or suspected fraud affecting the District involving management; employees who have significant roles in internal control; or others, where the fraud could have a non-trivial effect on the financial statements.

12 We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, analysts, regulators or others.

13 We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

Recognition, measurement and disclosure

14 We believe that the significant assumptions used by us in making accounting estimates, including those used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements, are reasonable and appropriate in the circumstances.

15 We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities, both financial and non-financial, reflected in the financial statements.

DRAFT

16 All related party transactions have been appropriately measured and disclosed in the financial statements. Key management personnel have not identified related party transactions that may have occurred at a value different from that which would have been arrived at if the parties were unrelated.

17 The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

18 All outstanding and possible claims, whether or not they have been discussed with legal counsel, have been disclosed to you and are appropriately reflected in the financial statements.

19 All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.

20 All "off-balance sheet" financial instruments have been properly recorded or disclosed in the financial statements.

21 With respect to environmental matters:

a) at year end, there were no liabilities or contingencies that have not already been disclosed to you;

b) liabilities or contingencies have been recognized, measured and disclosed, as appropriate, in the financial statements; and

c) commitments have been measured and disclosed, as appropriate, in the financial statements.

22 The District has satisfactory title to (or lease interest in) all assets, and there are no liens or encumbrances on the District's assets nor has any been pledged as collateral except as noted in the financial statements.

23 We have disclosed to you, and the District has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

24 The Goods and Services Tax (GST) transactions recorded by the District are in accordance with the federal and provincial regulations. The GST liability/receivable amounts recorded by the District are considered complete.

25 Employee future benefit costs, assets, and obligations have been determined, accounted for and disclosed in accordance with the requirements of Section *PS 3255 Post-employment benefits, compensated absences and termination benefits* of the Chartered Professional Accountants (CPA) Public Sector Accounting Handbook.

26 There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements other than the events disclosed in the notes to the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and related notes.

DRAFT

Other

27 We have considered whether or not events have occurred or conditions exist which may cast significant doubt on the District's ability to continue as a going concern and have concluded that no such events or conditions are evident.

Yours very truly,

Ryan Stierman, CFO/Secretary-Treasurer, CPA, CMA, MBA

Delta Carmichael, Assistant Secretary-Treasurer, CPA, CA

Valerie Dougans, Finance Manager, CPA, CA

DRAFT

Central Okanagan Public Schools

Together We Learn

FINANCIAL STATEMENT DISCUSSION AND ANALYSIS

the Year Ending

June 30, 2019



Financial Statement Discussion and Analysis

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Introduction

This report is a financial statement discussion and analysis of the financial performance of Central Okanagan Public Schools (aka School District No. 23 (Central Okanagan) for the fiscal year ended June 30, 2019. It is based on currently known facts, decisions, or conditions. This should be read in conjunction with the District's financial statements. The preparation of this financial statement discussion and analysis is management's responsibility.

The District:

- lives on Okanagan Territory;
- serves 180,000 citizens living in 4 municipalities - Peachland, West Kelowna, Kelowna, Lake Country, and the Regional District of Central Okanagan;
- is the 5th largest district in BC with approximately 22,000 students;
- has 44 schools - 31 elementary, 7 middle, 5 secondary, and 1 alternative school (operating on 4 campuses);
- has 7 Board of Education Trustees;
- has an increasing number of immigrant families residing in the Central Okanagan;
- welcomes more English Language Learners (ELL) and international students, and is proud that more Aboriginal families are self-identifying;

Our Overarching Goal

Each Central Okanagan Public Schools student (K-12) will provide evidence of being a learner, thinker, innovator, collaborator and contributor.

Mission Statement

To educate students in a safe, inspirational learning environment where each student develops the knowledge and skills to be a lifelong learner and a healthy productive member of our global society.

Vision Statement

Central Okanagan Public Schools is a progressive leader in education, which sets the standard for educational excellence and ensures that each student has opportunities to succeed.

Cultural Values

- **Honesty** is the building block for relationships and the basis for trust. It is the absence of falsehood and the action of full disclosure. It is the ultimate test of moral strength. When honesty is present, integrity will also be apparent.
- **Responsibility** is being accountable for our actions and their consequences. When we demonstrate responsibility, we are doing our best to meet the expectations of ourselves and others.
- **Respect** is "to consider worthy of high regard". Being respectful is an attitude of honouring people and caring about their rights.
- **Empathy** is a feeling of concern, compassion and understanding of another's situation or feelings.
    - While recognizing individual situations and differences, **Fairness** is ensuring impartiality where everyone plays by the same rules.

Financial Statement Composition Overview

The two key audited statements are:

- ***Statement of Financial Position*** - summarizes the combined assets and liabilities at June 30th. This provides an indication of the financial health of the District;
- ***Statement of Operations*** - summarizes the combined revenues received and expenses incurred during the twelve months between July 1 and June 30. This provides an indication of the funding received by the District and how that funding was spent;

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

The schedules at the end of the notes to the financial statements are in a format prescribed by the Ministry of Education. These schedules provide more detail specific to each of the three funds (Operating, Special Purpose and Capital funds). The balances in these schedules are consistent, when combined together, with the financial statements. These schedules are comprised of:

- **Schedule 2: Operating Fund** – accounts for the District' grants and other operating revenues as well as the District's operating expenses. As the District must present a balanced Operating Fund budget, any surplus is carried forward to future years.
- **Schedule 3: Special Purpose Fund** – accounts for grant and other contributions whereby spending is for specific activities. As these are targeted funding, any unspent funds are accounted as deferred revenue, not accumulated surplus.
- **Schedule 4: Capital Fund** – accounts for the District's investment in capital assets, local capital as well as bylaw capital, other provincial capital, other capital, land capital and Ministry of Education restricted capital.

Summary of Significant Events

During the year, the District managed several large capital projects including:

- Completion of Canyon Falls Middle school.
- Preliminary work on H.S. Grenda Middle school.
- Multiple dust collector replacements;
- Multiple Annual Facilities Grant (AFG) assignments;

In July 2018, the District sold the Winfield Elementary site for $1,875,000. Where the Ministry of Education funds the original purchase, proceeds on disposal are split 75% to the Ministry of Education Capital Reserve and 25% to the District. The District's net gain on disposal was $209,745.

Subsequent to June 30, 2019, the District disposed of its interest in a 6 acre parcel of land located in the Kettle Valley neighbourhood of Kelowna, BC for $650,000. This interest was originally transferred to the District as satisfaction in full for the balance of school site acquisition charges owed to the District for the development of this land.

INDICATORS OF FINANCIAL HEALTH

The following highlights some of the more significant financial health indicators of the District.

Combined Assets & Liabilities (STATEMENT 1-Current Year Compared to Prior Year)

FINANCIAL ASSETS

Cash & Cash Equivalents - Statement 5 (Cash Flow) provides information on how the District's cash is spent each year. The District's cash balance is high however it is required for several reasons including: Payment of current liabilities ($9.6M), summer savings & deferred salary leave plans ($8.8M); restricted cash for MOE deposits ($14M), restricted school generated funds ($3.4M). restricted cash for Int'l Ed. program ($340K). As well, the monthly funding from the MOE drops significantly in July -Aug (3%) compared to our June funding (10%) so additional cash funds are required to carry the District through the summer.

Accounts Receivable - Additional COA funds were requested in 2019 vs 2018 as a result of the Canyon Falls & HS Grenda builds. In 2018, there was an additional $357,241 AR related to CEF spending.

Portfolio Investments - Fluctuates as the market changes.

Tangible Capital Assets - Difference relates to capital work in progress for both new middle schools.

Prepaid Expenses - Prepayment of software & other licenses for multiple years.

Supplies Inventory - Central Stores maintains an inventory on hand for schools to access.

	(In millions)		
	2019	2018	$ Diff
Financial Assets			
Cash & Cash Equivalents	40.4	34.1	6.3
Accounts Receivable	5.5	4.9	0.6
Portfolio Investments	13.6	12.9	0.8
Tangible Capital Assets	317.7	288.7	29.1
Prepaid Expenses	0.3	0.2	0.1
Supplies Inventory	0.2	0.2	(0.0)
Total Financial Assets	**377.7**	**340.9**	**36.8**

FINANCIAL LIABILITIES

Accounts Payable - Difference mainly due to increase in the summer savings program ($700K); construction holdbacks & progress invoices for capital projects ($4.4M).

Unearned Revenue - Fees collected from International Education students coming in the 2019/2020 school year.

Deferred Revenue - Special Purpose Funds remaining balances (i.e. Community Link, Learning Improvement Fund (LIF), school generated funds, Annual Facilities Grant (AFG) underspend) to be spent in future years.

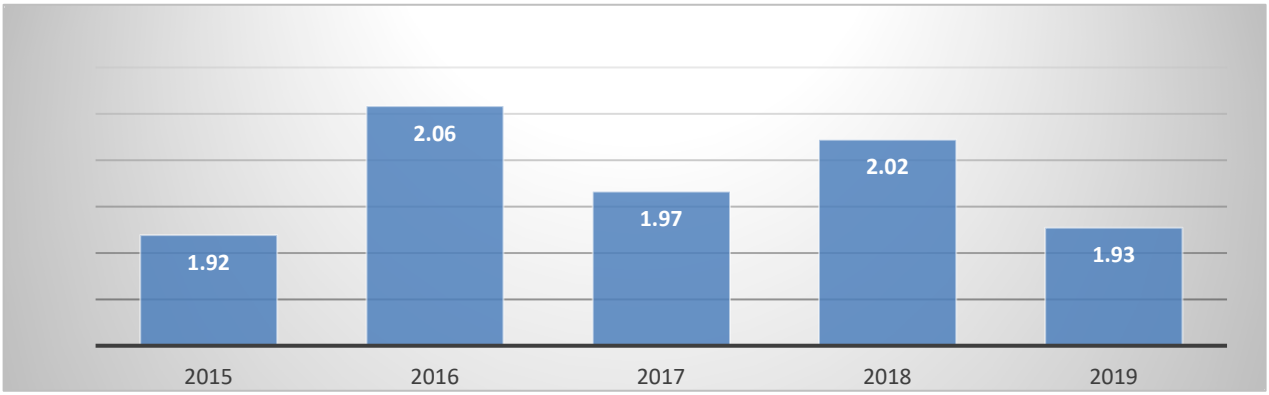
Deferred Capital Revenue - Difference relates to the MOE funding required relating to the capital work in progress for both new middle schools.

Employee Future Benefits - Relates to retirement payments to employees for years of service.

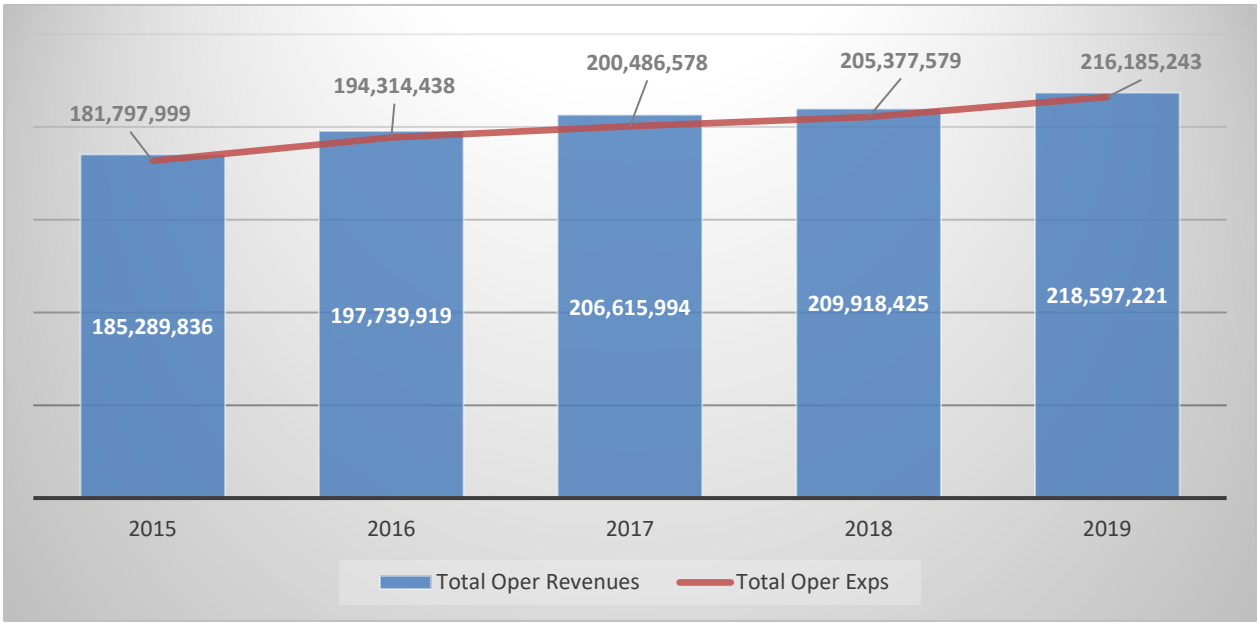
Other Liabilities - Diff relates to addition of the employer health tax owing ($800K) less the reduction in teacher pension & MSP amounts owing

	(In millions)		
	2019	2018	$ Diff
Liabilities			
Accounts Payable	18.4	13.9	4.5
Unearned Revenue	2.7	2.5	0.3
Deferred Revenue	4.0	4.0	0.1
Deferred Capital Revenue	218.3	186.5	31.9
Employee Future Benefits	9.9	9.6	0.3
Other Liabilities	10.0	9.5	0.5
Total Financial Liabilities	**263.4**	**225.8**	**37.6**

Working Capital Ratio - also called the current ratio, is a liquidity ratio that measures a District's ability to pay off its current liabilities with current assets. A working capital ratio greater than one is desirable as it means that the District has the ability to pay current liabilities as they are due. A working capital ratio of less than one (1) indicates that the District would have to borrow to meet short term obligations. The working capital ratio is calculated as current assets divided by current liabilities. The District's working capital ratio is healthy and well above one (1).



Operating Revenue & Expenses Trend – the following chart illustrates the District's operating revenue and expenses over a five year period. This data shows a constant upward trend in both revenues and expenses. Revenue is mainly impacted by enrolment changes while expenses are primarily affected by staffing and collective agreement commitments.



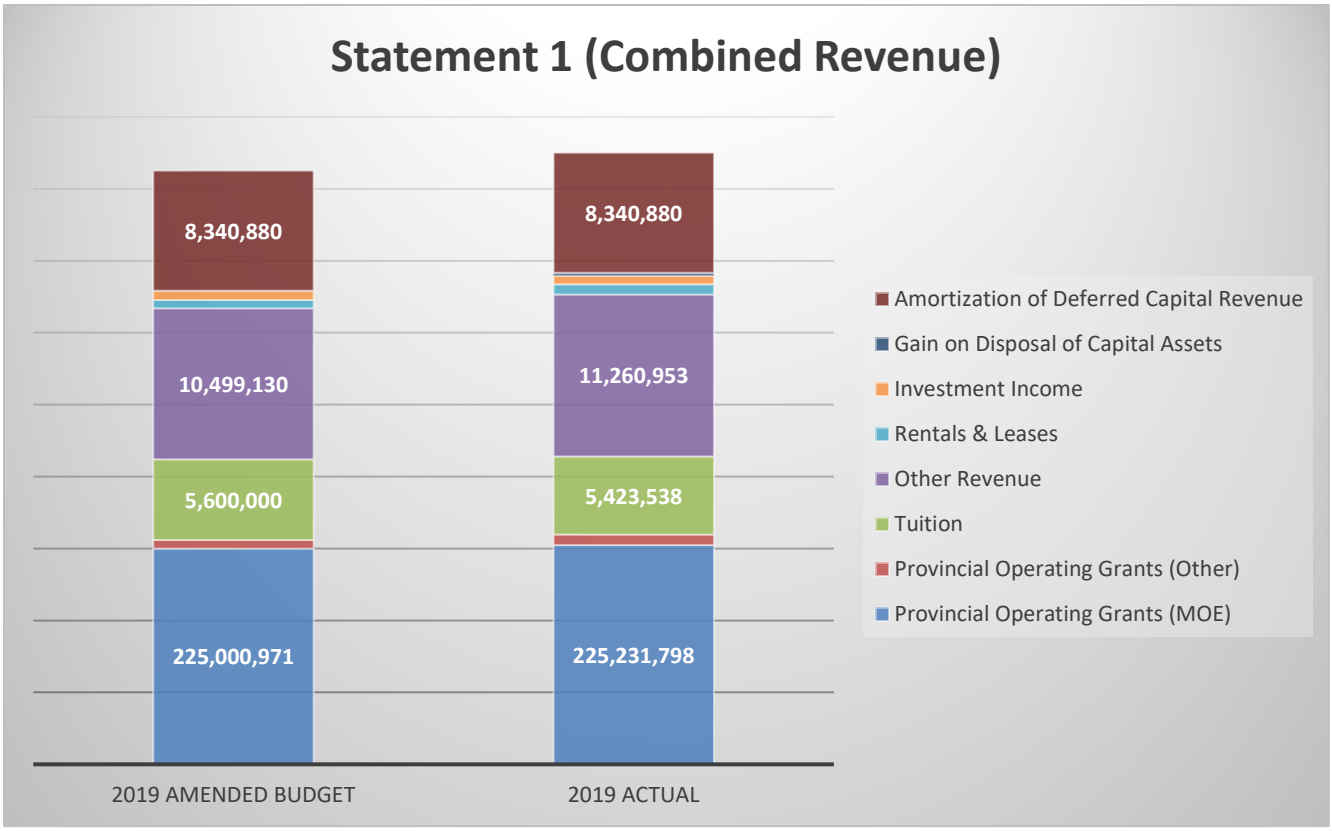
Combined Revenue & Expenses Trend (STATEMENT 2-Actual Compared to Amended Budget)

REVENUE

Provincial Grants - Amended Budget was adjusted for an overall student enrolment increase that was higher than anticipated, resulting in an increase in teacher FTE. Funds received for some programs such as apprenticeships and Interior Health Authority were higher than expected.

Tuition - The actual student FTE (382 FTE) for the International Education program was slightly lower than budgeted (400 FTE).

Other Revenue – School generated funds (special purpose funds) were higher than originally budgeted for. These funds are mostly being generated at the middle and secondary schools for field trips, fundraising and graduation expenses.



EXPENSES

Instruction - Spending was less than budgeted for many reasons including:

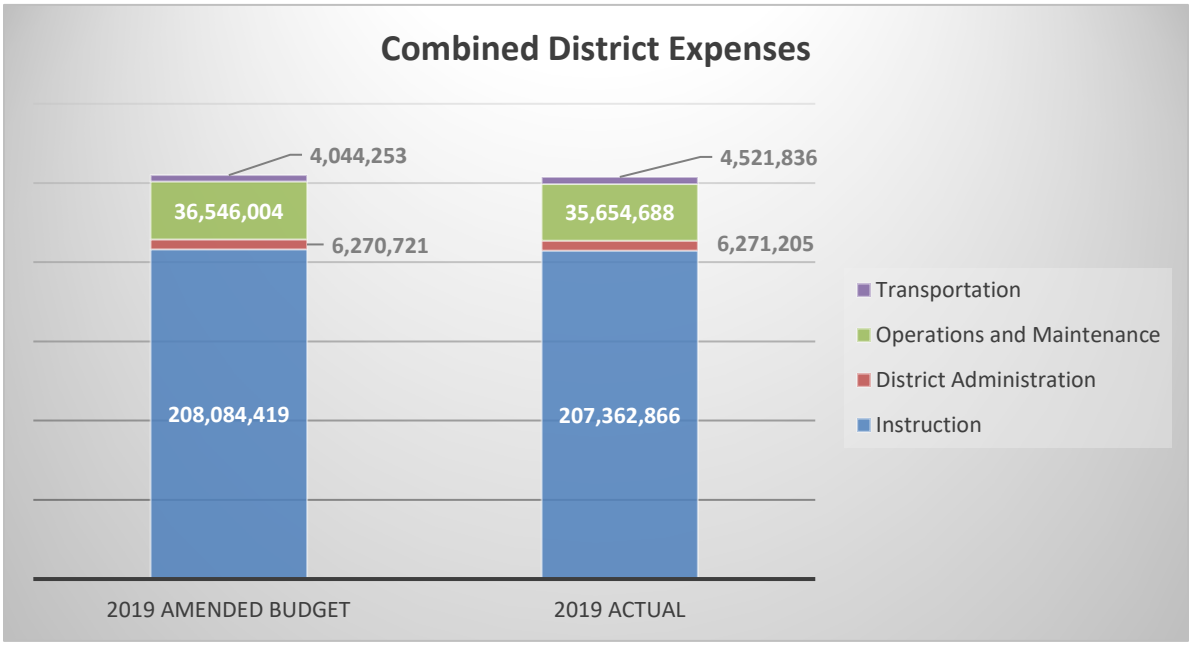
- Teacher illness was less than expected;
- Schools are spending less on supplies & resources then what was originally allocated to them as they want to commit current year surpluses to next year's budget in an to attempt to maintain staffing;
- BCPSEA finally allowed Districts to place principal and vice principals on an approved grid resulting in raises effective September 1, 2018 that was fully funded by the District;
- 11 LIF CEA positions not fully filled during the year resulting in a savings;
- School generated fund spending (special purpose fund) was more than budgeted due to schools spending more on field trips, athletics & supplies at the school level.

Operations and Maintenance

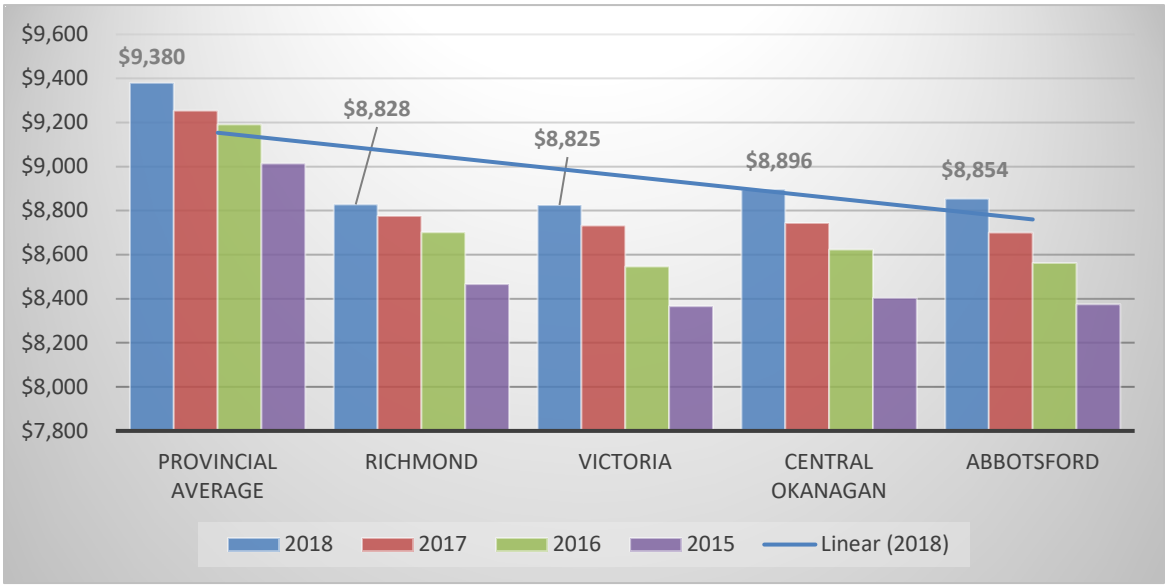
The Operations department continues to struggle to fill and keep qualified staff across the department due to the District's less than competitive pay grid. As well, we are required to spend our AFG funding within the year it is provided so staff is redirected to AFG throughout the year which results in less staff for general operations.

Transportation

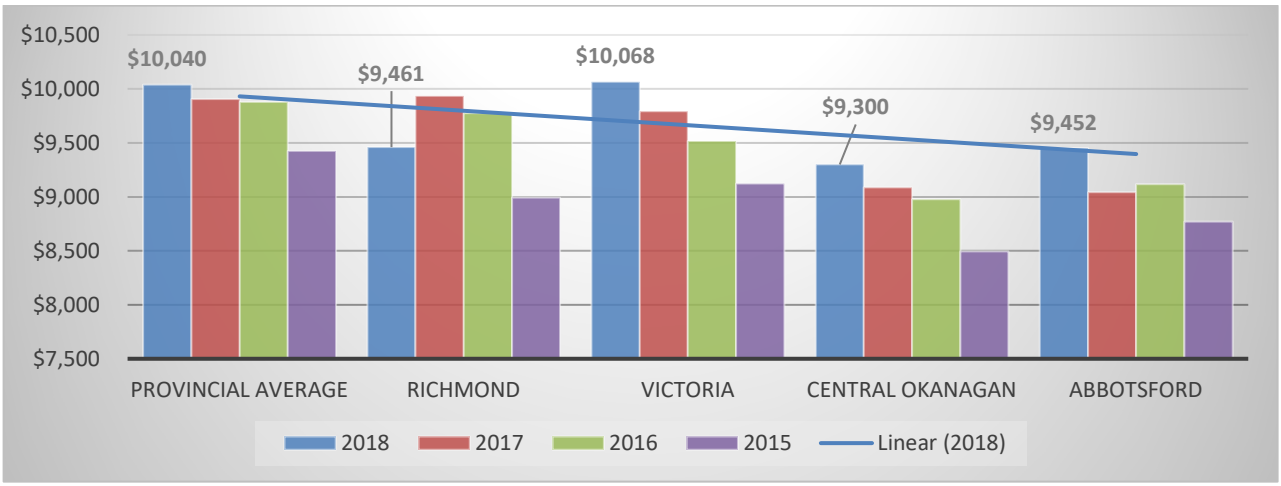
Transportation supply costs associated with buses (e.g. insurance, natural gas, diesel, gasoline) is higher than expected. Sick days were greater than the prior year by approx. 700 days so more casual bus drivers were required (not fully budgeted for).



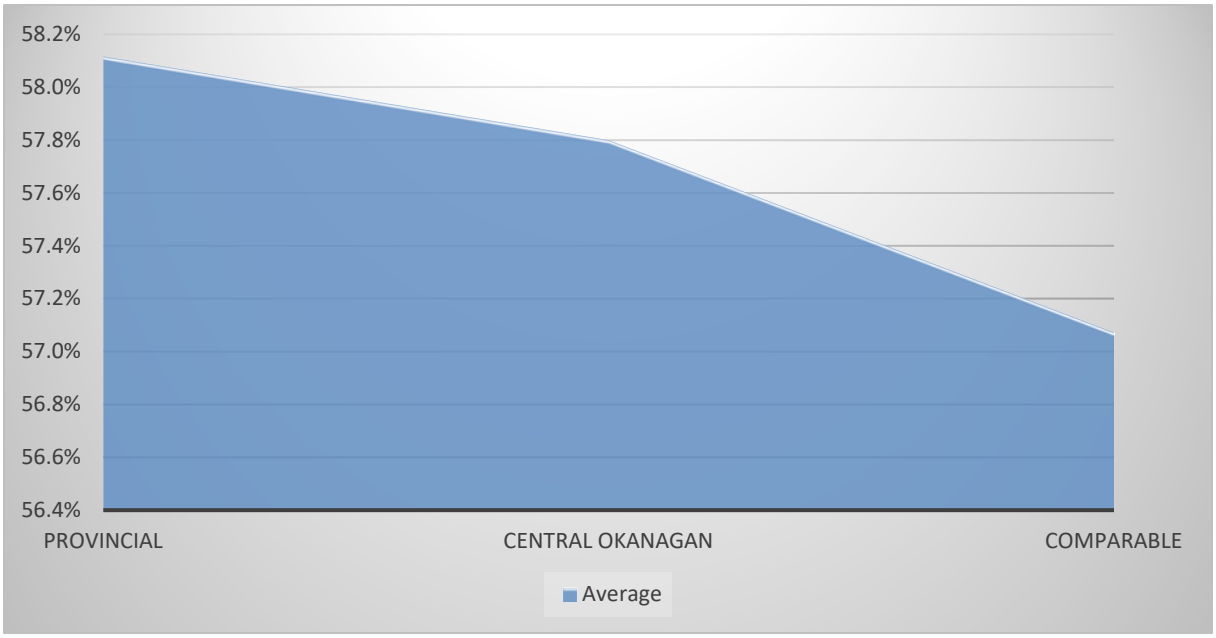
Ministry Operating Grant Funding per Student – The chart below indicates what our District receives in funding, on average, per FTE student compared to other comparable size districts and the province. The information shows that our District receives less funding per FTE student than the provincial average. This differential occurs because there are specialty grants provided to districts that address factors unique to specific districts i.e. geographical differences, special education enrolment and salary differentials.



Operating Expenses per Student – The majority of the District's spending is dedicated towards salaries and benefits. The following chart illustrates what the District spends, on average, per FTE student compared to other comparable size districts and the province. The data indicates an overall increase in operating expenses as enrolment increases. Alternate sources of funding allow districts to spend more per FTE then the Ministry Operating Grant funding illustrated above.

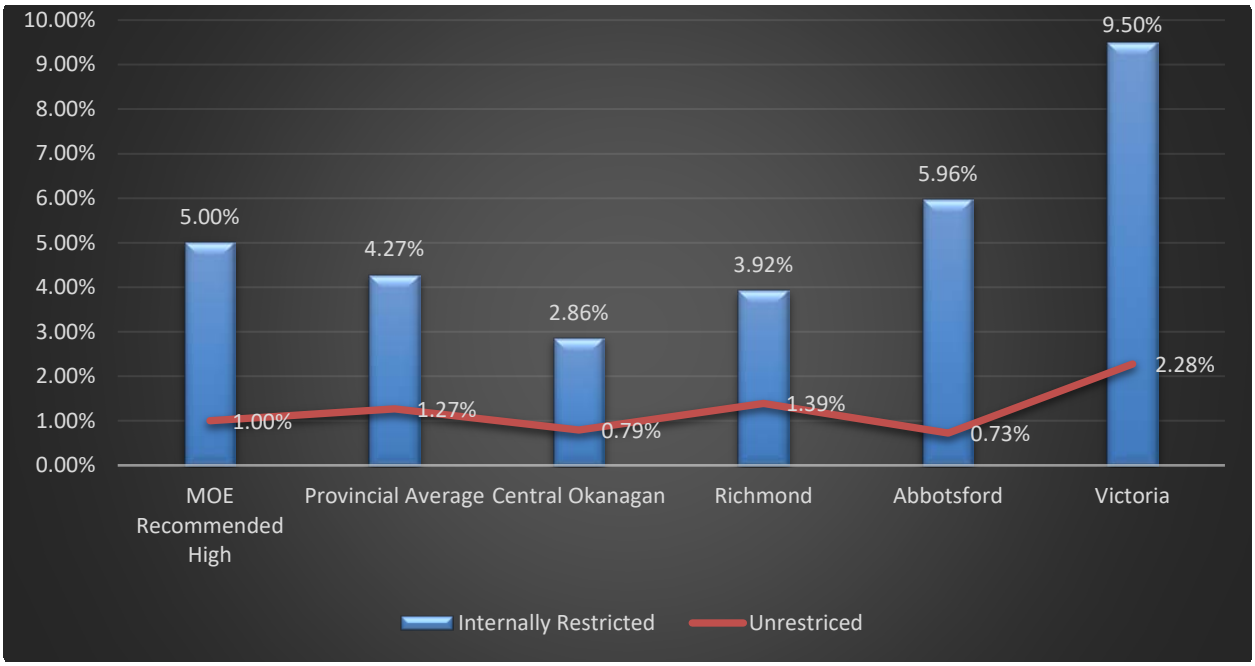


Changes in Capital Assets – If you compare the District's capital asset net book value (cost less amortization) to the capital assets historical cost (cost when purchased), the percentage illustrates the relative age of the asset. A high percentage indicates newer assets whereas a lower percentage indicates older assets. The concern with a low ratio is that capital assets may not be replaced on a regular basis, which may be an indication of potential health and safety issues, or a significant cost in the future to replace capital assets. As illustrated in the graph below, the District's five year average for buildings only (buildings account for over 80% of the District's total assets) of 57.8% is slightly less than the provincial average of 58.1% and just over the average of comparable size FTE districts at 57.1%. This indicates the District is maintaining its buildings in a timely fashion.



Changes in Surplus Compared to Operating Expenses – one of the key indicators of the financial health of an organization is the accumulated operating surplus. This indicator takes Accumulated Surplus from Operations (District's accumulated revenue in excess of expenses over time) and is compared to expenditures to determine the District's ability to react to emergent situations and the ability to fund special initiatives.

When compared to the province, comparable size FTE districts and the Ministry recommended ranges (2.5-5% for internally restricted surplus and .5-1% for unrestricted surplus), using a five year average, the District is maintaining both an internally and unrestricted surplus within the acceptable range.



Overall Financial Health

Overall, as of June 30, 2019, the District has strong financial health when compared to comparable districts and the province. This is illustrated throughout this report, including a working capital ratio above one, a high % in changes in capital assets indicating the District's maintains new assets and the average unrestricted and internally restricted surpluses remaining within the recommended Ministry ranges (unrestricted range of .5% - 1% and internally restricted range of 2.5% - 5%). This strong financial health can be contributed to sound financial management, planning and governance.

Central Okanagan Public Schools
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CENTRAL OKANAGAN PUBLIC SCHOOLS
1040 Hollywood Road South, Kelowna, BC V1X 4N2
Tel. (250) 860-8888, Fax (250) 860-9799, www.sd23.bc.ca

Memorandum

Date: September 20, 2019
To: Board of Education
From: Finance and Audit Committee
Prepared by: Delta Carmichael, Assistant Secretary-Treasurer

Action Item: **Renewal of External Auditors, Grant Thornton LLP**

1.0 BACKGROUND

In the fall of 2014, a Request for Proposals was sent out to audit firms, inviting them to submit proposals for audit services of Central Okanagan School District. The selected firm would be appointed for a period of five years, commencing with the 2014/2015 fiscal year with the possibility of extending the contract for up to an additional five year term, provided both parties are in agreement. The fiscal year of Central Okanagan Public Schools is July 1 to June 30.

2.0 RELEVANT BOARD MOTION/DIRECTION

14P-190 (November 12, 2014 Public Board Meeting
THAT: The Board of Education appoint Grant Thornton as the Auditors for the Central Okanagan School District for a period of five years, with an option [for the Board] to renew a further five years beginning with the audit of the 2014-2015 fiscal year.

3.0 POINTS FOR CONSIDERATION

Items to consider when evaluating whether or not to renew the appointment of Grant Thornton LLP as our external auditors for an additional five (5) year term include:

- Audit team has
  - provided reliable professional service and advice;
  - maintained relevant and professional development requirements;
  - an exceptional understanding of our business (values, needs, objectives);
  - knowledge and expertise of similar type audits (engagement partner for three school districts, one college, two private schools and five municipalities as well as the concurring partner for BCIT and Surrey School District);
- District staff has a long-standing relationship with the current audit firm and team;
- Audit firms are subject to the highest audit standards (Public Sector Accounting Standards);
- File consistency produces audit efficiencies (i.e. statements, notes, working papers);
- Audit fees have been reasonable and consistent with the original proposal received;

4.0 ASSISTANT SECRETARY-TREASURER COMMENTS

A Request for Proposals will be sent out to audit firms after this additional five year term concludes.

The following outlines what the District audit fees have been for the last five years.

Fiscal Year	Actual Audit Costs	Misc	Auditor General	Total
2014/2015	27,000	1,000	740	28,740
2015/2016	27,675	500	750	28,925
2016/2017	28,375	0	750	29,125
2017/2018	29,075	0	775	29,850
2018/2019	29,800	0	800	30,600

The following chart has been provided by Grant Thornton LLP and is an estimate of what they anticipate their fees will be if the appointment renewal is approved.

Fiscal Year	Proposed Audit Costs	Misc	Auditor General	Total
2019/2020	30,690	0	825	31,515
2020/2021	31,615	0	850	32,465
2021/2022	32,565	0	875	33,440
2022/2023	33,540	0	900	34,440
2023/2024	34,550	0	925	35,475

5.0 RECOMMENDATION

THAT: The Board of Education renew the appointment of Grant Thornton LLP as the auditors for the Central Okanagan School District for a period of five years beginning with the audit of the 2019/2020 fiscal year.

6.0 APPENDIX

None.

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1040 Hollywood Road South, Kelowna, BC V1X 4N2
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Memorandum

Date: September 20, 2019
To: Board of Education
From: Planning and Facilities Committee
Prepared By: David Widdis, Planning Manager

Action Item: **Property Bylaw No. 149 - BC Hydro/Telus Statutory Right-of-Way on the Sports Fields for George Elliot Secondary and H.S. Grenda Middle Schools**

1.0 ISSUE STATEMENT

BC Hydro and Telus currently have existing works on the newly created sports fields that will serve George Elliot Secondary and H.S. Grenda Middle Schools. BC Hydro proposes to install additional works on the property to enhance its services. A Statutory Right-of-Way (ROW) is required to be registered with the Land Titles Office.

2.0 RELEVANT BOARD MOTION/DIRECTION

None.

3.0 BACKGROUND

The ROW allows BC Hydro and Telus to access the site to install and service its infrastructure. The proposed ROW will cover the entire property. Appendix A shows the subject property.

4.0 POINTS FOR CONSIDERATION

None.

5.0 OPTIONS FOR ACTION.

1. Recommend that the Board of Education adopt the Property Bylaw.
2. Provide alternate direction to staff.

6.0 DIRECTOR'S COMMENTS

The adoption of this Property Bylaw is necessary for the future maintenance of services to the school.

7.0 RECOMMENDATIONS

THAT: The Board of Education give first, second and third readings to School District No. 23 (Central Okanagan) Property Bylaw No. 149 (registration of a Statutory Right-of-Way), for registration of a Statutory Right-of-Way in favour of BC Hydro/Telus on Lot 2, Section 10 Township 20 Osoyoos Division Yale District Plan 4073 except Plan 26148 and Plan EPP17253.

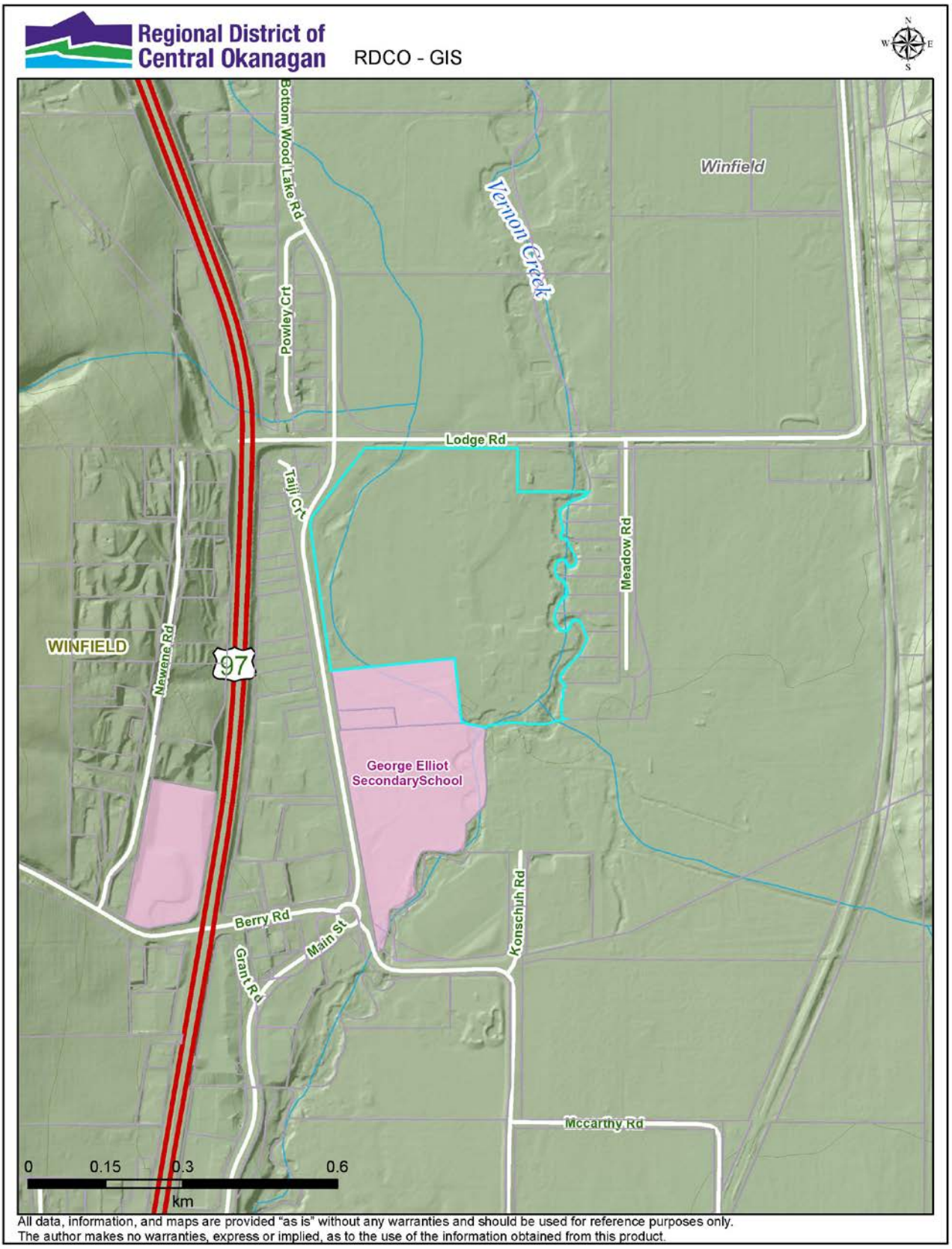
THAT: School District No. 23 (Central Okanagan) Property Bylaw No. 149 (registration of a Statutory Right-of-Way) be read a first, second and third time and finally adopted;

AND THAT: The Board of Education of School District No. 23 (Central Okanagan), hereinafter called "the Board", grant approval for registration of a Statutory Right-of-Way in favour of BC Hydro/Telus on Lot 2, Section 10 Township 20 Osoyoos Division Yale District Plan 4073 except Plan 26148 and Plan EPP17253.

8.0 APPENDICES

A. Site Plan of Subject Property
B. Property Bylaw No. 149

Appendix A


Regional District of Central Okanagan
RDCO - GIS
Bottom Wood Lake Rd
Powley Crt
Vernon Creek
Winfield
Lodge Rd
Taill Crt
Meadow Rd
WINFIELD
Newene Rd
97
George Elliot SecondarySchool
Berry Rd
Main St
Grant Rd
Konschuh Rd
Mccarthy Rd
0
0.15
0.3
0.6
km
All data, information, and maps are provided "as is" without any warranties and should be used for reference purposes only.
The author makes no warranties, express or implied, as to the use of the information obtained from this product.

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Public Schools

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PROPERTY BYLAW N0.149

****

A Bylaw of the Board of Education of School District No. 23 (Central Okanagan), hereinafter called “the Board”; to grant approval for a Statutory Right-of-Way in favour of BC Hydro/Telus on Lot 2, Section 10 Township 20 Osoyoos Division Yale District Plan 4073 except Plan 26148 and Plan EPP17253

AND FURTHER THAT: The Board certifies that the granting of this Statutory Right-of-Way shall have no adverse effect on the educational programs provided within School District No. 23.

Read a first and second time on the 25th day of September, 2019.

Read a third time and finally adopted on the 25th day of September, 2019.

_____

Chairperson of the Board

Seal

_____

Secretary-Treasurer

I hereby certify this to be a true original of School District No. 23 (Central Okanagan), Property Bylaw No. 149, adopted by the Board on the 25th day of September, 2019.

_____

Secretary-Treasurer/CFO

Central Okanagan Public Schools
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Central Okanagan Public Schools 2018-2019 Public Sector Executive Compensation Disclosure Report

The Board of Education encourages and adopts practices that enable the district to attract, retain, incent, and reward qualified, high-performing employees who are critical to the delivery of quality public education programs to students in Central Okanagan Public Schools.

A key component of this approach is the development and maintenance of a framework for executive and exempt staff compensation that is rational, defensible, competitive and able to be effectively administered.

Compensation Philosophy

The Board's compensation philosophy aligns with the statutory system of exempt staff compensation administration in the K-12 public education sector and the British Columbia Public School Employers' Association (BCPSEA) exempt staff compensation management plan (BCPSEA Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*.

Compensation mandates/direction adopted by the Public Sector Employers' Council (PSEC) from time to time are the official policy of BCPSEA and any adjustments to exempt staff compensation levels must align with the parameters of the prevailing compensation mandate/direction.

The Board's compensation philosophy is based upon a set of principles that guide development, maintenance and decision-making with respect to salary structures and total compensation packages and programs.

At its core is an integrated view of compensation and rewards — not only traditional, quantifiable elements such as salary and benefits (compensation), but also more intangible elements such as career opportunities, learning and career development, work challenge, and supportive culture (rewards). The total rewards compensation program further integrates with plans that establish the board of education's overall education, business, and human resources strategies and objectives to facilitate the attraction and retention of qualified, experienced, motivated and high-potential employees who are committed to the board's overarching goal of delivering a high quality public education experience to BC students.

Inherent in the compensation philosophy are the following core principles:

- *Performance*: The compensation structure and administration of the structure supports and promotes meaningful career growth and development opportunities, and a performance-based (merit) organizational culture.
- *Differentiation*: Differentiation of compensation is supported where there are differences in the scope of the position within an organization, and/or due to superior individual/team contributions.
- *Accountability*: Compensation decisions are objective and based upon a clear and well documented rationale that demonstrates the appropriate expenditure of public funds.
- *Transparency*: The compensation program is designed, managed, administered, and communicated in a manner that ensures the program is clearly understood by employees and the public while protecting individual personal information.

1040 Hollywood Rd. South, Kelowna, BC, V1X 4N2 | www.sd23.bc.ca | Phone (250) 860-8888 | Fax (250) 860-9799

Labour Market Comparators

Key to the compensation philosophy is the need to maintain a meaningful level of competitiveness with the relevant external labour market. Consistent with industry standards, "labour market" is defined in the BCPSEA sectoral exempt compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*) as:

- The recruitment pool for these employees
- The destination sector for these employees.

The following considerations guide articulation of the relevant labour market:

- Degree of recruitment from these jurisdictions/organizations;
- Size of the organization, as size drives the span of control and scope of accountability;
- Geographic location;
- Transferability of skills;
- Comparability of qualifications and experience;
- Comparability of authority and consequence of error;

For executive and exempt staff positions in the BC K-12 public education sector, the relevant labour market includes:

- Other BC school districts (primary labour market);
- Other BC public sector organizations;
- Other Canadian school districts where relevant (to the extent that BC school districts recruit from and lose employees to these jurisdictions, this segment of the labour market is weighted to Alberta and Ontario (and to a lesser extent, Saskatchewan) consistent with the industry-standard definition of labour market);
- Selected private sector organizations where relevant;

The Board's executive and exempt staff salary structure was developed on a total compensation basis, consistent with governance and technical best practice, as part of the BCPSEA Sectoral Exempt Staff Compensation Review Project conducted with the approval of the PSEC Secretariat. This comprehensive market review ensured development of an executive and exempt staff salary structure for each of the province's 60 public school districts in alignment with each district's relevant comparator labour market and internal organizational structure. This approach includes:

- Consideration of the relevant labour market for compensation comparison purposes;
- Linking pay ranges to neutral, relevant factors (e.g., job content (specific duties/responsibilities), required skill level, required competencies, and required qualifications);
- Ensuring appropriate relationships exist between positions in the district's organizational hierarchy;
- Considering the ways in which appropriate organizational and individual performance measures may be linked to the administration of the compensation system.

In balancing external competitiveness with internal equity, the reference point for executive and exempt total compensation is currently the median of the relevant comparator labour market.

Cash Compensation
Total cash compensation includes annual base salary and an annual vehicle allowance.

- **Annual Base Salary**
  Annual base salary is considered in the context of the total compensation package.

- **Vehicle Allowance**
  Due to the diverse geography of the district and the need to visit schools and other district worksites, the Board provides a monthly vehicle allowance to the Superintendent and other senior management positions. The monthly vehicle allowance is set at a level competitive with the vehicle allowances provided to Superintendents and other senior managers in districts of similar size and geography.

Non-Cash Compensation
The non-cash elements of the total compensation package include:

- **Health and Welfare Benefits** - such as basic medical, extended medical, dental, group life, short-term and long-term disability, employee and family assistance program, etc. consistent with such benefits as offered in the K-12 sector generally.
- **Pension Benefits** — executive/senior management employees are enrolled in either the Teachers' Pension Plan or the Municipal Pension Plan.
- **Long Service Recognition** - In addition, upon retirement executive/senior management employees are eligible to receive a long-service recognition award (or retirement allowance) based on one week of final compensation for every year employed with Central Okanagan Public School to a maximum of twenty (20) weeks compensation, provided the employee has reached the age of 55.
- **Paid Time Off** - including an annual vacation entitlement of up to 30 days. Pursuant to the *Public Sector Employers Act*, carry forward of unused accumulated vacation is not permitted. If, however, the individual employment contract does allow for carry forward of unused accumulated vacation, then such vacation may be carried forward for one year only and at the end of that year, the unused accumulated vacation must be used in full, paid out, or a combination of the two.
- **Compensatory Time Off** - The Board also offers a supplementary vacation entitlement of 5 days paid time off annually in recognition of attendance at meetings during evenings and weekends.
- **Sick Leave** - 18 days per year accumulated to a maximum of 180 days.
- **Professional Development** - Payment for professional dues, courses, seminars, workshops and conferences related to employment.
- **Leaves** - Additional leaves as mutually agreed upon between the employee and the employer.

Compensation Administration
The Board engages in consistent and ongoing administration of the compensation structure to ensure that reality matches philosophy and that equity is maintained. An ongoing system of compensation review conducted and managed through BCPSEA and the PSEC Secretariat ensures that total compensation levels are benchmarked externally against the appropriate labour market and internally against appropriate job criteria.

The Board works with BCPSEA to obtain information and advice relating to the executive and exempt compensation structures and to ensure alignment with the compensation mandates/directions established by PSEC.

Annual Base Salary Administration

The salary structure for executive and exempt positions is based on placement at the appropriate salary range in the structure reflective of labour market competitiveness and internal equity. Placement and progression through the salary range is dependent upon competency growth and performance. The maximum of the salary range typically represents the job rate for the position, defined as the salary that should be paid to an incumbent who has established him/herself as meeting all the goals and expectations of the position in a fully satisfactory manner. New hires are generally not placed at the job rate on commencement of employment, although due to the key leadership roles and responsibilities, such individuals are generally recruited at a highly competent level and are often placed at the mid- to maximum point in the salary range reflective of the required competence, qualifications, and experience.

The decision whether to grant a salary increase to the position of Superintendent only, is at the sole discretion of the Board, and is the only executive/exempt position for which BCPSEA approval of a compensation increase is not required. In determining whether a salary increase is warranted, the Board considers such factors as performance, competence, external competitiveness, and internal equity including the maintenance of appropriate salary differentials through the organization. The Board typically utilizes market compensation data and salary/compensation structures developed by BCPSEA for this position as well as all other positions in the exempt staff structure. Potential increases are considered within the Board's overall compensation budget.

Accountability

Underlying the Board's compensation philosophy and approach is the understanding that legal and regulatory mandates are considered a baseline for implementing any compensation plan or practice. Compensation administration in the K-12 public education sector currently operates within the following context:

- the *Public Sector Employers Act*, which establishes the legislative policy framework for exempt staff compensation administration in the public sector;
- the BCPSEA exempt staff compensation management plan (Policy 95-06, *Compensation and Employment Standards for School District Employees Not Subject to a Collective Agreement*), which is an approved compensation plan under the *Public Sector Employers Act*;
- Compensation mandates/direction adopted by the Public Sector Employers' Council from time to time. Any adjustments to exempt staff compensation levels must align with the parameters of the prevailing PSEC compensation mandate/direction;

Under the current compensation administration system in the K-12 sector:

- The Board of Education is solely responsible for the establishment and maintenance of compensation levels for the position of Superintendent of Schools. As elected school trustees, the Board is accountable to its public and therefore ensures that it adheres to proper human resources practices including statutory requirements with respect to executive and exempt staff compensation.
- Proposed compensation adjustments for all other executive and exempt positions in the district must be reviewed and approved by BCPSEA prior to implementation.

EXECUTIVE COMPENSATION DISCLOSURE

School District 23 (Central Okanagan)

Summary Compensation Table at 2019

Name and Position	Salary	Holdback/Bonus/ Incentive Plan Compensation	Benefits	Pension	All Other Compensation (expanded below)	2018/2019 Total Compensation	Previous Two Years Totals Total Compensation	
							2017/2018	2016/2017
Kevin Kaardal, Superintendent/CEO	$ 226,787	-	$ 12,133	$ 27,815	$ 8,602	$ 275,337	$ 271,713	$ 236,035
Terry-Lee Beaudry, Deputy Superintendent	$ 172,358	-	$ 11,112	$ 20,875	$ 8,602	$ 212,947	$ 188,465	$ 180,009
Rhonda Ovelson, Assistant Superintendent	$ 161,462	-	$ 11,935	$ 19,761	$ 6,900	$ 200,058	$ 187,944	$ 182,206
Jon Rever, Assistant Superintendent	$ 161,462	-	$ 11,121	$ 19,776	$ 6,900	$ 199,259	$ 186,797	$ 182,409
Eileen Sadlowski, Secretary Treasurer/CFO	$ 183,155	-	$ 12,054	$ 17,823	$ 8,602	$ 221,634	$ 189,269	

EXECUTIVE COMPENSATION DISCLOSURE

Summary Other Compensation Table at 2019

Name And Position	All Other Compensation	Severance	Vacation payout	Leave payout	Vehicle / Transportation Allowance	Perquisites / other Allowances	Other
Kevin Kaardal, Superintendent/CEO	$ 8,602	-	-	-	$ 8,602	-	-
Terry-Lee Beaudry, Deputy Superintendent	$ 8,602	-	-	-	$ 8,602	-	-
Rhonda Ovelson, Assistant Superintendent	$ 6,900	-	-	-	$ 6,900	-	-
Jon Rever, Assistant Superintendent	$ 6,900	-	-	-	$ 6,900	-	-
Eileen Sadlowski, Secretary Treasurer/CFO	$ 8,602	-	-	-	$ 8,602	-	-

EXECUTIVE COMPENSATION DISCLOSURE

Notes

Kevin Kaardal, Superintendent/CEO	
Terry-Lee Beaudry, Deputy Superintendent	
Rhonda Ovelson, Assistant Superintendent	
Jon Rever, Assistant Superintendent	
Eileen Sadlowski, Secretary Treasurer/CFO	

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
1	SMS	5	University of California, Santa Barbara, CA	USA	CADA Leadership Camp	Hockey Academy Students	9 to 12	22	6-Jul-2019	11-Jul-2019	5
2	KSS	4	Green Bay Bible Camp, West Kelowna, BC	Canada	Team Building/ Breakaway Activity	Football Team	10 to 12	45	26-Aug-2019	28-Aug-2019	2
3	OKM	4	Victoria and The Gulf Islands, BC	Canada	S.A.L.T.S. Sailing and Life Training	Quest BC Students	11	24	8-Sep-2019	14-Sep-2019	6
4	SMS	4	Kelowna Paddle Centre, Kelowna, BC	Canada	Paddleboard Training	Outdoor Education Students	7 & 8	40	9-Sep-2019	9-Sep-2019	0
5	GESS	4	Oyama Zipline Adventure Park, Oyama, BC	Canada	Grad 2020 Retreat	Grade 12 Students	12	150	13-Sep-2019	13-Sep-2019	0
6	KSS	4	Gardom Lake Camp *(near Enderby, BC)*	Canada	Leadership Retreat	Leadership Students	11 & 12	80	15-Sep-2019	16-Sep-2019	1
7	OKM	4	Banff, Yoho, and Kootenay National Parks, AB	Canada	Hiking and Backpacking in National Parks	Grade 12 Students	12	141	15-Sep-2019	21-Sep-2019	6
--	RSS	4	**POSTPONED – DATE TBD** Coquihalla Summit (*Coquihalla Mountain area, BC)*	Canada	Hiking and Camping Skills	Outdoor Education Students	9 to 12	24	17-Sep-2019	20-Sep-2019	3
8	DRK	4	Eagle Bay Camp, Eagle Bay, BC	Canada	Community Building	Learning Community	8	37	18-Sep-2019	20-Sep-2019	2

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
9	KSS	4	Twin Peaks *(near Cherryville, BC)*	Canada	Outdoor Education Co-Curricular Trip	Grade 12 Students	12	24	19-Sep-2019	21-Sep-2019	2
10	MBSS	5	Wenatchee High School, Wenatchee, WA	USA	Participating in Football Games	Varsity and Junior Varsity Football Teams	9 to 12	55	19-Sep-2019	21-Sep-2019	2
11	KSS	5	University of Calgary, Calgary, AB	Canada	Volleyball Tournament	Grade 11 & 12 Students	11 & 12	14	19-Sep-2019	22-Sep-2019	3
12	DRK	4	Myra Canyon Adventure Park, Kelowna, BC	Canada	Team Building, Activing Living & Connection to the Community	Grade 7 Learning Community	7	70 to 80	20-Sep-2019	20-Sep-2019	0
13	RSS	4	**CANCELLED** Glacier National Park, BC *(Illecillewaet Campground)*	Canada	Hiking and Camping Skills	Outdoor Education Students	9 to 12	24	24-Sep-2019	27-Sep-2019	3
14	SMS	4	E.C. Manning Provincial Park, Princeton, BC *(between Hope and Princeton, BC)*	Canada	Hiking and Camping Skills	Grade 8 Students	8	40	25-Sep-2019	27-Sep-2019	2
15	OKM	4	Okanagan Mountain Park, Kelowna, BC	Canada	Indigenous Studies on Land and Water	Quest BC Students	11	24	25-Sep-2019	27-Sep-2019	2

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
16	OKM	4	Okanagan Mountain Park, Kelowna, BC	Canada	Hiking and Camping Skills	Quest BC Students	11	24	26-Sep-2019	27-Sep-2019	1
17	KSS	4	Finlayson Lakes above Mabel Lake *(near Lumby, BC)*	Canada	Outdoor Education Co-Curricular Trip	Grade 11 Students	11	48	26-Sep-2019	28-Sep-2019	2
18	MBSS	4	Kettle Valley Railway to Arlington Lakes, Kettle River and Westbridge, BC	Canada	Introduction to Cycle Touring, Camping	Outdoor Education Students	10 to 12	30	26-Sep-2019	28-Sep-2019	2
19	CNB	4	E.C. Manning Provincial Park, BC *(between Hope and Princeton, BC)*	Canada	Outdoor Education, Camping, Hiking	Outdoor Education Students	8	50 to 60	30-Sep-2019	2-Oct-2019	2
20	MBSS	4	Boucherie Bluffs, West Kelowna, BC	Canada	Introduction to Top Rope Rock Climbing, Belaying, Rappelling	Outdoor Education Students	10 to 12	12	1-Oct-2019	1-Oct-2019	0
21	RSS	4	Skaha Provincial Park, Penticton, BC	Canada	Top Rope Rock Climbing	Outdoor Education Students	9 to 12	20	1-Oct-2019	1-Oct-2019	0
22	MBSS	4	Skaha Bluffs, Penticton, BC	Canada	Introduction to Top Rope Rock Climbing, Belaying, Rappelling	Outdoor Education Students	10 to 12	12	3-Oct-2019	3-Oct-2019	0

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
23	RSS	4	Lonely Boy Crag, Chute Lake Road, Kelowna, BC	Canada	Top Rope Rock Climbing	Outdoor Education Students	9 to 12	25	3-Oct-2019	3-Oct-2019	0
24	KSS	4	Beaver Lakes Chain *(above Winfield, BC)*	Canada	Outdoor Education Co-Curricular Trip	Outdoor Education Students	12	24	3-Oct-2019	4-Oct-2019	1
25	OKM	4	Ottawa, ON	Canada	Cultural and Regional Studies	Quest BC Students	11	24	3-Oct-2019	10-Oct-2019	7
26	MBSS	4	Myra Canyon Adventure Park, Kelowna, BC	Canada	Team Building Exercise on Ropes Course, Frisbee Golf	International/ Leadership Students	9 to 12	100	4-Oct-2019	4-Oct-2019	0
27	RSS	4	Lonely Boy Crag, Chute Lake Road, Kelowna, BC	Canada	Top Rope Rock Climbing	Outdoor Education Students	9 to 12	25	7-Oct-2019	7-Oct-2019	0
28	MBSS	4	Okanagan Mountain Park, Kelowna, BC	Canada	Leadership Skills, Hiking and Camping	Outdoor Education Students	9	30	7-Oct-2019	9-Oct-2019	2
--	RSS	4	**CHANGED TO LONELY BOY CRAG FIELD STUDIES – OCT. 3, 7, 10, 17** ~~Goudie Road area, Kelowna, BC~~	~~Canada~~	~~Hiking and Camping Skills~~	~~Outdoor Education Students~~	~~9 to 12~~	~~25~~	~~7-Oct-2019~~	~~11-Oct-2019~~	~~4~~

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
29	MBSS	4	Boucherie Bluffs, West Kelowna, BC	Canada	Introduction to Top Rope Rock Climbing, Belaying, Rappelling	Outdoor Education Students	10 to 12	12	8-Oct-2019	8-Oct-2019	0
30	MBSS	4	Skaha Bluffs, Penticton, BC	Canada	Introduction to Top Rope Rock Climbing, Belaying, Rappelling	Outdoor Education Students	10 to 12	12	9-Oct-2019	9-Oct-2019	0
31	KSS	4	Kettle Valley Railway *(between Penticton and Osprey Lake area, behind Summerland, BC)*	Canada	Outdoor Education Co-Curricular Trip	Outdoor Education Students	11	24	9-Oct-2019	10-Oct-2019	1
32	MBSS	4	Myra Canyon Adventure Park, Kelowna, BC	Canada	Team Building Activities, Rope Course	CLC Health and Medicine Students	11	28	10-Oct-2019	10-Oct-2019	0
33	MBSS	4	Myra Canyon Adventure Park, Kelowna, BC	Canada	Team Building Activities, Rope Course	Tourism 12 Students	12	20	10-Oct-2019	10-Oct-2019	0
34	RSS	4	Lonely Boy Crag, Chute Lake Road, Kelowna, BC	Canada	Top Rope Rock Climbing	Outdoor Education Students	9 to 12	25	10-Oct-2019	10-Oct-2019	0
35	KSS	5	New York City, NY	USA	Fine Arts/Media Cultural Tour	Fine Arts/Media Students	11 & 12	26 to 30	14-Oct-2019	18-Oct-2019	4

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
36	MBSS	4	Skaha Bluffs, Penticton, BC	Canada	Introduction to Top Rope Rock Climbing, Belaying, Rappelling	Outdoor Education Students	10 to 12	12	17-Oct-2019	17-Oct-2019	0
37	RSS	4	Lonely Boy Crag, Chute Lake Road, Kelowna, BC	Canada	Top Rope Rock Climbing	Outdoor Education Students	9 to 12	25	17-Oct-2019	17-Oct-2019	0
38	KSS	4	Gulf Islands, BC	Canada	"*Sailing A Tall Ship*"	Outdoor Education and Rec Leadership Students	11 & 12	27	20-Oct-2019	25-Oct-2019	5
39	MBSS	5	Smith Rock, OR	USA	Rock Climbing: Top Rope, Rappel, Rope Traverse	Outdoor Education Students	10 to 12	24	20-Oct-2019	25-Oct-2019	5
40	GPE	5	Disneyland, Anaheim, CA	USA	*"Dreams Take Flight"* Program	Special Needs Students	5	5	21-Oct-2019	23-Oct-2019	2
41	MBSS	4	Okanagan Mountain Park, Kelowna, BC	Canada	Leadership Skills, Hiking and Camping	Outdoor Education Students	9	30	21-Oct-2019	23-Oct-2019	2
42	SVE	5	Disneyland, Anaheim, CA	USA	*"Dreams Take Flight"* Program	Special Needs Students	5	5	21-Oct-2019	23-Oct-2019	2
43	RSS	4	Goudie Road area, Kelowna, BC	Canada	Overnight Camping	Outdoor Education Students	9 to 12	24	25-Oct-2019	29-Oct-2019	4

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
44	RSS	4	Goudie Road area, Kelowna, BC	Canada	Overnight Camping	Outdoor Education Students	9 to 12	24	5-Nov-2019	6-Nov-2019	1
45	GMS & CNB	5	Chubu University Haruhigaoka Junior High School, Kasugai, Aichi	Japan	Cultural Scholarship Exchange Experience at Sister School, Assisting in English Classes	Student Scholarship Winners - 4 from GMS, 4 from CNB	8	8	9-Nov-2019	17-Nov-2019	8
46	OKM	4	Tofino, BC	Canada	Exploration of Pacific Rim Park and Indigenous Studies	Quest BC Students	11	24	12-Nov-2019	15-Nov-2019	3
47	RSS	4	Goudie Road area, Kelowna, BC	Canada	Overnight Camping	Outdoor Education Students	9 to 12	24	14-Nov-2019	15-Nov-2019	1
48	OKM	5	Helsinki and Jyväskylä	Finland	Cultural Hockey School and Cultural Tour	Hockey Academy Students	9 to 12	24	22-Nov-2019	1-Dec-2019	9
49	RSS	4	Goudie Road area, Kelowna, BC	Canada	Overnight Camping	Outdoor Education Students	9 to 12	24	28-Nov-2019	29-Nov-2019	1
50	KSS	5	Hawaii *(Big Island and Oahu)*	USA	Reinforce Marine Biology Course Material	Marine Biology Students	11	18	1-Dec-2019	10-Dec-2019	9

LEVEL 4 AND 5 FIELD STUDY SUMMARY – 2019/2020

No.	SCHOOL	LEVEL	DESTINATION	COUNTRY	NATURE OF TRIP	GROUP INVOLVED	GRADE	# OF STUDENTS	LEAVE DATE	RETURN DATE	# OF DAYS
51	KSS	5	Edmonton, AB	Canada	Basketball Tournament	4A Boys	11 & 12	15	11-Dec-2019	15-Dec-2019	4
52	KSS	5	Seattle, WA	USA	Basketball Tournament	4A Boys	11 & 12	15	26-Dec-2019	29-Dec-2019	3
53	KSS	5	Hawaii *(Big Island and Oahu)*	USA	Reinforce Marine Biology Course Material	Marine Biology Students	11	18	12-Feb-2020	21-Feb-2020	9
54	OKM	5	Rome, Assisi, Dubrovnik, Zadar, Zagreb, and Vienna	Italy, Croatia, Austria	Music Cultural Learning	Concert and Jazz Band Students	10 to 12	60 to 100	9-Mar-2020	21-Mar-2020	12
55	KSS	5	Anaheim, Los Angeles, and Ontario, CA	USA	Leadership Education and Enrichment	Leadership Students	11 & 12	22	27-Mar-2020	5-Apr-2020	9
56	KSS	5	New York, NY	USA	Musical and Cultural Events, Activities and Experience	Music Students	10 to 12	54+	5-Apr-2020	12-Apr-2020	7
57	MBSS	5	Toronto and London, ON	Canada	Global Student Leadership Summit	Leadership Students	9 to 12	12	17-Apr-2020	22-Apr-2020	5

Central Okanagan Public Schools
Together We Learn

BOARD OF EDUCATION INCAMERA BOARD MEETING GENERAL STATEMENT

Date: **Wednesday, September 11, 2019**
Time: **3:10 pm to 5:30 pm**
Location: **School Board Office**
1040 Hollywood Road S.
Kelowna, BC

In attendance:

Board of Education:
Trustee M. Baxter, Chairperson
Trustee R. Cacchioni
Trustee C. Desrosiers
Trustee J. Fraser
Trustee A. Geistlinger
Trustee L. Tiede

In attendance:

Staff:
K. Kaardal, Superintendent of Schools/CEO
R. Stierman, Secretary-Treasurer/CFO
T. Beaudry, Deputy Superintendent
B. McEwen, Executive Director of Human Resources
K. Cormier, Director of Labour Relations
M. DesRochers, Executive Assistant *(Recorder)*

Absent:
Trustee N. Bowman

The following general statement is prepared and issued in accordance with Section 72 (3) of the School Act RSBC 1996

The meeting was called to order at 3:10 pm.

1. The Board adopted the Agenda as amended for the Incamera Meeting of September 11, 2019.
2. The Board adopted the Minutes as presented for the Incamera Meeting of June 26, 2019.
3. The Board adopted the Minutes as presented for the Special Incamera Meeting of July 3, 2019.
4. There was one Human Resources Information Item.
5. There was a local Bargaining Update

   (Trustee Baxter, and Trustee Cacchioni declared a potential Conflict of Interest and left the meeting while that item was being discussed. Trustee Fraser was appointed Acting Chairperson.)

   (Trustee Baxter and Trustee Cacchioni rejoined the meeting. Trustee Baxter assumed her role as Chairperson.)
6. There was a provincial Bargaining Update.
7. There was one Human Resources Action Item.
8. There were six Trustee queries/comments.
9. There was one Action Item.
10. There were three Information Items.
11. There were eleven items received and three items sent for Board Correspondence.
12. There were three Items Requiring Special Mention.
13. There was one BC Public School Employers' Association item.
14. There were five BC School Trustee Association items.
15. There was one item for a future Incamera Agenda.

The meeting was adjourned at 5:30 pm.

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Ryan Stierman, Secretary-Treasurer/CFO