

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

REGULAR BOARD MEETING

AGENDA

MEETING DATE: 2015-09-17

TIME: 7:00 p.m.

**MEETING PLACE: School District No. 36 (Surrey)
District Education Centre
Main Boardroom – Room #2020**

1. CALL TO ORDER

- (a) "O Canada" – recording by *Lena Shaw Elementary*
- (b) Approval of Agenda
- (c) Presentation – Salmon Habitat Restoration Program
- (d) Presentation – WorkSafe BC Certificate of Recognition (COR) Audit –
Cathy Cook, Executive Director, BC Municipal Safety Association

2. DELEGATIONS

- (a) Mohammad Aminul Islam, President, The Mother Language Lovers of The
World Society, BC – International Mother Language Day

3. ACTION ITEMS

- (a) Adoption of Minutes of Regular Board Meeting Held 2015-06-18
- (b) Response to Delegation - Children's Partnerships Surrey White Rock
- (c) Schedule of Board Meeting Dates – 2016
- (d) Financial Statements for the Year Ended 2015-06-30
- (e) Routine Capital Projects 2015/2016 (*to be distributed*)

REGULAR BOARD MEETING
AGENDA

MEETING DATE: 2015-09-17 TIME: 7:00 p.m.

MEETING PLACE: **School District No. 36 (Surrey)
District Education Centre
Main Boardroom - Room #2020**

4. INFORMATION & PROPOSALS

- (a) Trustee Reports
- (b) Progress Report – Active Capital Projects
- (c) Enrollment Update (*verbal*)

5. FUTURE BUSINESS

- (a) Items for Future Discussion
- (b) Future Meetings

6. ADJOURNMENT

**Board of Education
Of
School District No. 36 (Surrey)**

THE PURPOSE OF 'QUESTION PERIOD'

The Board asks that you respect the intent of Question Period.

Question Period is intended:

- to enable members of the community to obtain information or clarification from the Board that cannot be provided by staff.
- to ask a question of the **Board**, not individual Trustees.
- to be limited to one question per person and must be presented in writing on the form provided

Question Period in NOT intended:

- to be used as a political forum.
- for making speeches or bringing forward a delegation.
- to deal with matters that should be dealt with through other channels, such as liaison committees.

Please be mindful of Board Policy #2400 – *School Board Meetings & Trustee In-Service Sessions*, which states:

- Informal question periods of up to thirty (30) minutes duration will be provided during the same evening on which Regular Board meetings are held each month, after adjournment of the meeting.
- The question period is intended to enable members of the community and executives of the Surrey Teachers' Association and Canadian Union of Public Employees Local 728 to obtain information from the Board that cannot be provided by staff. The question period is not to be used as a political forum, or for furthering presentations by delegations, or to deal with matters that should properly be dealt with through other channels such as liaison committees.
- Individuals in their role as employees of the school district shall channel their questions through an executive member of the employee group to which they belong.
- Persons directing questions to the Board shall do so in writing on the form provided. Written questions may be read by the initiator before being presented to the Board Chairperson. Those directing questions to the Board, shall identify themselves by giving their names and addresses. Each individual shall be limited to one question, as well as one follow up question on the same topic, if clarification is necessary.
- Should a question be asked on topics where Trustees will not have, and cannot be expected to have, information necessary to respond appropriately, a written response will be provided as soon as possible.

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 1 (b)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2015-09-17

TOPIC: APPROVAL OF AGENDA OF REGULAR BOARD MEETING

IT IS RECOMMENDED:

THAT the agenda of the Regular Board meeting be approved as circulated.

Enclosures:

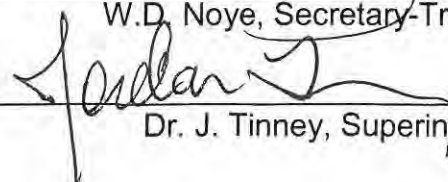


Submitted by:

Approved by:



W.D. Noye, Secretary-Treasurer



Dr. J. Tinney, Superintendent

Implementation of “International Mother Language Day”

A British Columbia (BC) Model



17 September, 2015

Presented by

The Mother Language Lovers Of The World Society, BC

What is IMLD?

- * The Mother Language Lovers of the World Society in Surrey, BC with the help of other 29 countries, including CANADA proposed to UNESCO to declare 21st February as the International Mother Language Day(IMLD)
- * IMLD was formally proclaimed at the 30th General Conference of UNESCO held on November 17th in 1999
- * It's a day to celebrate all mother languages by their speakers e.g. First Nations, Aborigines, Canadians, Immigrants etc. including the linguistic minorities for example, Braille and Sign language speakers
- * The Premier of British Columbia and the Prime Minister of Canada send messages on IMLD



His Excellency the Right Honourable David Johnston,
The Governor General of Canada

“Today — and every day, in fact — Canadians are free to celebrate their native languages and to share their traditions and customs with one another. In doing so, we can all learn how much we have in common.”

(Message from the Governor General of Canada on IMLD, 2015)

Delegations & Achievements



- * My first delegation and the Mother Language Monument project achieved \$110,000 from the City of Surrey and the Lingua Aqua has been unveiled in the Bear Creek Park in 2009
- * My 2nd delegation was approved by the City of Surrey, and a Mother Language Festival is being celebrated every year during the week of the IMLD
- * This is my 3rd delegation to present a model for BC. Part-1: Integration of IMLD in BC has been achieved. Part-2: Implementation of IMLD. Now I am going to present it

Objectives of the Model

- * Implementation of 21st February as International Mother Language Day (IMLD) in School Yearly Calendar and Celebration of IMLD.
- * To make the school children aware of IMLD and their mother languages.



Model Components

- *The main components of this model is the Children and the Elementary Schools.
- *Children are the target groups. Schools are the platforms to facilitate.
- *If we consider **Surrey School District** as an example; and we can introduce the mother language day in the school Calender, at least 50,000 students will be made aware of the importance of their mother languages each year.
- *Children are the main career of mother tongue. They can carry the message and uphold their mother languages generations after generations.

BC is a Melting Pot



- * A melting pot is a metaphor of a society where people from different types of multilingual and multicultural background blend together and manage to coexist and live together as one nation and form a multicultural society.
- * In a Melting pot, the differences become less important than unity.
- * An alternative metaphor is a salad bowl that describes how different cultures mix, but still individual ingredients remain distinct.

BC is a Melting Pot

- * 58% people speaks in official languages (English 57%+ French 1%) and
- * 42% speaks in Non-official language (Punjabi, Tegalog(Filipino), Mandarin, German, Vietnamese, Chinese, Korean, Hindi, Urdu, Bangla, First Nations, etc,).

BC is the Home of IMLD

- * BC is the birth place of IMLD. The theme of IMLD was first initiated from here to UNESCO
- * In 2007, to pay the respect to all mother language speakers, who sacrificed their lives, the City of Vancouver proclaimed 21st February as the “Language Martyrs Day”.
- * Almost all the Municipalities of Lower mainland Vancouver (Surrey, Richmond, New Westminster, Vancouver, North Vancouver etc.) have proclaimed 21st February as IMLD
- * IMLD was tabled to the Canadian Parliament in 2007 by one of the Member of Parliament of Surrey/Newton, BC
- * This year the BC Provincial Government has proclaimed 21st February as IMLD

Surrey: a Model City for IMLD

- *The theme of IMLD were initiated here, and the Founding President of MLLWS who first proposed to UNESCO, and eventually 21st February was proclaimed as IMLD in 1999. Since 2000 IMLD is being celebrated worldwide.
- *The City of Surrey celebrates “Mother Language Festival” during the week of IMLD.
- *Lingua Aqua - an Audiovisual Public Art has been built in the City of Surrey as a permanent reminder of IMLD

Surrey: a Model City for IMLD

- *Surrey is a young city. A quarter of Surrey's population is under 19 years, and Surrey has the largest number of youths of all BC municipalities.
- *There are 57,560 youths aged 10 - 18 years
- *There are 37,440 youths aged 19 - 24 years
- *Surrey has one quarter of all youths (age 10-18 years)in Metro Vancouver

Surrey: a Model City for IMLD

- *Surrey is home to over 100,000 children/youth and these numbers continue to grow.
- *And half of Surrey youths speak a language other than English at home.
- *Surrey is home to many Aboriginal children and youth. 1,473 Aboriginal students in grade 8-12. That means, Surrey has the highest number of Aboriginal students in Lower main land.

Implementation of IMLD: A Concept

- * Our language is our identity and children feel comfortable to speak in their mother languages.
- * We need to promote awareness of the importance of mother languages.
- * Therefore, the IMLD can be introduced in the School Yearly Calender and Curriculum.
- * Thus the students can celebrate IMLD every year.

Principal Components for this Model: Children & Elementary Schools

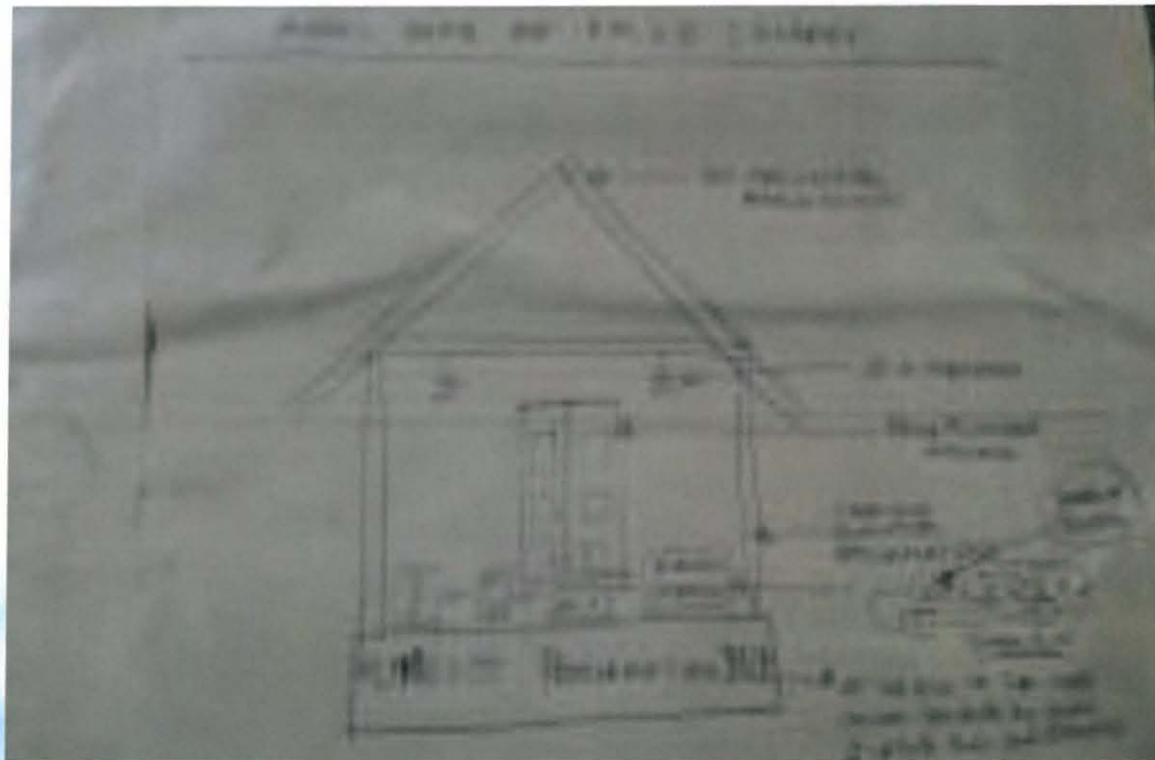
- * Children are main carrier of mother languages.
- * If IMLD is introduced in the School Yearly Calender or introduced in School curriculum, at the end of the year a vast number students will be aware of their mother tongues, cultures and heritages.

Other supplementary components

- * **Libraries/Museums** - in a Library or in a Museum a special corner/room can be dedicated for the kids, like KIDZ CORNER. Audiovisual displays, various cultural items etc. can be displayed.
- * **Parks/Community Centre** - Monument, Public Art for example, Lingua Aqua in Bear Creek Park.
- * **University/College/Various Organizations** - Celebrating IMLD as per the yearly theme on IMLD issued by UNESCO or organize Seminars/Symposiums.

*

Infrastructure of the Model Home of IMLD



* Infrastructure of the Model Home of IMLD

Base & Foundation: Origin of UNESCO IMLD Proclamation from Surrey, BC

Pillars: Municipal Proclamations of IMLD from Surrey and other municipalities of Lower Mainland Vancouver

Roof: BC Provincial Proclamation on IMLD

Wall & Other Safeguard: Prime Minister's message

Sources of Power/Light: Governor General's message

Appliances: Support of Surrey Public Libraries, Mother Language Monument, Mother Language Festival & Elementary Schools

Now, the Surrey School Board of Trustees are in the Stearing of the School District. Honourable Board of Trustees, you are our elected representatives,if your kind highness says YES, then thousands and thousands student can up hold their own iedntity.

Expected Results of the Concept

In the School District of Surrey, approximately 70,000 students are enrolled in each school year.

If this model is successfully implemented, at least 50,000 of students will be taught their mother languages in Surrey

Action Plan for IMLD Implementation

- * For this project currently we are working on the School Level.
- * We are going to delegate to various School Districts in British Columbia to include the day February 21st as IMLD in their School Year Calender.
- * The applications will be CCed to the Education Minister; the Minister responsible for Multiculturalism and also to the Canadian Commission for UNESCO.

Action Plans for IMLD Implementation

- *Surrey Public Libraries are the partner for the celebration of the IMLD & Mother Language Festivals.
- *We are also working in the Libraries.

We need your Support & Cooperation

- *We need your kind support and cooperation to incorporate and implement 21st February as IMLD in your Yearly Calender for Celebration

Thank You



For more information, please contact:

- * Mohammad Aminul Islam
- * President,
- * Mother Language Lovers Of The World Society, BC
- * Phone: 778-895-4084
- * Email: aislam_telebangla@hotmail.com



Corporate Report

NO: R189

COUNCIL DATE: July 23, 2007

REGULAR COUNCIL

TO: Mayor & Council DATE: July 20, 2007
FROM: General Manager, Parks, Recreation and Culture FILE: 6140 – 20/CH
SUBJECT: Mother Language Monument

RECOMMENDATION

The Parks, Recreation and Culture Department recommends that Council:

1. Receive this report as information; and
2. Provide a letter of support regarding the fundraising efforts to be undertaken by Mr. Islam to secure the capital resources required to build the Mother Language Monument.

INTENT

The purpose of this report is to provide Council with an update regarding Mr. Islam's appearance as a delegation at the February 26, 2007 Council meeting and to receive Council approval to provide a letter of support in relation to the design and construction of the Mother Language Monument in Surrey.

BACKGROUND

In December 2006, Mr. Mohammed Islam appeared as a delegation to the Public Art Advisory Committee (PAAC) where he shared information regarding his proposal to develop Canada's first Mother Language monument in Surrey. He is prepared to raise funds to build the monument and donate this artwork to the City; however he requires a letter of support from the City to establish credibility with his prospective donors.

Mr. Islam provided the PAAC with the results of his research into the number of different languages spoken in Canada and the number of languages that have become extinct in Canada and British Columbia. Mr. Islam also advised that since 1952, February 21st has been observed as a date to commemorate the martyrs of the Language Movement.

Mr. Islam also described how on November 17th, 1999 the United Nations Educational, Scientific and Cultural Organization (UNESCO) adopted a resolution proclaiming February 21st *International Mother Language Day*. It was argued that since the languages of the world are at the very core of UNESCO's objectives and since they are

the most powerful tools for preserving and developing the tangible and intangible heritage of nations that the recognition of this date would serve to encourage linguistic diversity and multilingual education. A handful of UNESCO members including Canada brought this resolution forward indicating that these qualities and concepts represented universal values that strengthen the unity and cohesion of societies.

The proposal from Mr. Islam was well received by the Public Art Advisory Committee; they recommended that Mr. Islam take his concept forward to Council and that he include further information regarding site selection criteria, his budget requirements and fundraising plans.

Mr. Islam appeared before Council on February 26, 2007, where he presented his proposal for a Mother Language monument and asked Surrey Council for support in principle for his project and requested that a site on City land be identified to house this public art installation. Council referred this proposal to staff and asked for a report regarding potential sites for this art donation.

DISCUSSION

Mr. Islam has received broad community support for this project concept. (See Attachment A for a list summarizing these letters of endorsement). In addition Mr. Islam has become a member of the Arts Council of Surrey and their status as a not for profit charitable organization will allow them to collaborate on grant applications. His fundraising goal for the project is \$200,000.

Mr. Islam understands that this project will require the development and distribution of a call to artists for design proposals, and then a selection panel will be recruited to identify the best artist and design. This panel's recommendation will go forward to the Public Art Advisory Committee and Council for final approval. Although the design is still to be determined it will be original and unique to Surrey. In accordance with the Public Art Program – Gifts, Donations and Acquisition Guidelines, this monument would be donated to the City and become part of the City's permanent public art collection.

Staff met with Mr. Islam to discuss site criteria. Generally he envisions the monument sitting on a concrete base that is approximately 20 ft. x 40 ft. The location would ideally have an adjacent plaza or assembly space for up to 500 people. To support these ceremonial events the site must have adequate parking, security, washroom facilities and opportunities for indoor reception space. The site should be highly visible, accessible, and prominent and make a strong statement about the importance of the concepts of preserving mother languages and promoting cultural sharing. The site should have the potential to become a cultural tourism destination.

Parks, Recreation and Culture staff and the proponent for the Mother Language Monument met and considered three potential locations for the installation: the grounds of City Hall, Bear Creek Park, and Holland Park. It is proposed that once preliminary design concept has been established, the design concept and a final proposed site location will come back to Council for approval. Attachment B provides a brief outline of the three sites being considered.

CONCLUSION

Surrey's Cultural Strategic Plan states: "The diversity of Surrey (geographic, ethnic, cultural) is one of its greatest assets and a characteristic which makes it unique. Opportunities to celebrate this diversity through cultural sharing are integral to the success of the Cultural Strategic Plans..." The City of Surrey is a leader in exploring new ways to champion intercultural inclusivity, promoting cultural sharing and celebrating our diverse communities. The City has expressed this through policies, establishing committees and implementing public art and special events with related themes. Given the City's commitment to diversity, providing a letter of support in relation to the fundraising efforts to establish a Mother Language Monument is consistent with Council priorities. A letter of support from the City to Mr. Islam will assist him in his efforts to secure donations. A proposed location for the Monument will come to Council for approval once a design concept has been developed through the public art process.

Laurie Cavan
General Manager
Parks, Recreation and Culture

ATTACHMENT A

The following Federal and Provincial dignitaries have provided supporting letters:

- Honorable Gordon Campbell, Premier, Province of British Columbia
- Honorable Wally Oppal, Attorney-General, Minister Responsible for Multiculturalism, BC
- Honorable Michael De Jong, Minister Responsible for Ministry of Aboriginal Relations and Reconciliation, BC
- Stephen Owen, MP, Vancouver – Quadra, BC
- Penny Priddy, MP, Surrey-North, BC
- Nina Grewal, MP, Fleetwood-Port Kells, BC
- Raymond Chan, MP, Richmond, BC
- Sukh Dhaliwal, MP, Newton – North Delta, BC
- Dave S. Hayer, MLA, Surrey-Tynehead, BC
- Blair Wilson, MP, West Vancouver – Sunshine Coast – Sea to Sky Country, BC

The following local dignitaries and community services leaders have provided supporting letters:

- David Suzuki, David Suzuki Foundation, BC
- Eyob Naizghi, Executive Director, (MOSAIC) Multilingual Orientation Services Association for Immigrant Communities, BC
- Christine Mohr, Executive Director, OPTIONS: Services to Communities Society, BC
- Rebecca Shields, Executive Director, Deafblind Services Society of British Columbia, BC
- Michael Nicholson, Executive Director, Canadian National Institute of the Blind, BC
- Mandakranta Bose, Professor Emeritus, (UBC) The University of British Columbia, BC
- Charan Gill, Executive Director, Progressive Intercultural Community Services Society, BC
- Tom Avendano, President, Multicultural helping Housing Society, BC
- Deborah Jacobs, Director, Squamish Nation Chief's & council's Office, BC

The following municipal governments supported International Mother Language Day proclamations in 2007:

- City of Surrey, B.C.
- City of Vancouver, B.C.
- City of Richmond, B.C.
- City of Burnaby, B.C.
- City of North Vancouver, B.C.
- City of New Westminster, B.C.

ATTACHMENT B

Option 1 - City Hall

City Hall is a potential location for the Mother Language Monument, as it possesses many amenities and features that would be of benefit to visitors to the monument and to public celebrations of International Mother Language Day. It is centrally located for all Surrey residents, has ample parking, direct access to public transportation, access to electricity, proximity to catering facilities, washrooms, and meeting rooms, and has room for large group assembly in City Hall's beautiful gardens. Being the site of the administrative centre for the City of Surrey, the location would demonstrate the City's support for linguistic and cultural diversity and multilingualism.

Option 2 - Bear Creek Park

Bear Creek Park is a City level park and popular destination point for residents of Surrey. A number of locations within Bear Creek Park are being considered as potential locations for the Mother Language Monument as it has ample parking, indirect access to public transportation, access to electricity and washrooms, proximity to assembly buildings such as the Bear Creek Pavilion and Surrey Arts Centre, and a number of outdoor spaces suitable for large group assemblies and celebrations. Many annual events and celebrations are currently staged in the park. Bear Creek Park has some potential to support the Mother Language monument.

Option 3 Holland Park

Holland Park is also a potential location for the Mother Language Monument. Holland Park, the City's first urban park, already includes many art installations that are integrated with the park garden and plaza designs. Visible from adjacent roadways and sky train, the park has direct access to public transportation, some on site parking, future public washrooms, and room for large group assembly in the newly installed park grounds. The park is highly structured and the existing custom designed features and public art pieces will limit the size, context and focus of the monument should it be installed at Holland Park.

B. DELEGATIONS

1. **Frido Profoehr, Intercultural (ESL) Ministry** is a volunteer with Cedar Grove Baptist Church. The Church offers outreach programs to those who come to Surrey from other countries. Many of the newcomers may have skills, but do not have Canadian work experience.

The YMCA created a new program for newcomers that is now offered by the Church, to emphasize their current skills and to provide new skills. 69 people are attending the program that began in September.

The Intercultural Ministry offers Life Groups, ESL, Alpha and other programs. An Intercultural Café, located at 10330 – 144 Street, was started. The Café meets the first Thursday of each month at 6:00 pm. Approximately 20 people came to the first café. People come to share experiences and practice English. There is no cost for the café.

In terms of discussion topics, Thanksgiving celebrations will be discussed in October 2012 and in November there will be a panel discussion for parents on parenting teenagers in Canada, the generation gap and the challenges in dealing with teens.

Child minding services are available for evening classes. There are 250 children in the Church's daycare and the daycare is booked a year in advance.

Committee comments:

A Committee member commented that while the volunteer services offered by the Intercultural Ministry and other church groups are very valuable, the City of Surrey, the Federal and Provincial governments and not-for-profit sector also offer valuable services to new Canadians. To support the alignment of services, Mr. Profoehr was requested to mention the services provided by the government agencies when doing his presentation, to refer clients to Options, and to find out what programs are available in the community. For example, Options provides mentorship and Citizenship classes for free.

The Chair noted that the good work done by Mr. Profoehr and his Church, and the work that Options does, is much appreciated.

2. **Mr. Aminul Islam, The Mother Language Lovers of the World**

The United Nations has proclaimed February 21st to be International Mother Language Day.

A Mother Language Festival is being proposed for that week in February in Surrey to celebrate and recognize the diversity of mother languages. This celebration would create a legacy for all mother language speakers and create a social link between cultures and endangered languages. The theme for the 2013 festival is "multilingualism for education".

6,700 distinct languages are spoken and 115 sign languages are used around the world. At least 3,000 mother languages are endangered—one language disappears on the average of every two weeks. The languages of the world are now vanishing faster than ever in recorded history and we may lose 50% of the world's spoken languages in 125 years.

It was noted that half of the current languages have never been written or recorded; 80% have no orthography. Many endangered languages have rich oral cultures with stories, songs, and histories passed down through the generations. Most fluent aboriginal speakers are aged 60 or older and their languages will be lost forever when the last speaker dies. Five language hot spots include: Northern Australia, central South America, northwest Pacific Plateau, eastern Siberia, and Oklahoma-southwest.

Mr. Islam noted that he will participate in the City's grant application for this event, and expressed interest in seeking community partnerships in this regard.

Staff comments:

The GM, Parks, Recreation and Culture clarified that the main focus of the delegation is Mother Language Day and to have that festival in Surrey. Last year, the festival was held at the Arts Council. Ms. Cavan encouraged Mr. Islam to submit the grant application to determine if it meets the eligibility criteria (i.e. the event is open to the whole community and the organizer has non-profit status).

The Chair recommended that the Mother Language Lovers of the World Board of Directors work with Metro Vancouver since the First Nations people are also committed to preserve their languages.

C. OUTSTANDING BUSINESS

1. The Objective of the March 27, 2012 **Workshop Summary & 2012 Work Plan** was to determine the objectives for this Committee for the upcoming year. It was recommended that the Diversity and Inclusivity Advisory Committee:
 - a. Approve the Committee name be changed to Diversity Advisory Committee (Diversity);
 - b. Adopt the Revised Terms of Reference; and
 - c. Request staff to prepare and submit a report in that regard to Council.

COMMITTEE RECOMMENDATION



December 15, 2011

Letter of Support: International Mother Language Day Celebration

Dear Mohammad Islam,

Surrey Libraries is please to support the event that is being planned in partnership with the Arts Council of Surrey to celebrate **International Mother Language Day**. The event is to be held on 21st of February, 2012 at the Newton Cultural Centre.

The Library serves a diverse community of people from all over the world that speak many different languages. And language is a key element in retaining the culture of people who are new to our community.

The Library is please to support this endeavour. We look forward to participating in the success of the program.

Best regards,

Melanie Houlden
Deputy Chief Librarian
604 598-7305
mghoulden@surrey.ca

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 3(a)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: **2015-09-17**

TOPIC: **ADOPTION OF MINUTES OF REGULAR BOARD MEETING
HELD 2015-06-18**

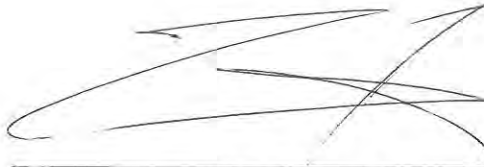
IT IS RECOMMENDED:

THAT the Minutes of the Regular Board meeting held 2015-06-18 be adopted as circulated.

Enclosures:

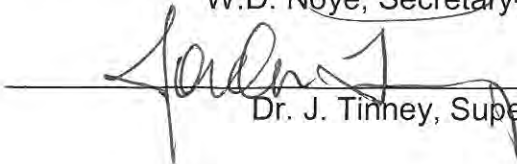
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Submitted by:



W.D. Noye, Secretary-Treasurer

Approved by:



Dr. J. Tinney, Superintendent

MINUTES OF THE REGULAR MEETING OF THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 36 (SURREY) HELD IN ROOM #2020 OF THE DISTRICT EDUCATION CENTRE ON THURSDAY, JUNE 18th, 2015 at 7:00 P.M.

IN ATTENDANCE

Trustees

S. Wilson, Chairperson
L. Larsen, Vice Chairperson
T. Allen
B. Holmes
L. McNally
G. Thind
G. Tymoschuk

Staff

Dr. J. Tinney, Superintendent
W. Noye, Secretary-Treasurer
R. Ryan, Deputy Superintendent
K. Botsford, Executive Assistant

[1] CALL TO ORDER

Chairperson Wilson called the meeting to order at 7:00 p.m.

Presenters & Staff:

In addition to the Table Officers named above, the following staff were in attendance at the meeting:

James Ahn, Department Head, Fraser Heights Secondary; Simon Ayres, Associate Director, Fiscal Management Services; Patti Dundas, Assistant Secretary-Treasurer; Jennifer Janzen, Administrative Assistant; Joel Johnson, Principal, Frost Road Elementary; Sheila Morissette, Principal, Fraser Heights Secondary; Monika Tusnady, Teacher, Frost Road Elementary.

(a) "O Canada"

Trustees, Administration and the audience sang "O Canada" accompanied by a recording from Frost Road Elementary.

(b) Approval of Agenda of Regular Board Meeting

It was moved by Trustee McNally, seconded by Trustee Larsen;

THAT the agenda of the Regular Board Meeting be approved as presented.

CARRIED

(c) Traditional Welcome

Chairperson Wilson acknowledged that our Surrey Schools are located on the shared traditional territory of the Coast Salish people.

Cont'd...

(d) Presentation – Fraser Heights Secondary, Science Academy

Sheila Morissette, Principal at Fraser Heights Secondary School introduced the presentation by students graduating from the Science Academy program. In 2013, Fraser Heights was the recipient of a Ministry of Education grant for Innovation in Schools. This resulted in the Science Academy and a partnership with Simon Fraser University. Science Academy students take university credit courses while in the program, often achieving higher marks than their university aged classmates. Ms. Morissette stated that she and the teachers are very proud of this graduating class, many of whom are graduating with scholarships to prestigious post-secondary institutions including, Harvard, Yale, Brown, University of California (Berkley), McGill, and UBC.

James Ahn, Department Head at Fraser Heights Secondary thanked the Board for approving the Academy. He explained that the students have exceeded all expectations and have become independent learners. A selection of Science Academy students came to share their Capstone Projects with the Board. The projects were initiated and completed by the students for the sole purpose of learning; no marks were assigned.

Leona Lu and Kevin Li presented their project, the *Sound of Math*. Kevin and Leona explained that math and music are related in two ways, tuning and symmetry. Tuning is mathematical because of the ratios between the notes. As tuning has progressed, along with mathematics, it has allowed for notes to be tuned to each other, instead of being tuned to one note, which involves identical ratios between the notes. Symmetry in music is found in repetition. The students explained that your ear recognizes and appreciates hearing similarities and familiarities. Therefore, a lot of songs are based on the same basic chord progression. They proceeded to play seven songs (Don't Stop Believing, Forever Young, I'm Yours, Hey There Delilah, Poker Face, Can You Feel the Love Tonight, and Time to Say Goodbye) to demonstrate that these songs are based on the same chord progression yet have different melodies.

Procedural Note: *Trustee Allen joined the meeting at 7:10 p.m.*

Chairperson Wilson commended the student on their projects. Trustee Holmes asked the students if the art of composing music could ever be fully computerized. The students responded that there are computer programs that currently assist composers, however, there is a human element, an art that people identify with.

Also in attendance were the following Science Academy students and projects:

- Vicky Liu and Alison Wu – Interactive Chatbot
- Zhe Hao Dong, Matthew Li and Sachintha Premathilaka – Gear Differentials

Procedural Note: At 7:15 p.m. Chairperson Wilson adjourned the meeting for a recess to allow Trustees to view the other projects that Academy students brought to share. The meeting was reconvened at 7:25 p.m.

(e) Presentation – Frost Road Elementary, Division 4 Students

Chairperson Wilson called upon Joel Johnson, Principal, Frost Road Elementary to introduce Madame Tusnady and the Division 4 students.

Madame Tusnady played a video clip of the students explaining what they have learned from juggling. Students expressed that they have learned resiliency, risk taking, and to never stop focusing. They said that no one can master juggling as there is always something else to learn. Juggling turned a disordered person into a mindful student. They also learned that a weak start does not necessarily determine the end result.

The students performed a routine choreographed to music that included juggling, dancing, and drumming. Chairperson Wilson thanked the class for coming and told them he felt like a judge on *America's Got Talent*. Trustee Thind congratulated Madame Tusnady and her class on performing in a small space. Trustee Holmes commended the students for bringing so many aspects together in one performance. In summary, Chairperson Wilson told the class that he would like to be a student at Frost Road Elementary, so he could learn to juggle.

[2] **DELEGATIONS**

(a) Children's Partnerships Surrey White Rock

Chairperson Wilson welcomed Ruth Beardsley and Rhea Hubbard to speak to the Board regarding working together for child care in Surrey.

Ms. Beardsley spoke about the current state of child care in Surrey, stating that more than ever, parents are looking for child care spaces and for every hundred children there are 12.4 available spaces in Surrey. The cost of child care was cited as the second largest cost to families. Often, due to cost, parents rely on informal child care. Ms. Hubbard reported that there are 51 licensed programs on school district property, 17 preschools, 34 full day and afterschool programs, along with programs provided by Community-Schools Partnership. There is a common misconception that programs held at schools are high quality programs that abide by the Ministry's Early Learning Framework.

Ms. Beardsley and Ms. Hubbard are looking to create a collaborative Surrey Child Care Action Plan and are requesting that the District participate in a Surrey/White Rock Child Care Task Force with the mandate to develop a

Child Care Action Plan by year end. They are asking District staff to lend their expertise to the task force, and that Trustees receive regular updates to help maintain momentum. The goal is to have many community partners involved in the task force.

Trustee McNally inquired into the number of groups that have indicated that they are committed to the program; the response was that this was the group's second presentation and that they had not heard back from the City of Surrey regarding their request. Trustee Tymoschuk commended the delegation for their efforts as child care is important. He asked them how long they have been together as a group. Seven months was the response; however, some members of the group have been involved in childcare for thirty years. Trustee Allen cautioned the delegation about the District's ability to supply staff to the effort as District resources are stretched. Chairperson Wilson indicated that the Board would consider the delegations request and a response would be forthcoming at a future Board meeting.

[3] **ACTION ITEMS**

(a) **Adoption of Minutes of Regular Board Meeting Held 2015-06-04**

It was moved by Trustee McNally, seconded by Trustee Tymoschuk:

THAT the Minutes of the Regular Board meeting held 2015-06-04 be approved as circulated.

CARRIED

(b) **Report of the 2015/2016 Budget Committee**

Trustee Allen, Chairperson of the 2015/2016 Budget Committee presented the report to Trustees. He thanked his fellow Trustees, Wayne Noye, Secretary-Treasurer, Simon Ayres, Associate Director, Fiscal Management Services, and Linda Gertz, Assistant Manager, Fiscal Management Services for their time and dedication in working with Trustees to present a balance budget.

Annual Budget Bylaw No. 1 (Teachers)

Pecuniary Interest

Trustees Larsen and Holmes declared a pecuniary interest with reference to the Annual Budget Bylaw No. 1 (Teachers) and did not participate in discussions or voting on this matter.

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT all decisions taken by the 2015/2016 Budget Committee during its deliberations regarding Teacher costs totaling \$392,155,644 and summarized in this report, be approved by the Board for implementation; and

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 1 (Teachers) be given three (3) readings at this meeting (vote must be unanimous).

CARRIED (Abstained: Trustees Larsen and Holmes)

It was moved by Trustee Allen, seconded by Trustee Tymoschuk:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 1 (Teachers) be approved as read a first time.

CARRIED (Abstained: Trustees Larsen and Holmes)

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 1 (Teachers) be approved as read a second time.

CARRIED (Abstained: Trustees Larsen and Holmes)

It was moved by Trustee Allen, seconded by Trustee Tymoschuk:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 1 (Teachers) be approved as read a third time and finally adopted.

CARRIED (Abstained: Trustees Larsen and Holmes)

Annual Budget Bylaw No. 2 (Unionized Support Staff)

Pecuniary Interest

Trustee Tymoschuk declared a pecuniary interest with reference to the Annual Budget Bylaw No. 2 (Unionized Support Staff) and did not participate in discussions or voting on this matter.

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT all decisions taken by the 2015/2016 Budget Committee during its deliberations regarding Unionized Support Staff costs totaling \$140,814,149 and summarized in this report, be approved by the Board for implementation; and

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 2 (Unionized Support Staff) be given three (3) readings at this meeting (vote must be unanimous).

CARRIED (Abstained: Trustee Tymoschuk)

It was moved by Trustee Allen, seconded by Trustee Thind:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 2 (Unionized Support Staff) be approved as read a first time.

CARRIED (Abstained: Trustee Tymoschuk)

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 2 (Unionized Support Staff) be approved as read a second time.

CARRIED (Abstained: Trustee Tymoschuk)

It was moved by Trustee Allen, seconded by Trustee Holmes:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 2 (Unionized Support Staff) be approved as read a third time and finally adopted.

CARRIED (Abstained: Trustee Tymoschuk)

Annual Budget Bylaw No. 3 (Other)

It was moved by Trustee Allen, seconded by Trustee McNally:

THAT all decisions taken by the 2015/2016 Budget Committee during its deliberations regarding Other costs totaling \$166,681,684 and summarized in this report, be approved by the Board for implementation; and

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 3 (Other) be given three (3) readings at this meeting (vote must be unanimous).

CARRIED

It was moved by Trustee Allen, seconded by Trustee Larsen:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 3 (Other) be approved as read a first time.

CARRIED

It was moved by Trustee Allen, seconded by Trustee Tymoschuk:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 3 (Other) be approved as read a second time.

CARRIED

It was moved by Trustee Allen, seconded by Trustee Holmes:

THAT the attached School District No. 36 (Surrey) 2015/2016 Annual Budget Bylaw No. 3 (Other) be approved as read a third time and finally adopted.

CARRIED

Trustee McNally thanked Trustee Allen, Budget Committee Chairperson, for his hard work throughout the budgeting process.

At the Regular Board meeting held 2015-03-05, the Board tabled the motion regarding the Trustee honorarium until the approval of a balanced budget. With the approval of the 2015/2016 budget, Trustee Allen brought the original motion back for consideration.

It was moved by Trustee Allen, seconded by Trustee Tymoschuk:

THAT the Board set the Trustee honorarium base rate at \$32,000 per annum effective 2015-07-01; and

THAT the Vice Chairperson receive an additional 7.5% above the Trustee honorarium, rounded to the nearest \$100; and

THAT the Chairperson receive an additional 15% above the Trustee honorarium, rounded to the nearest \$100; and

THAT the Trustee professional development allowance be set at \$4000 per annum; and

THAT Board Policy #2920 – *Trustees' Honorarium* and the corresponding Regulation #2920.1 – *Trustees' Honorarium* be adjusted to reflect the changes.

CARRIED

(c) Award of Construction Contract – Morgan Elementary (Site 188) – Four Classroom Addition and Rosemary Heights Elementary (Site 189) – Two Classroom Addition

It was moved by Trustee McNally, seconded by Trustee Holmes:

THAT the Board's signing officers be authorized to execute a standard Stipulated Price Construction Contract with the lowest qualified bidder, Boston Construction Corp., in total amount of \$1,699,000 (excluding GST) for the additions at Morgan Elementary (Site 188) (four classroom addition), located at 3366-156A Street and Rosemary Heights Elementary (Site 189) (two classroom addition), located at 15516 -36 Avenue.

CARRIED

(d) Long Range Facilities and Education Plan

Dr. Jordan Tinney, Superintendent and Rick Ryan, Deputy Superintendent reviewed the Long Range Facilities and Education Plan with the Board. The following are the recommendations from the report for the Board's consideration:

1. THAT the district continues to support capacity building system-wide while encouraging teachers to explore the utility of e-portfolios as a means of providing parents and students with meaningful feedback of their learning; and
2. THAT the district continues to educate parents regarding e-portfolios connected to transformation in education; and
3. THAT staff provide the Board with semi-annual updates on e-portfolio implementation and associated parental acceptance of new representations of reporting student learning; and
4. THAT in 2015-16 staff review all programs of choice policies and regulations submitting amendments to the Policy Review Committee prior to bring recommendations to the Board for consideration; and
5. THAT in 2015-16 staff review current policy and regulation pertaining to programs of choice sibling registration procedures; and
6. THAT staff consult with the public to receive input regarding possible modifications to current procedures; and
7. THAT if after consultation, changes are deemed appropriate, staff bring recommendations to the Board for consideration; and
8. THAT the district on an annual basis, through the Program, Facilities and Planning Committee (PFP), review the viability for expansion of programs of choice; and
9. THAT recommendations for expansion of programs of choice that emerge over time from PFP be brought to the Board for consideration; and
10. THAT PFP, on an annual basis, review the viability for expansion of Early French Immersion with particular attention in the east area which

- has significant classroom space pressures, and the south area which has considerable demand based on waitlists; and
11. THAT the French Immersion Advisory Committee make recommendations to staff regarding the desire for expansion of Intensive French and/or Late Immersion program to be reviewed by PFP; and
 12. THAT the recommendations for expansion of programs of choice which emerge over time from PFP be brought to the Board for approval; and
 13. THAT based on a current recommendation from PFP, the district expand Early French Immersion at Cougar Creek Elementary for September 2015; and
 14. THAT in the 2015-16 school year, staff initiate an inclusive consultation process with the Lord Tweedsmuir Secondary community to explore all possible options and corresponding implications related to relocating approximately 600 students when the new secondary school is open in the North Clayton area; and
 15. THAT during the 2015-16 school year, PFP examine the possible relocation of all, or part, of the French Immersion Program presently located at Woodward Hill Elementary; and
 16. THAT PFP, on an annual basis, review the possibility of relocation of French Immersion Programs based on emergent enrolment pressures; and
 17. THAT by July 2015, staff complete the surveying of 10 elementary schools with the highest representation of families who are Punjabi speaking at home to determine parental interest with a view to potentially expanding the grades 5 through 7 Punjabi Language Program; and
 18. THAT the relocation of the North Surrey and Cloverdale Learning Centres be finalized prior to the September 2015 start-up for school; and
 19. THAT PFP continue to monitor the space requirements at the South Surrey/White Rock Learning Centre; and
 20. THAT staff complete the curriculum review for the Education Assistant (EA) and Applied Behaviour Analysis Worker (ABASW) programs by June 2016; and
 21. THAT the EA and ABASW training programs be relocated on an interim basis (location to be determined) prior to September 2015; and
 22. THAT the EA and ABASW programs be relocated to the Resource and Education Centre when ready for occupancy – anticipated October 2015; and
 23. THAT by September 2015, the Surrey Connect curriculum delivery model be transformed to the Surrey Academy for Innovation and Learning inter-disciplinary curriculum; and
 24. THAT staff complete the closure of the Newton Continuing Education site by August 2015; and

25. THAT staff support the merger of the staff from Newton Continuing Education with staff from the Queen Elizabeth and Invergarry Continuing Education sites; and
26. THAT staff continue to engage in discussion with the Sarah McLachlan School of Music in an effort to build a sustainable partnership in the best interest of students; and
27. THAT the Board and senior staff continue to advocate through all appropriate levels of government to secure capital project approvals based on district priorities; and
28. THAT the Board continue to advocate for direct financial support to maintain the district's inventory of portables which is unique to Surrey; and
29. THAT the Board continue to advocate for a funding model for education which recognizes unique geographical factors that accompany urban growth; and
30. THAT the Communications Department manage/moderate the PlaceSpeak online platform and liaise with senior staff regarding issues that require public feedback/input; and
31. THAT the Communications Department develop a topic page (on PlaceSpeak) devoted to capital priorities and projects by July 1, 2015; and
32. THAT PFP, on an annual basis, make recommendations to the Board when school catchment area adjustments become necessary to manage enrolment; and
33. THAT the Sullivan Heights Working Group, which has been established to explore strategies to manage enrolment growth at Sullivan Heights Secondary School, bring a strategic plan to PFP for review prior to making recommendations to the Board; and
34. THAT staff provide regular updates to the Board regarding progress towards completion, occupancy and impact of the opening of the new Resource and Education Centre; and
35. THAT the FASTrack programs supported in a "Learning Hub" five-plex being placed on the property where Central City Learning Centre is located, be ready for occupancy by school start-up (September 2015); and
36. THAT the approved improvements to the BASES portable structure be completed by August 2015; and
37. THAT the Lee School program be re-located to the Resource Education Centre when occupancy is approved; and
38. THAT the Education Services (Special Education) Department liaise with PFP to ensure that appropriate classroom space is provided for all Inter-agency Program students; and
39. THAT staff align resources to support the key elements of Learning by Design: Learning, Structures and Tools; and
40. THAT the Board continue to resource the infrastructure and hardware necessary to support learning in this digital age; and
41. THAT the International Department on an as needed basis (at least annually) liaise with PFP to monitor international student enrolment.

It was moved by Trustee McNally, seconded by Trustee Tymoschuk:

THAT the Board approve the recommendations contained in the Long Range Facilities and Education Plan.

CARRIED

[4] **INFORMATION & PROPOSALS**

(a) Trustee Reports

Vice Chairperson Larsen reported on Trustees activities since the last Board Meeting. A copy of the report is available on the website.

(b) Report on Business Development Financial Activity for the Six Months Ended 2014-12-31

It was moved by Trustee Allen, seconded by Trustee Tymoschuk;

THAT the Board receive the Report on Business Development Financial Activity for the six months ended 2014-12-31 for information.

CARRIED

(c) Incoming Correspondence

There were no correspondence items requiring Trustees' attention.

[5] **FUTURE BUSINESS**

(a) Items for Future Discussion

The Trustees noted topics requiring discussion by the Board in the future, outlined on the agenda administrative memorandum schedule

(b) Future Meetings

Trustees made note of future meetings outlined on the agenda administrative memorandum schedule.

[6] **QUESTION PERIOD**

An informal question period of up to 30 minutes will be provided immediately following the conclusion of the meeting.

[7] **ADJOURNMENT**

It was moved by Trustee McNally, seconded by Trustee Allen:

THAT the Regular meeting of the Board be adjourned at 8:45 p.m.

CARRIED

S. Wilson
Chairperson

WDN/jj

W. Noye
Secretary-Treasurer

SECTION 72(3) REPORT

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)
REPORT OF (IN-CAMERA) BOARD MEETING
2015-06-08 MEETING**

Trustees Present:

S. Wilson, Chairperson
L. Larsen, Vice Chairperson
T. Allen
B. Holmes
G. Thind
G. Tymoschuk

Decisions Made by the Board Included:

1. Approval of Minutes
2. Approval of Public Records
3. Disciplinary Matters
4. Extend Appointment – Manager, Energy Management & Sustainability
5. Senior Management Staff Contract Renewals

Matters Discussed by the Board Included:

1. Property Matters

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 3(b)
of the**

ADMINISTRATIVE MEMORANDUM

MEETING DATE: 2015-09-17

**TOPIC: DRAFT MOTION RE: RESPONSE TO DELEGATION –
CHILDREN'S PARTNERSHIP'S SURREY WHITE ROCK**

At the 2015-06-18 Board meeting the Children's Partnership's Surrey White Rock presented an overview of child care in Surrey. The specific "ask" was:

- That the District participate in a Surrey/White Rock Child Care Taskforce with the mandate to develop a Child Care Action Plan by year end
- That District staff be assigned to assist with exploring innovative and collaborative strategies to promote early learning & care
- That School Trustees receive regular updates from the Taskforce to help maintain momentum

A DRAFT motion is noted below for Trustees' consideration, in response to the delegation.

IT IS RECOMMENDED:

That the Board extend its appreciation to Children's Partnership's Surrey White Rock for their informative presentation on child care in Surrey/White Rock; and

THAT the Board refer the matter to the Deputy Superintendent, who will meet with the Children's Partnership in order to determine whether it is feasible for District staff to participate on the suggested task force.

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 3 (d)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2015-09-17

TOPIC: FINANCIAL STATEMENTS FOR THE YEAR ENDED 2015-06-30

FINANCIAL STATEMENTS

The attached financial statements were prepared by staff for submission under Section 157 of the *School Act* prescribed below:

"Section 157 - Financial Statements"

(1) The board must cause to be prepared each fiscal year by the secretary treasurer or other person authorized by it, financial statements of the school district respecting the preceding fiscal year.

(2) The financial statements required under subsection (1) must be prepared on or before September 15 of each year, in accordance with

(a) subject to paragraph (b), generally accepted accounting principles, and

(b) the directions of the minister.

(3) The financial statements may include separate statements of special activities of the board so long as the items of account of a controlling nature appear in the statements referred to in subsection (2).

(4) The financial statements referred to in subsection (2) must be signed by the chair of the board and the secretary treasurer, and must be published for distribution to the public before December 31 together with the auditor's report submitted to the board under section 161 (1) (d).

(5) The secretary treasurer must, not later than September 30 in each year, forward to the minister a copy of the financial statements together with the auditor's report.

As Secretary-Treasurer, I have reviewed and discussed with staff the preparation and presentation of the 2015 Financial Statements. I have reviewed with our external auditors their findings and management report on the financial procedures and controls used by the school district to manage its financial affairs. My review finds the school district's financial affairs to be in order and compliant with the requirements of the *School Act*.

The contents of the Financial Statements will be addressed by Donna Diskos, Partner, Grant Thornton, LLP, and Simon Ayres, Associate Director, Fiscal Management Services who will respond to any Trustees' questions. All statements have been completed in accordance with Section 157 of the *School Act* and generally accepted accounting principles (GAAP) relevant for not-for-profit organizations. The Ministry of Education will receive a full set of the official statements as will anyone else who requests a copy. A full set will also be available at the Board Office for examination during normal business hours and on the District web site.

FINANCIAL STATEMENT PRESENTATION

In February 2015, the Board adopted the 2014/2015 Amended Annual Budget. The school district has finished the year with an unrestricted surplus of \$3,327,460. These funds will be used in the 2015/2016 year to support the Board's goals and objectives.

As contemplated and permitted under the *School Act*, the Board has approved the appropriation of \$15,476,788 from the 2015-06-30 operating fund balance to be used to offset specific program costs in the 2015/2016 fiscal year. The details concerning the application of the internally restricted funds are contained in the notes that accompany the financial statements.

The *School Act*, **Section 106.4 Targeted Grant**, provides the Minister of Education with the discretion to provide direction to Boards regarding minimum spending levels. The cost of delivering the Aboriginal Education Program was \$348,371 less than target and these funds have been internally restricted for use in the next year.

Over the past twelve months, the Board has dealt with the challenge of managing the budget balancing process, while directing funds to the classroom, infrastructure and maintaining a high level of service and quality in its programs.

The Board continues to work hard on setting program priorities within the available funding.

MEETING DATE: 2015-09-17

PAGE: 3

SCHEDULE: 3(d)

TOPIC: **FINANCIAL STATEMENTS FOR THE YEAR ENDED 2015-06-30**

IT IS RECOMMENDED:

THAT the Financial Statements for the fiscal year ended 2015-06-30 be accepted subject to receiving the Auditor's report for the fiscal year ended 2015-06-30; and

THAT the Auditor's report for the fiscal year ended 2015-06-30 be formally presented to the Board at a future meeting; and

THAT the Financial Statements be submitted to the Ministry of Education.

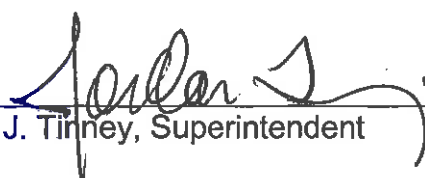
Enclosures:

☒

Submitted by:


W. D. Noye, Secretary-Treasurer

Approved by:


Dr. J. Tinney, Superintendent



DRAFT

Financial Statements
School District No. 36 (Surrey)
June 30, 2015

School District No. 36 (Surrey)

June 30, 2015

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School District No. 36 (Surrey)

MANAGEMENT REPORT

DRAFT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 36 (Surrey) 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. 36 (Surrey) (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. 36 (Surrey) 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. 36 (Surrey)

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

Independent Auditor's Report

Grant Thornton LLP
Suite 1600, Grant Thornton Place
333 Seymour Street
Vancouver, BC
V6B 0A4

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F +1 604 685 6589
www.GrantThornton.ca

To the Board of Education of School District No. 36 (Surrey) and
the Minister of Education of the Province of British Columbia:

We have audited the accompanying financial statements of School District No. 36 (Surrey) (the "School District"), which comprise the statement of financial position as at June 30, 2015 and the statement of operations, 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.

Management's responsibility for the statement

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School District's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements of the School District No. 36 (Surrey) for the year ended June 30, 2015 are prepared, in all material respects, in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Emphasis of matter

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 purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in Schedules 1 through 4 is presented for purposes of additional information and is not a required part of the financial statements. Such information has been subjected 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.

The financial statements of the School District for the year ended June 30, 2014 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 17, 2015.

Vancouver, Canada
September 17, 2015

Chartered Professional Accountants

School District No. 36 (Surrey)

Statement of Financial Position

As at June 30, 2015

Statement 1

	2015 Actual	2014 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	136,399,781	137,572,325
Accounts Receivable		
Due from Province - Ministry of Education	2,246,148	5,139,381
Other (Note 4)	3,109,411	2,751,015
Portfolio Investments (Note 5)	43,963,421	33,456,449
Total Financial Assets	185,718,761	178,919,170
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education		17,213,291
Other	9,162,081	7,659,142
Unearned Revenue (Note 6)	12,450,742	10,185,046
Deferred Revenue (Note 7)	9,691,516	6,375,880
Deferred Capital Revenue (Note 8)	550,484,156	556,272,733
Employee Future Benefits (Note 9)	16,733,167	16,991,683
Other Liabilities (Note 10)	46,098,877	34,520,420
Total Liabilities	644,620,539	649,218,195
Net Financial Assets (Debt)	(458,901,778)	(470,299,025)
Non-Financial Assets		
Tangible Capital Assets (Note 12)	921,747,242	924,781,777
Prepaid Expenses	1,561,513	1,343,698
Total Non-Financial Assets	923,308,755	926,125,475
Accumulated Surplus (Deficit)	464,406,977	455,826,450

Contractual Obligations and Contingencies (Note 16,18)

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. 36 (Surrey)

Statement of Operations

Year Ended June 30, 2015

Statement 2

	2015 Budget (Note 21)	2015 Actual	2014 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	592,834,613	592,771,829	573,829,051
Other	477,927	516,678	2,792,275
Federal Grants	2,773,057	2,249,488	267,469
Tuition	12,074,200	11,954,074	11,660,045
Other Revenue	16,476,958	17,687,816	20,117,255
Rentals and Leases	2,190,550	2,686,624	2,054,787
Investment Income	1,709,500	2,411,596	1,556,733
Gain (Loss) on Disposal of Tangible Capital Assets		(21,930)	(89,436)
Amortization of Deferred Capital Revenue	20,800,000	21,017,730	21,011,415
Total Revenue	649,336,805	651,273,905	633,199,594
Expenses			
Instruction	562,999,668	532,177,049	516,595,017
District Administration	12,403,685	12,227,053	11,934,556
Operations and Maintenance	96,950,365	93,420,287	90,032,710
Transportation and Housing	5,276,604	4,868,989	4,772,709
Total Expense	677,630,322	642,693,378	623,334,992
Surplus (Deficit) for the year	(28,293,517)	8,580,527	9,864,602
Accumulated Surplus (Deficit) from Operations, beginning of year		455,826,450	445,961,848
Accumulated Surplus (Deficit) from Operations, end of year		464,406,977	455,826,450

School District No. 36 (Surrey)
Statement of Changes in Net Financial Assets (Debt)
Year Ended June 30, 2015

Statement 4

	2015 Budget (Note 21)	2015 Actual	2014 Actual
	\$	\$	\$
Surplus (Deficit) for the year	(28,293,517)	8,580,527	9,864,602
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(13,782,826)	(28,419,440)	(50,372,980)
Amortization of Tangible Capital Assets	31,000,000	31,008,327	29,936,909
Net carrying value of Tangible Capital Assets disposed of		445,648	94,108
Total Effect of change in Tangible Capital Assets	17,217,174	3,034,535	(20,341,963)
Acquisition of Prepaid Expenses		(1,530,722)	(1,343,698)
Use of Prepaid Expenses		1,312,907	1,329,494
Total Effect of change in Other Non-Financial Assets	-	(217,815)	(14,204)
(Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses)	(11,076,343)	11,397,247	(10,491,565)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Financial Assets (Debt)		11,397,247	(10,491,565)
Net Financial Assets (Debt), beginning of year		(470,299,025)	(459,807,460)
Net Financial Assets (Debt), end of year		(458,901,778)	(470,299,025)

School District No. 36 (Surrey)

Statement 5

Statement of Cash Flows

Year Ended June 30, 2015

	2015 Actual	2014 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	8,580,527	9,864,602
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	2,534,837	(1,731,052)
Prepaid Expenses	(217,815)	(14,204)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(15,710,352)	10,241,538
Unearned Revenue	2,265,696	1,194,906
Deferred Revenue	3,315,636	(312,721)
Employee Future Benefits	(258,516)	(226,808)
Other Liabilities	11,578,457	(8,261,493)
Loss (Gain) on Disposal of Tangible Capital Assets	21,930	89,436
Amortization of Tangible Capital Assets	31,008,327	29,936,909
Amortization of Deferred Capital Revenue	(21,017,730)	(21,011,415)
Recognition of Deferred Capital Revenue Spent on Sites	(1,167,059)	(2,831,786)
District Portion of Proceeds on Disposal	423,718	4,672
Total Operating Transactions	21,357,656	16,942,584
Capital Transactions		
Tangible Capital Assets Purchased	(19,807,015)	(46,107,364)
Tangible Capital Assets -WIP Purchased	(8,612,425)	(4,265,616)
Total Capital Transactions	(28,419,440)	(50,372,980)
Financing Transactions		
Capital Revenue Received	16,396,212	50,786,269
Total Financing Transactions	16,396,212	50,786,269
Investing Transactions		
Investments in Portfolio Investments	(10,506,972)	(62,432)
Total Investing Transactions	(10,506,972)	(62,432)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,172,544)	17,293,441
Cash and Cash Equivalents, beginning of year	137,572,325	120,278,884
Cash and Cash Equivalents, end of year	136,399,781	137,572,325
Cash and Cash Equivalents, end of year, is made up of:		
Cash	136,399,781	137,572,325
	136,399,781	137,572,325

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 1 AUTHORITY AND PURPOSE

The School District operates under authority of the School Act of British Columbia as a corporation under the name of "The Board of Education of School District No. 36 (Surrey)", and operates as "School District No. 36 (Surrey)". A board of education ("the Board") is elected for a four-year term and governs the School District. The School District provides educational programs to students enrolled in its schools in the cities of Surrey and White Rock, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 36 (Surrey) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

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

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

As noted in notes 2(f) and 2(l), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize non-capital restricted contributions into revenue in the fiscal period in which the restriction the contribution is subject to is met and 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. Canadian public sector accounting standards would require these contributions, if they are government transfers, to be recognized into revenue immediately when received unless they contain a stipulation that meets the definition of a liability. The impact of these differences on the financial statements of the School District are as follows:

Year-ended June 30, 2014 – increase in annual surplus by \$26,630,347

June 30, 2014 – increase in accumulated surplus by \$532,180,995, a decrease in deferred revenue by \$3,649,044 and a decrease in deferred capital revenue by \$528,531,951.

Year-ended June 30, 2015 - decrease in annual surplus by \$2,472,941

June 30, 2015 - increase in accumulated surplus by \$527,019,640, a decrease in deferred revenue by \$5,632,976 and a decrease in deferred capital revenue by \$521,386,664.

b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand balances on deposit in financial institutions that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are shown net of allowance for doubtful accounts. (See Note 4)

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

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

d) Portfolio Investments

The School District has investments in GIC's, term deposits and bonds, that either have no maturity dates or have a maturity of greater than 3 months at the time of acquisition. GIC's, term deposits and fixed income securities are reported at amortized cost.

The School District did not include a statement of re-measurement gains and losses as there were no re-measurement transactions to report.

Impairment is defined as a loss in value of a portfolio investment that is other than a temporary decline and is included in the Statement of Operations. The loss is not reversed if there is a subsequent increase in value.

Detailed information regarding portfolio investments is disclosed in Note 5.

e) Unearned Revenue

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

f) Deferred Revenue and Deferred Capital Revenue

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

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

g) Employee Future Benefits

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

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

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

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

g) **Employee Future Benefits (cont'd)**

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

The most recent valuation of the obligation was performed at March 31, 2013 and projected to June 30, 2016. The next valuation will be performed at March 31, 2016 for use at June 30, 2016. 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.

h) **Prepaid Expenses**

Materials and supplies held in central stores for use within the district are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit.

i) **Funds and Reserves**

Certain amounts, as approved by the Board are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 14 – Interfund Transfers and Note 22 – Internally Restricted – Operating Fund).

j) **Liability for Contaminated Sites**

On July 1, 2014, the School District adopted PS3260 Liability for Contaminated Sites.

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

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

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

The standard was applied on a retroactive basis to July 1, 2013 and did not result in any adjustments to financial liabilities, tangible capital assets or accumulated surplus of the School District.

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k) Tangible Capital Assets

The following criteria apply:

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

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

l) 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.

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

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

l) Revenue Recognition *(Continued)*

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

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

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

m) Expenditures

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

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

n) Measurement Uncertainty

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

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

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

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.

Financial instruments consist of cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and accrued liabilities, and other liabilities. The School District does not have any derivatives.

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. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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

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

NOTE 3 ECONOMIC DEPENDENCE

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

NOTE 4 ACCOUNTS RECEIVABLE – OTHER

	June 30, 2015	June 30, 2014
Due from Federal Government	\$ 973,745	\$ 345,170
Trade accounts receivable	283,458	969,551
Interest receivable	258,673	197,423
Payroll accounts receivable	129,916	92,923
Other accounts receivable	104,859	206,970
School site acquisition charges	1,358,760	938,978
	<u>\$ 3,109,411</u>	<u>\$ 2,751,015</u>

School District No. 36 (Surrey)
Notes to Financial Statements
Year Ended June 30, 2015

NOTE 5 PORTFOLIO INVESTMENTS

Investments consist of bank GIC, bank corporate, provincial and federal bonds.

	June 30, 2015			June 30, 2014		
	Effective Fair Value Yield	Cost	Fair Value	Effective Fair Value Yield	Cost	Fair Value
Bank term investments	1.94%	\$ 5,260,000	\$ 5,260,000	1.91%	\$ 6,618,909	\$ 6,621,735
Fixed income securities						
Bank corporate	2.72%	\$ 26,151,142	\$ 26,361,485	2.94%	\$ 14,042,045	\$ 14,088,800
Federal bonds	3.17%	5,149,468	5,128,802	3.24%	9,487,880	9,262,829
Provincial bonds	3.30%	7,402,811	7,698,527	4.02%	3,307,615	3,476,374
Total Portfolio Investments		\$ 43,963,421	\$ 44,448,814		\$ 33,456,449	\$ 33,449,738

NOTE 6 UNEARNED REVENUE

Unearned revenue as at June 30th, 2015

	Balance, June 30, 2014	Increases to Unearned Revenue	Revenue recognized in the period	Balance, June 30, 2015
	\$	\$	\$	\$
Tuition Fees	10,152,655	14,217,729	(11,954,074)	12,416,310
Investment Income	0	1,766,106	(1,766,106)	0
Rental/Lease of Facilities	32,391	2,688,665	(2,686,624)	34,432
Total	10,185,046	18,672,500	(16,406,804)	12,450,742

Unearned revenue as at June 30th, 2014

	Balance, June 30, 2013	Increases to Unearned Revenue	Revenue recognized in the period	Balance, June 30, 2014
	\$	\$	\$	\$
Tuition Fees	8,963,858	12,848,841	(11,660,044)	10,152,655
Investment Income	0	1,815,615	(1,815,615)	0
Rental/Lease of Facilities	26,282	2,060,896	(2,054,787)	32,391
Total	8,990,140	16,725,352	(15,530,446)	10,185,046

School District No. 36 (Surrey)
Notes to Financial Statements
Year Ended June 30, 2015

NOTE 7 DEFERRED REVENUE

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

Deferred Revenue as at June 30th, 2015

	Balance, June 30, 2014	Contributions received	Revenue recognized in the period	Balance, June 30, 2015
	\$	\$	\$	\$
Provincial Grants - Ministry of Education	2,455,790	21,843,625	(20,273,750)	4,025,665
Provincial Grants - Other	39,375	0	(2,625)	36,750
Other	3,880,715	16,962,322	(15,213,936)	5,629,101
Investment Income	0	9,906	(9,906)	0
Total	6,375,880	38,815,853	(35,500,217)	9,691,516

Deferred Revenue as at June 30th, 2014

	Balance, June 30, 2013	Contributions received	Revenue recognized in the period	Balance, June 30, 2014
	\$	\$	\$	\$
Provincial Grants - Ministry of Education	2,081,345	13,983,666	(13,609,221)	2,455,790
Provincial Grants - Other	123,594	20,000	(104,219)	39,375
Federal Grants	254,163	5,042	(259,205)	0
Other	4,229,499	15,939,388	(16,288,172)	3,880,715
Investment Income	0	9,019	(9,019)	0
Total	6,688,601	29,957,115	(30,269,836)	6,375,880

School District No. 36 (Surrey)
Notes to Financial Statements
Year Ended June 30, 2015

NOTE 8 DEFERRED CAPITAL REVENUE

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

	2015 \$	2014 \$
Deferred Capital Revenue, (includes Work in progress), beginning of year, July 1st.	556,272,733	529,329,665
Increases:		
Provincial Grants - MOE	12,589,669	38,325,818
Local Government Site Fees	2,169,977	2,683,658
Investment Income	365,410	278,293
Sale of Capital Asset	1,271,156	9,498,500
	<u>16,396,212</u>	<u>50,786,269</u>
Decreases:		
Transfers to revenue - site purchases	1,167,059	2,831,786
Amortization of Deferred Capital Revenue	21,017,730	21,011,415
	<u>22,184,789</u>	<u>23,843,201</u>
Net Change for the year	<u>(5,788,577)</u>	<u>26,943,068</u>
Deferred Capital Revenue (includes Work in progress), end of year, June 30th.	<u><u>550,484,156</u></u>	<u><u>556,272,733</u></u>

Work in progress amount as of June 30, 2015 was \$1,692,470 (June 30, 2014: \$1,245,979).

School District No. 36 (Surrey)
Notes to Financial Statements
Year Ended June 30, 2015

NOTE 9 EMPLOYEE FUTURE BENEFITS

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

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
	\$	\$
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	17,818,895	19,595,088
Service Cost	957,657	952,854
Interest Cost	570,294	570,358
Benefit Payments	(1,669,948)	(2,175,723)
Actuarial (Gain) Loss	91,115	(1,123,682)
Accrued Benefit Obligation – March 31	<u>17,768,013</u>	<u>17,818,895</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation - March 31	17,768,013	17,818,895
Market Value of Plan Assets - March 31	0	0
Funded Status - Surplus (Deficit)	(17,768,013)	(17,818,895)
Employer Contributions After Measurement Date	302,305	76,220
Benefits Expense After Measurement Date	(365,241)	(381,988)
Unamortized Net Actuarial (Gain) Loss	1,097,782	1,132,980
Accrued Benefit Asset (Liability) - June 30	<u>(16,733,167)</u>	<u>(16,991,683)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability (Asset) - July 1	16,991,683	17,218,491
Net Expense for Fiscal Year	1,637,517	1,761,965
Employer Contributions	(1,896,033)	(1,988,773)
Accrued Benefit Liability (Asset) - June 30	<u>16,733,167</u>	<u>16,991,683</u>
Components of Net Benefit Expense		
Service Cost	984,224	954,055
Interest Cost	526,981	570,342
Amortization of Net Actuarial (Gain)/Loss	126,312	237,568
Net Benefit Expense (Income)	<u>1,637,517</u>	<u>1,761,965</u>

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

	<u>2015</u>	<u>2014</u>
Discount Rate – April 1	3.25%	3.00%
Discount Rate – March 31	2.25%	3.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.1 years	10.1 years

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 10 OTHER LIABILITIES

Vacation pay and banked overtime are recognized as an expense at the time the entitlement is earned through service.

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
	\$	\$
Salaries and Benefits Payable	39,085,836	27,924,699
Accrued Vacation Pay	7,013,041	6,595,721
	<u>46,098,877</u>	<u>34,520,420</u>

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan, jointly trustee pension Plans. The boards of trustees for these plans represent plan members and employers and are responsible for managing the pension plans including investing assets and administering benefits. The pension plans are multi-employer defined benefit pension plans. Basic pension benefits provided are based on a formula. As at December 31, 2013, the Teachers' Pension Plan has about 45,000 active members and approximately 33,000 retired members. As at December 31, 2013 the Municipal Pension Plan has about 182,000 active members, 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 adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate is then adjusted to the extent there is any amortization of any funding deficit.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2011 indicated a \$855 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2014 with results available in 2015. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal 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's employer contributions to these plans in the fiscal year ended June 30, 2015 were \$57,905,125, (2014: \$55,781,598)

School District No. 36 (Surrey)
Notes to Financial Statements
Year Ended June 30, 2015

NOTE 12 TANGIBLE CAPITAL ASSETS

June 30, 2015	Land	Building	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	2015 Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
Beginning of year	260,026,320	1,020,314,525	35,367,397	6,521,321	3,100,015	7,939,843	1,333,269,421
Additions	2,610,804	20,638,086	2,401,512	599,588	945,940	1,223,510	28,419,440
Disposals	(445,648)	(1,239,808)					(1,685,456)
Deemed Disposals			(2,939,165)	(746,373)	(1,308,537)	(371,420)	(5,365,495)
Write Downs	0	0	0	0	0	0	0
Closing Balance	262,191,476	1,039,712,803	34,829,744	6,374,536	2,737,418	8,791,933	1,354,637,910
Accumulated Amortization							
Beginning Balance		382,240,262	16,723,642	3,571,482	1,976,194	3,976,064	408,487,644
Amortization		24,244,423	3,656,876	682,111	714,598	1,710,319	31,008,327
Disposals		(1,239,808)					(1,239,808)
Deemed Disposals			(2,939,165)	(746,373)	(1,308,537)	(371,420)	(5,365,495)
Write Downs		0	0	0	0	0	0
Closing Balance		405,244,877	17,441,353	3,507,220	1,382,255	5,314,963	432,890,668
Net Book Value	262,191,476	634,467,926	17,388,391	2,867,316	1,355,163	3,476,970	921,747,242

Cost at June 30th, 2015, includes work in progress on Buildings for \$11,632,062.

School District No. 36 (Surrey)
Notes to Financial Statements
Year Ended June 30, 2015

NOTE 12 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2014	Land	Building	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	2014 Total
	\$	\$	\$	\$	\$	\$	\$
Cost							
Beginning of year	256,625,371	979,582,506	34,061,906	6,302,227	2,750,798	8,654,338	1,287,977,146
Additions	3,490,385	41,714,001	3,622,999	334,960	850,165	360,470	50,372,980
Disposals	(89,436)	(981,982)					(1,071,418)
Deemed Disposals			(2,317,508)	(115,866)	(500,948)	(1,074,965)	(4,009,287)
Write Downs	0	0	0	0	0	0	0
Closing Balance	260,026,320	1,020,314,525	35,367,397	6,521,321	3,100,015	7,939,843	1,333,269,421
Accumulated Amortization							
Beginning Balance		359,917,066	15,453,809	3,040,377	1,654,542	3,471,538	383,537,332
Amortization		23,300,506	3,587,341	646,971	822,600	1,579,491	29,936,909
Disposals		(977,310)					(977,310)
Deemed Disposals			(2,317,508)	(115,866)	(500,948)	(1,074,965)	(4,009,287)
Write Downs		0	0	0	0	0	0
Closing Balance		382,240,262	16,723,642	3,571,482	1,976,194	3,976,064	408,487,644
Net Book Value	260,026,320	638,074,263	18,643,755	2,949,839	1,123,821	3,963,779	924,781,777

Cost at June 30th, 2014, includes work in progress on Buildings for \$4,265,616.

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 13 DISPOSAL OF SITES AND BUILDINGS

The School District sold the old Board Office on May 31, 2015. The Board Office was acquired in 1965 at an original cost \$562,998. The sale price was \$1,750,000. Of the proceeds \$1,694,875 were allocated 75% to Ministry of Education Restricted Capital within Deferred Capital Revenue and 25% to Local Capital Reserve.

NOTE 14 INTERFUND TRANSFERS

The School District manages their accounts using three different funds – operating, special purpose and capital. Transfers between funds during the current year are as follows:

- Transfers of \$911,149 (2014: \$969,487) from the operating fund and \$319,013 (2014: \$349,546) from the special purpose fund, totalling \$1,230,162 (2014: \$1,319,033) to the capital fund, were made to purchase capital assets;
- Transfers of \$19,955,762 (2014: \$9,971,009) from the operating fund to the capital fund's local capital were made for the purchase of alternate program learning sites, furniture and equipment, vehicles and other infrastructure upgrades.

NOTE 15 RELATED PARTY TRANSACTIONS

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

NOTE 16 CONTRACTUAL OBLIGATIONS

The School District has a total of \$10,720,737 (2014: \$15,150,488) of contractual obligations at year end related to the construction or renovation of buildings, which are funded from deferred capital revenues of Ministry of Education Bylaw capital, Restricted Capital, Land Capital and Local Capital Reserve funds. Disclosure relates to the unperformed portion of the contracts.

Contractual Commitment	Amount
Resource Education Centre - CCDC Contract	\$2,195,672
Adams Road Elementary - CCDC Contract	3,192,520
Morgan Creek Elementary - CCDC Contract	1,028,246
Rosemary Heights Elementary - CCDC Contract	673,620
Fleetwood Park Secondary - CCDC Contract	450,432
Various Summer Site Improvements - Purchase Orders	2,950,418
Energy Projects - Purchase Orders	53,920
Various Renovation Projects - Purchase Orders	175,909
	<u><u>\$10,720,737</u></u>

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 17 OPERATING LEASE OBLIGATIONS

The School District has operating lease agreements for facilities that require payments over the next four fiscal years ending June 30 as follows:

2016	\$ 729,137
2017	341,208
2018	207,674
2019	207,164

NOTE 18 CONTINGENCIES

In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.

NOTE 19 ASSET RETIREMENT OBLIGATION

Legal liabilities may exist for the removal or disposal of asbestos in schools that will undergo major renovations or demolition. The value of the liability for asbestos removal or disposal will be recognized in the period in which a reasonable estimate of fair value can be made. As at June 30, 2015 the liability is not reasonably determinable.

NOTE 20 EXPENSE BY OBJECT

	2015	2014
Salaries and Benefits	\$ 538,607,940	\$ 522,323,587
Services and Supplies	73,077,111	71,074,496
Amortization	31,008,327	29,936,909
Total	\$ 642,693,378	\$ 623,334,992

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 21 BUDGET FIGURES

Budget figures included in the financial statements are the School District's amended annual budget adopted by the Board of Education on February 12th, 2015 and reflect more current estimates on student FTE, revenues and expenditures.

	Original Budget \$	Amended Budget \$	Change \$
Statement 2			
Revenue			
Provincial Grants			
Ministry of Education	593,815,894	592,834,613	(981,281)
Other	320,000	477,927	157,927
Municipal Grants Spent on Sites	-	-	-
Federal Grants	-	2,773,057	2,773,057
Tuition	10,712,700	12,074,200	1,361,500
Other Revenues	16,804,430	16,476,958	(327,472)
Rental and Leases	2,083,500	2,190,550	107,050
Investment Income	1,700,000	1,709,500	9,500
Gain (Loss) on Disposal of Tangible Capital Assets	-	-	-
Amortization of Deferred Capital Revenue	20,800,000	20,800,000	-
Total Revenue	646,236,524	649,336,805	3,100,281
Expenses			
Instruction	547,745,800	562,999,668	15,253,868
District Administration	11,751,704	12,403,685	651,981
Operations and Maintenance	94,493,433	96,950,365	2,456,932
Transportation and Housing	5,572,306	5,276,604	(295,702)
Total Expense	659,563,243	677,630,322	18,067,079
Net Revenue	(13,326,719)	(28,293,517)	(14,966,798)
Budgeted Allocation of Surplus (Deficit)	10,567,706	23,361,593	12,793,887
Budgeted Surplus (Deficit) for the Year	(2,759,013)	(4,931,924)	(2,172,911)
Statement 4			
Surplus (Deficit) for the year	(13,326,719)	(28,293,517)	(14,966,798)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(28,147,737)	(13,782,826)	14,364,911
Amortization of Tangible Capital Assets	29,500,000	31,000,000	1,500,000
Net carrying value of Tangible Capital Assets disposed of	-	-	-
Total Effects of change in Tangible Assets	1,352,263	17,217,174	15,864,911
(Increase) Decrease in Net Financial Assets (Debt) before Net Remeasurment Gains (Losses)	(11,974,456)	(11,076,343)	898,113

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 21 BUDGET FIGURES (Continued)

Statement 2

The significant changes between the original budget and amended were:

Revenues:

- Ministry Grants – Amended to reflect actual approved Capital Revenue draws and Operating grant allocations
- Federal Grants – Awarded two year contract for Settlement workers in schools
- Tuition – International student tuition higher than originally projected

Expenses:

- Instruction – Recognition of Board approved use of internally restricted funds from 2014
- Operations and Maintenance – Recognition of Board approved use of internally restricted funds from 2014

Budgeted Allocation of Surplus – Actual 2014 year end Surplus greater than anticipated

Statement 4

The significant changes between original budget and amended were:

- Subsequent approvals from Ministry of Education to draw on Deferred Capital revenues

NOTE 22 INTERNALLY RESTRICTED – OPERATING FUND

The School District attributes a portion of the accumulated surplus to an internal operating fund and internally restricts for 2015: \$15,476,788 (2014: \$22,073,876). The detail of the internal restricted items are as follows:

2015/2016 Operating Budget	\$ 8,689,623
Instructional and Safe Schools Initiatives	2,322,969
Education Administration	1,695,617
Net School Operating Surplus	1,087,777
Learning Resources	567,064
Aboriginal Education Targeted Funds	348,371
Technology	271,061
Business Development	239,600
Food Services	173,020
Minor Renovations	60,000
Physical Plant	21,686
Total Internally Restricted Items	\$ 15,476,788

School District No. 36 (Surrey)

Notes to Financial Statements

Year Ended June 30, 2015

NOTE 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.

a) Credit risk:

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

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

b) Market risk :

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

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

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. The investment objectives are on protecting investments rather than the potential for superior returns. The School District has very low tolerance for risk with investments and prefers a low degree of price volatility.

c) Liquidity risk

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

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

School District No. 36 (Surrey)

Schedule 1 (Unaudited)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2015

	Operating Fund	Special Purpose Fund	Capital Fund	2015 Actual	2014 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	23,361,593		432,464,857	455,826,450	445,961,848
Changes for the year					
Surplus (Deficit) for the year	16,309,566	319,013	(8,048,052)	8,580,527	9,864,602
Interfund Transfers					
Tangible Capital Assets Purchased	(911,149)	(319,013)	1,230,162		
Local Capital	(19,955,762)		19,955,762	-	
Net Changes for the year	(4,557,345)	-	13,137,872	8,580,527	9,864,602
Accumulated Surplus (Deficit), end of year - Statement 2	18,804,248	-	445,602,729	464,406,977	455,826,450

School District No. 36 (Surrey)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2015

	2015 Budget (Note 21)	2015 Actual	2014 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	569,348,190	571,331,020	557,388,044
Other	438,552	514,053	2,688,056
Federal Grants	2,418,057	2,249,488	8,264
Tuition	12,074,200	11,954,074	11,660,045
Other Revenue	2,190,878	2,312,048	3,427,336
Rentals and Leases	2,190,550	2,686,624	2,054,787
Investment Income	1,200,000	1,766,106	911,751
Total Revenue	589,860,427	592,813,413	578,138,283
Expenses			
Instruction	528,728,255	499,561,509	487,669,697
District Administration	12,403,685	12,227,053	11,934,556
Operations and Maintenance	63,384,775	59,846,296	59,100,831
Transportation and Housing	5,276,604	4,868,989	4,772,709
Total Expense	609,793,319	576,503,847	563,477,793
Operating Surplus (Deficit) for the year	(19,932,892)	16,309,566	14,660,490
Budgeted Appropriation (Retirement) of Surplus (Deficit)	23,361,593		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(1,193,451)	(911,149)	(969,487)
Local Capital	(2,235,250)	(19,955,762)	(9,971,009)
Total Net Transfers	(3,428,701)	(20,866,911)	(10,940,496)
Total Operating Surplus (Deficit), for the year	-	(4,557,345)	3,719,994
Operating Surplus (Deficit), beginning of year		23,361,593	19,641,599
Operating Surplus (Deficit), end of year		18,804,248	23,361,593
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 22)		15,476,788	22,073,876
Unrestricted		3,327,460	1,287,717
Total Operating Surplus (Deficit), end of year		18,804,248	23,361,593

School District No. 36 (Surrey)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2015

	2015 Budget (Note 21)	2015 Actual	2014 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	570,829,579	569,680,671	547,867,092
AANDC/LEA Recovery	(76,986)	(41,784)	(82,260)
Strike Savings Recovery	(20,600,332)	(20,695,205)	
Other Ministry of Education Grants			
Labour Settlement Funding	10,781,894	10,781,894	
Pay Equity	6,861,222	6,861,224	6,861,224
Education Guarantee	1,504,258	3,779,895	2,158,098
Carbon Tax Reimbursement		463,472	508,173
Other Miscellaneous	48,555	500,853	75,717
Total Provincial Grants - Ministry of Education	569,348,190	571,331,020	557,388,044
Provincial Grants - Other	438,552	514,053	2,688,056
Federal Grants	2,418,057	2,249,488	8,264
Tuition			
Summer School Fees			138,500
Continuing Education	1,414,200	1,029,885	1,416,974
Offshore Tuition Fees	10,660,000	10,924,189	10,104,571
Total Tuition	12,074,200	11,954,074	11,660,045
Other Revenues			
LEA/Direct Funding from First Nations	76,986	41,784	72,552
Miscellaneous			
Teaching Kitchen	727,000	716,921	798,241
Energy Management	150,000	97,544	185,363
Worksafe BC	340,000	362,721	340,500
Other Miscellaneous	896,892	1,093,078	2,030,680
Total Other Revenue	2,190,878	2,312,048	3,427,336
Rentals and Leases	2,190,550	2,686,624	2,054,787
Investment Income	1,200,000	1,766,106	911,751
Total Operating Revenue	589,860,427	592,813,413	578,138,283

School District No. 36 (Surrey)Schedule of Operating Expense by Object
Year Ended June 30, 2015

Schedule 2B (Unaudited)

	2015 Budget (Note 21)	2015 Actual	2014 Actual
	\$	\$	\$
Salaries			
Teachers	276,618,629	273,537,942	267,200,760
Principals and Vice Principals	25,066,475	25,196,597	25,430,578
Educational Assistants	48,628,207	45,753,286	45,677,172
Support Staff	49,643,730	48,799,476	47,920,878
Other Professionals	8,169,060	8,163,733	8,308,704
Substitutes	19,916,125	16,824,207	17,171,163
Total Salaries	428,042,226	418,275,241	411,709,255
Employee Benefits	104,501,505	104,604,698	99,942,988
Total Salaries and Benefits	532,543,731	522,879,939	511,652,243
Services and Supplies			
Services	12,564,121	12,366,023	11,905,142
Student Transportation	4,749,504	4,198,894	4,027,610
Professional Development and Travel	1,863,706	1,591,158	1,808,951
Rentals and Leases	2,798,183	2,524,053	2,050,483
Dues and Fees	1,776,041	1,735,183	1,678,175
Insurance	1,615,670	1,589,614	1,506,263
Supplies	41,265,551	20,641,166	18,907,238
Utilities	10,616,812	8,977,817	9,941,688
Total Services and Supplies	77,249,588	53,623,908	51,825,550
Total Operating Expense	609,793,319	576,503,847	563,477,793

School District No. 36 (Surrey)

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

Schedule 2C (Unaudited)

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	211,833,688	3,399,725		5,548,367	660,624	8,685,477	230,127,881
1.03 Career Programs	2,786,958	100,720		1,215,065		144,429	4,247,172
1.07 Library Services	5,925,079	136,375		590,204	83,409	235,633	6,970,700
1.08 Counselling	6,881,417	141,620				275,813	7,298,850
1.10 Special Education	30,365,236	2,200,363	42,406,981	417,037		4,743,570	80,133,187
1.30 English Language Learning	11,041,575		435,162			440,078	11,916,815
1.31 Aboriginal Education	602,135	117,100	1,810,896	79,040		128,920	2,738,091
1.41 School Administration	28,585	18,188,212		11,672,439		617,614	30,506,850
1.60 Summer School	85,002	51,337	32,373	78,632			247,344
1.61 Continuing Education	357,707	102,674		161,381			621,762
1.62 Off Shore Students	3,170,519	270,858	52,432	794,426	278,421	149,832	4,716,488
1.64 Other	195,972		995,758	128,105	141,088		1,460,923
Total Function 1	273,273,873	24,708,984	45,733,602	20,684,696	1,163,542	15,421,366	380,986,063
4 District Administration							
4.11 Educational Administration	142,112			129,453	1,316,745		1,588,310
4.40 School District Governance				103,987	335,905		439,892
4.41 Business Administration	21,294	487,613		2,720,299	2,844,240	60,076	6,133,522
Total Function 4	163,406	487,613	-	2,953,739	4,496,890	60,076	8,161,724
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	100,663		19,684	1,011,496	1,236,702	7,770	2,376,315
5.50 Maintenance Operations				21,795,784	1,016,960	1,324,866	24,137,610
5.52 Maintenance of Grounds				1,927,086	90,681	5,509	2,023,276
5.56 Utilities							-
Total Function 5	100,663	-	19,684	24,734,366	2,344,343	1,338,145	28,537,201
7 Transportation and Housing							
7.41 Transportation and Housing Administration				91,622	158,958		250,580
7.70 Student Transportation				335,053		4,620	339,673
Total Function 7	-	-	-	426,675	158,958	4,620	590,253
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	273,537,942	25,196,597	45,753,286	48,799,476	8,163,733	16,824,207	418,275,241

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School District No. 36 (Surrey)

Operating Expense by Function, Program and Object

Year Ended June 30, 2015

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2015 Actual	2015 Budget (Note 21)	2014 Actual
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	230,127,881	57,212,810	287,340,691	11,696,666	299,037,357	321,003,637	286,770,365
1.03 Career Programs	4,247,172	1,082,973	5,330,145	1,033,280	6,363,425	7,012,757	6,432,336
1.07 Library Services	6,970,700	1,737,820	8,708,520	3,973,428	12,681,948	13,648,097	12,069,691
1.08 Counselling	7,298,850	1,851,829	9,150,679		9,150,679	9,168,204	8,703,787
1.10 Special Education	80,133,187	21,219,928	101,353,115	1,345,224	102,698,339	105,291,692	103,083,212
1.30 English Language Learning	11,916,815	3,031,735	14,948,550		14,948,550	15,100,961	14,383,112
1.31 Aboriginal Education	2,738,091	664,424	3,402,515	393,899	3,796,414	4,144,785	3,602,157
1.41 School Administration	30,506,850	7,420,877	37,927,727	1,147,029	39,074,756	40,198,304	39,355,476
1.60 Summer School	247,344	49,583	296,927	20,588	317,515	311,380	2,373,180
1.61 Continuing Education	621,762	85,594	707,356	288,109	995,465	1,470,607	1,297,235
1.62 Off Shore Students	4,716,488	1,145,022	5,861,510	2,561,676	8,423,186	9,101,025	7,298,819
1.64 Other	1,460,923	348,510	1,809,433	264,442	2,073,875	2,276,806	2,300,327
Total Function 1	380,986,063	95,851,105	476,837,168	22,724,341	499,561,509	528,728,255	487,669,697
4 District Administration							
4.11 Educational Administration	1,588,310	360,326	1,948,636	442,146	2,390,782	2,563,836	2,624,161
4.40 School District Governance	439,892	53,048	492,940	250,575	743,515	799,195	681,052
4.41 Business Administration	6,133,522	1,340,837	7,474,359	1,618,397	9,092,756	9,040,654	8,629,343
Total Function 4	8,161,724	1,754,211	9,915,935	2,311,118	12,227,053	12,403,685	11,934,556
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	2,376,315	447,195	2,823,510	3,118,339	5,941,849	5,959,236	5,713,887
5.50 Maintenance Operations	24,137,610	5,925,872	30,063,482	11,358,576	41,422,058	43,166,529	40,064,995
5.52 Maintenance of Grounds	2,023,276	491,628	2,514,904	939,910	3,454,814	3,632,198	3,379,763
5.56 Utilities	-	-	-	9,027,575	9,027,575	10,626,812	9,942,186
Total Function 5	28,537,201	6,864,695	35,401,896	24,444,400	59,846,296	63,384,775	59,100,831
7 Transportation and Housing							
7.41 Transportation and Housing Administration	250,580	49,489	300,069	1,108	301,177	309,022	276,828
7.70 Student Transportation	339,673	85,198	424,871	4,142,941	4,567,812	4,967,582	4,495,881
Total Function 7	590,253	134,687	724,940	4,144,049	4,868,989	5,276,604	4,772,709
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	418,275,241	104,604,698	522,879,939	53,623,908	576,503,847	609,793,319	563,477,793

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School District No. 36 (Surrey)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations

Year Ended June 30, 2015

	2015 Budget (Note 21)	2015 Actual	2014 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	22,486,423	20,273,750	13,609,221
Other	39,375	2,625	104,219
Federal Grants	355,000		259,205
Other Revenue	14,286,080	15,213,936	16,288,172
Investment Income	9,500	9,906	9,019
Total Revenue	37,176,378	35,500,217	30,269,836
Expenses			
Instruction	34,271,413	32,615,540	28,925,320
Operations and Maintenance	2,565,590	2,565,664	994,970
Total Expense	36,837,003	35,181,204	29,920,290
Special Purpose Surplus (Deficit) for the year	339,375	319,013	349,546
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(339,375)	(319,013)	(349,546)
Total Net Transfers	(339,375)	(319,013)	(349,546)
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. 36 (Surrey)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2015

Schedule 3A (Unaudited)

	Annual Facility Grant	Learning Improvement Fund	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	Adult Psychiatric Unit	School Meals
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		315,112	45,745	506,756	2,775,436	44,000	31,149	599	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	2,563,090	11,397,093	148,816			736,000	247,450	140,280	2,136,000
Other				324,029	14,625,754				220,381
Investment Income	2,574			7,332					
	2,565,664	11,397,093	148,816	331,361	14,625,754	736,000	247,450	140,280	2,356,381
Less: Allocated to Revenue	2,565,664	11,662,031	127,204	399,035	13,130,186	741,112	212,368	119,402	2,356,381
Deferred Revenue, end of year	-	50,174	67,357	439,082	4,271,004	38,888	66,231	21,477	-
Revenues									
Provincial Grants - Ministry of Education	2,563,090	11,662,031	127,204			741,112	212,368	119,402	2,136,000
Provincial Grants - Other									
Other Revenue				391,703	13,130,186				220,381
Investment Income	2,574			7,332					
	2,565,664	11,662,031	127,204	399,035	13,130,186	741,112	212,368	119,402	2,356,381
Expenses									
Salaries									
Teachers		6,974,170					75,268	68,002	
Educational Assistants		1,854,862					207	15,255	
Support Staff	116,688	21,595				473,155	5,111		560,207
Other Professionals						53,716			68,907
Substitutes		416,778				7,463			36,168
	116,688	9,267,405	-	-	-	534,334	80,586	83,257	665,282
Employee Benefits	23,830	2,394,626				159,886	1,097	20,979	150,602
Services and Supplies	2,425,146		127,204	399,035	13,130,186	46,892	130,685	15,166	1,540,497
	2,565,664	11,662,031	127,204	399,035	13,130,186	741,112	212,368	119,402	2,356,381
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

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September 11, 2015 15:11

School District No. 36 (Surrey)

Changes in Special Purpose Funds and Expense by Object

Year Ended June 30, 2015

Schedule 3A (Unaudited)

	Adolescent Day Treatment Program	Daughters & Sisters P.L.E.A. Program	Waypoint Substance House	French	Literacy Innovation	Community Link Community Schools	Intensive Core French	Community Link Innecity Schools	Donations
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	6,140		22,184	170,578	230,724	1,248,191	31,420	309,949	449,335
Add: Restricted Grants									
Provincial Grants - Ministry of Education	274,670	115,680	81,476	527,735		1,594,563	26,670	99,277	
Other				506		795,389			584,783
Investment Income									
	274,670	115,680	81,476	528,241	-	2,389,952	26,670	99,277	584,783
Less: Allocated to Revenue	259,992	87,251	75,707	582,895	4,927	2,330,067	24,191	96,042	452,853
Deferred Revenue, end of year	20,818	28,429	27,953	115,924	225,797	1,308,076	33,899	313,184	581,265
Revenues									
Provincial Grants - Ministry of Education	259,992	87,251	75,707	582,389	4,927	1,534,678	24,191	96,042	
Provincial Grants - Other									
Other Revenue				506		795,389			452,853
Investment Income									
	259,992	87,251	75,707	582,895	4,927	2,330,067	24,191	96,042	452,853
Expenses									
Salaries									
Teachers	163,593	59,842	49,454	99,286	744	15,700	7,301		11,910
Educational Assistants	17,678					3,374			
Support Staff						1,130,533			
Other Professionals						232,109			
Substitutes									
	181,271	59,842	49,454	99,286	744	1,381,716	7,301	-	11,910
Employee Benefits	48,761	13,692	13,563	10,350		307,134		93	470
Services and Supplies	29,960	13,717	12,690	473,259	4,183	641,217	16,890	95,949	271,609
	259,992	87,251	75,707	582,895	4,927	2,330,067	24,191	96,042	283,989
Net Revenue (Expense) before Interfund Transfers	-	-	-	-	-	-	-	-	168,864
Interfund Transfers									
Tangible Capital Assets Purchased									(168,864)
									(168,864)
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 36 (Surrey)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2015

Schedule 3A (Unaudited)

	PAC Contributions	Coyote Creek BEP	IPE	Attendance Support	TOTAL
	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	149,187	39,375			6,375,880
Add: Restricted Grants					
Provincial Grants - Ministry of Education			1,319,664	435,161	21,843,625
Other	411,480				16,962,322
Investment Income					9,906
	411,480	-	1,319,664	435,161	38,815,853
Less: Allocated to Revenue	222,918	2,625	21,862	25,504	35,500,217
Deferred Revenue, end of year	337,749	36,750	1,297,802	409,657	9,691,516
Revenues					
Provincial Grants - Ministry of Education			21,862	25,504	20,273,750
Provincial Grants - Other		2,625			2,625
Other Revenue	222,918				15,213,936
Investment Income					9,906
	222,918	2,625	21,862	25,504	35,500,217
Expenses					
Salaries					
Teachers					7,525,270
Educational Assistants					1,891,376
Support Staff					2,307,289
Other Professionals			13,119	20,934	388,785
Substitutes					460,409
		-	13,119	20,934	12,573,129
Employee Benefits			5,219	4,570	3,154,872
Services and Supplies	72,769	2,625	3,524		19,453,203
	72,769	2,625	21,862	25,504	35,181,204
Net Revenue (Expense) before Interfund Transfers	150,149	-	-	-	319,013
Interfund Transfers					
Tangible Capital Assets Purchased	(150,149)				(319,013)
	(150,149)	-	-	-	(319,013)
Net Revenue (Expense)	-	-	-	-	-

School District No. 36 (Surrey)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2015

	2015 Budget (Note 21)	2015 Actual			2014 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	1,000,000	1,167,059		1,167,059	2,831,786
Other Revenue			161,832	161,832	401,747
Investment Income	500,000		635,584	635,584	635,963
Gain (Loss) on Disposal of Tangible Capital Assets		(21,930)		(21,930)	(89,436)
Amortization of Deferred Capital Revenue	20,800,000	21,017,730		21,017,730	21,011,415
Total Revenue	22,300,000	22,162,859	797,416	22,960,275	24,791,475
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	31,000,000	31,008,327		31,008,327	29,936,909
Total Expense	31,000,000	31,008,327	-	31,008,327	29,936,909
Capital Surplus (Deficit) for the year	(8,700,000)	(8,845,468)	797,416	(8,048,052)	(5,145,434)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	1,532,826	1,230,162		1,230,162	1,319,033
Local Capital	2,235,250		19,955,762	19,955,762	9,971,009
Total Net Transfers	3,768,076	1,230,162	19,955,762	21,185,924	11,290,042
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(423,718)	423,718	-	-
Tangible Capital Assets Purchased from Local Capital		5,229,821	(5,229,821)	-	-
Tangible Capital Assets WIP Purchased from Local Capital		6,919,955	(6,919,955)	-	-
Total Other Adjustments to Fund Balances		11,726,058	(11,726,058)	-	-
Total Capital Surplus (Deficit) for the year	(4,931,924)	4,110,752	9,027,120	13,137,872	6,144,608
Capital Surplus (Deficit), beginning of year		396,249,827	36,215,030	432,464,857	426,320,249
Capital Surplus (Deficit), end of year		400,360,579	45,242,150	445,602,729	432,464,857

School District No. 36 (Surrey)

Tangible Capital Assets
Year Ended June 30, 2015

Schedule 4A (Unaudited)

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	260,026,320	1,016,048,909	35,367,397	6,521,321	3,100,015	7,939,843	1,329,003,805
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw	1,153,927	9,352,620	288,802	113,939		223,148	11,132,436
Deferred Capital Revenue - Other	13,132	2,202,665	(1,201)				2,214,596
Operating Fund					751,390	159,759	911,149
Special Purpose Funds	319,013						319,013
Local Capital	1,124,732	470,376	2,113,911	485,649	194,550	840,603	5,229,821
Transferred from Work in Progress		1,245,979					1,245,979
	2,610,804	13,271,640	2,401,512	599,588	945,940	1,223,510	21,052,994
Decrease:							
Disposed of	445,648	1,239,808					1,685,456
Deemed Disposals			2,939,165	746,373	1,308,537	371,420	5,365,495
	445,648	1,239,808	2,939,165	746,373	1,308,537	371,420	7,050,951
Cost, end of year	262,191,476	1,028,080,741	34,829,744	6,374,536	2,737,418	8,791,933	1,343,005,848
Work in Progress, end of year		11,632,062					11,632,062
Cost and Work in Progress, end of year	262,191,476	1,039,712,803	34,829,744	6,374,536	2,737,418	8,791,933	1,354,637,910
Accumulated Amortization, beginning of year		382,240,262	16,723,642	3,571,482	1,976,194	3,976,064	408,487,644
Changes for the Year							
Increase: Amortization for the Year		24,244,423	3,656,876	682,111	714,598	1,710,319	31,008,327
Decrease:							
Disposed of		1,239,808					1,239,808
Deemed Disposals			2,939,165	746,373	1,308,537	371,420	5,365,495
		1,239,808	2,939,165	746,373	1,308,537	371,420	6,605,303
Accumulated Amortization, end of year		405,244,877	17,441,353	3,507,220	1,382,255	5,314,963	432,890,668
Tangible Capital Assets - Net	262,191,476	634,467,926	17,388,391	2,867,316	1,355,163	3,476,970	921,747,242

School District No. 36 (Surrey)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2015

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	4,265,616				4,265,616
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	853,463				853,463
Deferred Capital Revenue - Other	839,007				839,007
Local Capital	6,919,955				6,919,955
	8,612,425	-	-	-	8,612,425
Decrease:					
Transferred to Tangible Capital Assets	1,245,979				1,245,979
	1,245,979	-	-	-	1,245,979
Net Changes for the Year	7,366,446	-	-	-	7,366,446
Work in Progress, end of year	11,632,062	-	-	-	11,632,062

School District No. 36 (Surrey)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2015

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	517,314,129	9,971,843		527,285,972
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	9,978,509	2,201,464		12,179,973
Transferred from Work in Progress	926,417	319,562		1,245,979
	10,904,926	2,521,026	-	13,425,952
Decrease:				
Amortization of Deferred Capital Revenue	20,786,886	230,844		21,017,730
	20,786,886	230,844	-	21,017,730
Net Changes for the Year	(9,881,960)	2,290,182	-	(7,591,778)
Deferred Capital Revenue, end of year	507,432,169	12,262,025	-	519,694,194
Work in Progress, beginning of year	926,417	319,562		1,245,979
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	853,463	839,007		1,692,470
	853,463	839,007	-	1,692,470
Decrease				
Transferred to Deferred Capital Revenue	926,417	319,562		1,245,979
	926,417	319,562	-	1,245,979
Net Changes for the Year	(72,954)	519,445	-	446,491
Work in Progress, end of year	853,463	839,007	-	1,692,470
Total Deferred Capital Revenue, end of year	508,285,632	13,101,032	-	521,386,664

School District No. 36 (Surrey)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2015

Schedule 4D (Unaudited)

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	6,618,360	17,316,758		3,805,664		27,740,782
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	12,589,669					12,589,669
Investment Income		281,751		83,659		365,410
Sale of Capital Assets		1,271,156				1,271,156
Local Government Site Fees				2,169,977		2,169,977
	12,589,669	1,552,907	-	2,253,636	-	16,396,212
Decrease:						
Transferred to DCR - Capital Additions	9,978,509	2,201,464				12,179,973
Transferred to DCR - Work in Progress	853,463	839,007				1,692,470
Transferred to Revenue - Site Purchases	1,153,927	13,132				1,167,059
	11,985,899	3,053,603	-	-	-	15,039,502
Net Changes for the Year	603,770	(1,500,696)	-	2,253,636	-	1,356,710
Balance, end of year	7,222,130	15,816,062	-	6,059,300	-	29,097,492

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September 11, 2015 15:11

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 3(e)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: 2015-09-17

TOPIC: **ROUTINE CAPITAL PROJECTS 2015/2016**

The Board of Education of School District No. 36 (Surrey) received a letter from the Ministry of Education dated 2015-07-08, providing information regarding the 2015/2016 Capital Plan Submissions.

For the 2015/16 fiscal year, the Ministry has allocated \$20 million to fund the new Routine Capital program. Additional funding will also be available for 2016/17 and 2017/18. The primary goal of this new program is to fund projects over \$100,000 that will improve the health and safety, building condition, and energy efficiency of schools. This type of maintenance work would typically be covered by AFG funding. This new program will not have an impact on the regular allocation of AFG funding to districts.

Types of projects that will be considered for Routine Capital funding are mechanical upgrades, electrical upgrades, roofing, energy management, as well as health and safety. School districts may identify three types of projects, which are distinguished by the timeline for their design and completion:

Projects that can be designed/completed by March 31, 2016

Projects that will be designed/completed by March 31, 2017

Projects that will be designed/completed in phases over multiple fiscal years.

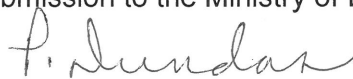
The attached 2015/2016 Routine Capital Plan submission for the Board of Education of School District No. 36 (Surrey) totals \$4,168,525.00.

IT IS RECOMMENDED:

THAT the Board approve the 2015/2016 Routine Capital Plan Submission (For Period 2015/2016), as presented, for submission to the Ministry of Education.

Enclosures:

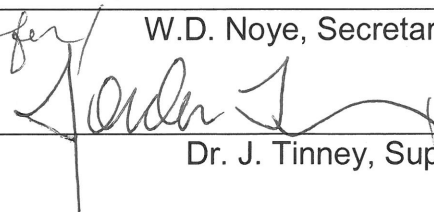
Submitted by:



W.D. Noye, Secretary-Treasurer



Approved by:



Dr. J. Tinney, Superintendent

2015/16 Routine Capital Plan Submission
School District No. 36 (Surrey)

as at September 15, 2015

School Name	Capital Plan Project Code	Project Scope	Project Estimate (\$)	Current FCI	FCI After Investment	Capacity	Other Benefits	Project Completion Prior to March 31, 2016	Substantial Completion Prior to March 31, 2017
Portable Classrooms Remediation	MECHUP	Furnace Replacements	\$560,000	0	0	100+/- Portables	Health & Safety - Improved air quality Energy reductions/savings Improved Reliability	Yes - \$560,000	N/A
Portable Classrooms Remediation	ROOFREP	Roof Replacement And Repairs	\$330,000	0	0	100+/- Portables	Health and Safety - Rectify Mold Issues	Yes - \$330,000	N/A
Portable Classrooms Remediation	HEALTH	Security Screens Envelope Repairs	\$300,000	0	0	100+/- Portables	Health and Safety - Rectify Mold Issues	Yes - \$300,000	N/A
Lord Tweedsmuir Secondary	MECHUP	Boiler Upgrade	\$600,850	0.05	0.05	1400	Energy reductions/savings (gas) Reduces Carbon Footprint Improved Reliability and Safety Redundancy built-in.	Designed at Tender Stage. \$80,000	Substantial Completion September 2016 \$520,850
Semiahmoo Secondary	MECHUP	Boiler Upgrade	\$616,475	0.27	0.27	1300	Energy reductions/savings (gas) Reduces Carbon Footprint Improved Reliability and Safety Redundancy built-in.	Designed at Tender Stage. \$80,000	Substantial Completion September 2016 \$536,475
Tamanawis Secondary	MECHUP	Boiler Upgrade	\$588,750	0.34	0.34	1125	Energy reductions/savings (gas) Reduces Carbon Footprint Improved Reliability and Safety Redundancy built-in.	Designed at Tender Stage. \$80,000	Substantial Completion - September 2016 - \$508,750
Guildford Park Secondary	MECHUP	DDC Upgrade	\$583,700	0.15	0.14	1050	Energy reductions/savings (electrical) Modernized building Controls by replacing obsolete (end of life) systems Improved Reliability and Safety	Designed at Tender Stage. \$80,000	Substantial Completion - September 2016 - \$503,700
Elgin Park Secondary	MECHUP	Boiler Upgrade	\$588,750	0.24	0.24	1200	Energy reductions/savings (gas) Reduces Carbon Footprint Improved Reliability and Safety Redundancy built-in.	Designed at Tender Stage. \$80,000	Substantial Completion - September 2016 - \$508,750
	Total Routine Capital		\$4,168,525				Total Expected Spending	\$1,590,000	\$2,578,525

Trustee Report

After the June Board meeting Trustees continued to attend commencements for the 2014-2015 school year including: Johnston Heights, Surrey Central Learning, South Surrey White Rock Learning Centre, Lord Tweedsmuir, Guildford Learning Centre, Cloverdale Learning Centre, Guildford Park Growing Together Program and Surrey College.

Trustees met with the Deputy Minister on June 25 and the agenda included Shared Services, Capital, Apprenticeship and Exempt Compensation.

While summer is traditionally a quiet time for the District Summer School programs were held in 18 secondary schools and 30 elementary schools with approximately 11,000 students enrolled. Daniel To toured a Trustee to various locations with different programs being offered including: Earl Marriott Secondary, Princess Margaret Secondary and White Rock Elementary where visiting Korean teachers were instructing students.

Trustees also attended the following events:

- the Bell Centre volunteer appreciation dinner held July 14th
- the All-Admin meeting at Panorama Ridge Secondary
- Welcome Back meeting for Core Music and Band teachers, and
- the announcement of the after school program for at risk youth at Holly Elementary (Clubhouse 36), funded in part by the Canucks.

The Board of Education hosted the Ministry of Education Media Release of the New Homestay Guidelines for International Education. The District was one of the stakeholders who participated in the development of the guidelines.



**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 5(a)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: **2015-09-17**

TOPIC: **ITEMS FOR FUTURE DISCUSSION**

No items.

Enclosures:



Submitted by:

A handwritten signature in black ink, appearing to be "W.D. Noye", written over a horizontal line.

W.D. Noye, Secretary-Treasurer

Approved by:

A handwritten signature in black ink, appearing to be "Jordan J. Tinney", written over a horizontal line.

Dr. J. Tinney, Superintendent

**BOARD OF EDUCATION
of
SCHOOL DISTRICT NO. 36 (SURREY)**

**Schedule 5(b)
of the**

**ADMINISTRATIVE MEMORANDUM
(Regular)**

MEETING DATE: **2015-09-17**

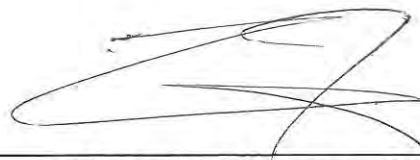
TOPIC: **FUTURE MEETINGS**

DATE	TIME	PLACE	EVENT
Thursday, October 22, 2015	7:00 pm	District Ed. Centre	Regular Board
Thursday, November 12, 2015	7:00 pm	District Ed. Centre	Regular Board
Thursday, December 10, 2015	7:00 pm	District Ed. Centre	Regular Board

Enclosures:

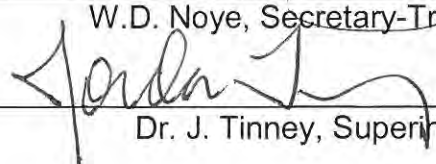
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Submitted by:



W.D. Noye, Secretary-Treasurer

Approved by:



Dr. J. Tinney, Superintendent